



**Los Alamitos Unified School District  
2022-23**

**ANNUAL BUDGET ADOPTION**

School districts in California are required by statute to adopt an annual budget by July 1st even though the State's budget, by which K-12 public education is funded, may not be finalized by that date.

Historically each January, the Governor presents his proposals for the coming budget year. Included in these proposals are the Governor's "assumptions" for K-12 education, including COLA (cost of living adjustments) for the Local Control Funding Formula (LCFF) and other state funding: elimination of, or changes to, certain programs; and funding for new programs. In May, after a review of the State's tax revenues, the Governor issues what is called a "May Revise" and changes some numbers up or down to reflect changes that may have occurred between January and May. The State budget is to be adopted by the legislature and signed by the Governor by July 1st.

On May 13, 2022, Governor Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Mandate Block Grant, and Foster Youth Programs. The proposal included a 3.30% augmentation to the COLA, which represents a \$2.1 billion in ongoing Proposition 98 funds to increase LCFF base funding.

The Governor's May Revision also proposes to mitigate the decline in enrollment, and subsequently ADA that is being experienced in the 2021-22 school year due to the COVID-19 pandemic. The May Revision proposal adds a proxy measure for 2021-22 ADA equal to the 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year which then becomes the ADA used in the calculation of the prior three-years' average ADA for purposes of LCFF allocations.

The May Revision continues and expands funding for initiatives like the Expanded Learning Opportunities Program and the rollout of Universal Transitional Kindergarten. Building on multi-year commitments, the Governor's new proposals earmark an additional \$8 billion for discretionary expenditures to maintain staff levels, student learning, operation costs, and support mental health and wellness of students and staff.

The Los Alamitos Unified School District 2022-23 budget and multiyear projections are based on known variables as of May 31, 2022, and are done conservatively. Once the Governor's proposal and new bills are signed into law, we will update the budget and submit revisions to the Board of Education for approval.

**Los Alamitos USD**  
**2022-23**  
**BUDGET YEAR ASSUMPTIONS**

The following assumptions are reflected in the 2022-23 budget:

**Revenues:**

- Based on enrollment estimates as of May 2022, we are projecting our actual 2022-23 ADA to be 8,497.67, not including County ADA of 72.53. A decrease of 202.43 ADA over prior year. However, due to an amendment to the LCFF calculation that allows the average of the most recent three prior years' ADA the District will be funded on the average of the most recent three prior years. The amendment also includes adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. Accordingly, we are budgeting our modified funded ADA at 9,256.09 for 2022-23.
- The cost of living adjustment (COLA) is projected at 6.56%.
- 3.3% boost to LCFF base rates is also included.
- The unduplicated count is estimated at 17.68%, based on the 2021-22 CALPADS fall certified.
- The Education Protection Account (EPA) entitlement is estimated at \$1,865,724
- Federal Impact Aid revenues are budgeted at \$3,410,873 for 2022-23.
- Other Federal revenues are budgeted with no increase and no prior year carry over is accounted at this time.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- Mandate Block Grant is budgeted at \$34.94 per ADA for K-8, and \$67.31 per ADA for 9-12.
- Interest income is estimated at 1%.
- A portion of local donation funds are budgeted and additional funds are budgeted when received during the budget year.

**Expenditures:**

- The current cost of salary step and column is included.
- Projecting approximately \$656,930 in certificated salary reductions due to 6 less FTEs.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) are adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.098%, an increase of .10% over the 2021-22 rate.
- STRS rate is projected at 19.10%, an increase of 2.18% over the 2021-22 rate.
- PERS rate is projected at 25.37%, an increase of 2.46% over the 2021-22 rate.
- Health and Welfare costs are estimated at \$15,903 per covered employee for 2022-23.
- An interfund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is budgeted for 2022-23 and projected for the subsequent years.
- \$1 million is allocated for Technology upgrades in 2022-23.

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	8,700.10	8,700.10	9,431.59	8,497.67	8,497.67	9,256.09
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)			0.00			
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,700.10	8,700.10	9,431.59	8,497.67	8,497.67	9,256.09
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	72.53	72.53	72.53	72.53	72.53	72.53
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	72.53	72.53	72.53	72.53	72.53	72.53

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,772.63	8,772.63	9,504.12	8,570.20	8,570.20	9,328.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	90,263,102.00	0.00	90,263,102.00	96,984,414.00	0.00	96,984,414.00	7.4%
2) Federal Revenue		8100-8299	3,868,222.00	7,850,423.00	11,718,645.00	3,410,873.00	2,403,784.00	5,814,657.00	-50.4%
3) Other State Revenue		8300-8599	1,976,443.00	21,569,438.00	23,545,881.00	1,971,798.00	15,354,094.00	17,325,892.00	-26.4%
4) Other Local Revenue		8600-8799	986,548.00	1,312,637.00	2,299,185.00	830,530.00	88,512.00	919,042.00	-60.0%
5) TOTAL, REVENUES			97,094,315.00	30,732,498.00	127,826,813.00	103,197,615.00	17,846,390.00	121,044,005.00	-5.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	46,119,627.00	8,761,514.00	54,881,141.00	46,055,902.00	7,800,991.00	53,856,893.00	-1.9%
2) Classified Salaries		2000-2999	10,843,762.00	6,803,680.00	17,647,442.00	11,474,360.00	6,319,573.00	17,793,933.00	0.8%
3) Employee Benefits		3000-3999	20,792,222.00	10,874,044.00	31,666,266.00	22,507,663.00	10,845,243.00	33,352,906.00	5.3%
4) Books and Supplies		4000-4999	4,167,280.00	4,137,704.00	8,304,984.00	2,035,313.00	1,570,663.00	3,605,976.00	-56.6%
5) Services and Other Operating Expenditures		5000-5999	10,939,215.00	8,233,338.00	19,172,553.00	9,802,141.00	3,568,356.00	13,370,497.00	-30.3%
6) Capital Outlay		6000-6999	271,001.00	591,547.00	862,548.00	301,000.00	65,000.00	366,000.00	-57.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,064.00	750,000.00	1,900,064.00	1,200,064.00	750,000.00	1,950,064.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(702,328.00)	492,732.00	(209,596.00)	(527,152.00)	265,864.00	(261,288.00)	24.7%
9) TOTAL, EXPENDITURES			93,580,843.00	40,644,559.00	134,225,402.00	92,849,291.00	31,185,690.00	124,034,981.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,513,472.00	(9,912,061.00)	(6,398,589.00)	10,348,324.00	(13,339,300.00)	(2,990,976.00)	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
b) Transfers Out		7600-7629	1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
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	(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,199,599.00)	9,717,250.00	517,651.00	(9,641,998.00)	10,616,998.00	975,000.00	88.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,686,127.00)	(194,811.00)	(5,880,938.00)	706,326.00	(2,722,302.00)	(2,015,976.00)	-65.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%
2) Ending Balance, June 30 (E + F1e)			7,913,539.00	5,221,307.00	13,134,846.00	8,619,865.00	2,499,005.00	11,118,870.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	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	5,221,307.00	5,221,307.00	0.00	2,499,005.00	2,499,005.00	-52.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	13,939.00	0.00	13,939.00	2,000,000.00	0.00	2,000,000.00	14,248.2%
Textbook Adoptions	0000	9760			0.00	500,000.00		500,000.00	
Technology Replacements	0000	9760			0.00	300,000.00		300,000.00	
Declining Enrollment	0000	9760			0.00	500,000.00		500,000.00	
CalSTRS & CalPERS Liability	0000	9760			0.00	500,000.00		500,000.00	
LCFF & District Priorities	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,764,600.00	0.00	7,764,600.00	6,484,865.00	0.00	6,484,865.00	-16.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
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			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	33,281,083.00	0.00	33,281,083.00	40,298,880.00	0.00	40,298,880.00	21.1%
Education Protection Account State Aid - Current Year		8012	1,900,824.00	0.00	1,900,824.00	1,865,724.00	0.00	1,865,724.00	-1.8%
State Aid - Prior Years		8019	261,385.00	0.00	261,385.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	205,262.00	0.00	205,262.00	205,262.00	0.00	205,262.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,770.00	0.00	2,770.00	2,770.00	0.00	2,770.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>County &amp; District Taxes</b>									
Secured Roll Taxes		8041	44,626,149.00	0.00	44,626,149.00	44,626,149.00	0.00	44,626,149.00	0.0%
Unsecured Roll Taxes		8042	1,426,097.00	0.00	1,426,097.00	1,426,097.00	0.00	1,426,097.00	0.0%
Prior Years' Taxes		8043	716,352.00	0.00	716,352.00	716,352.00	0.00	716,352.00	0.0%
Supplemental Taxes		8044	1,014,708.00	0.00	1,014,708.00	1,014,708.00	0.00	1,014,708.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,032,677.00	0.00	5,032,677.00	5,032,677.00	0.00	5,032,677.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,795,795.00	0.00	1,795,795.00	1,795,795.00	0.00	1,795,795.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Miscellaneous Funds (EC 41604)</b>									
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%
<b>Subtotal, LCFF Sources</b>			<b>90,263,102.00</b>	<b>0.00</b>	<b>90,263,102.00</b>	<b>96,984,414.00</b>	<b>0.00</b>	<b>96,984,414.00</b>	<b>7.4%</b>
<b>LCFF Transfers</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>90,263,102.00</b>	<b>0.00</b>	<b>90,263,102.00</b>	<b>96,984,414.00</b>	<b>0.00</b>	<b>96,984,414.00</b>	<b>7.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	3,868,222.00	0.00	3,868,222.00	3,410,873.00	0.00	3,410,873.00	-11.8%
Special Education Entitlement		8181	0.00	1,669,776.00	1,669,776.00	0.00	1,669,776.00	1,669,776.00	0.0%
Special Education Discretionary Grants		8182	0.00	262,627.00	262,627.00	0.00	165,892.00	165,892.00	-36.8%
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		536,156.00	536,156.00		387,080.00	387,080.00	-27.8%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		206,614.00	206,614.00		96,628.00	96,628.00	-53.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		28,651.00	28,651.00		31,089.00	31,089.00	8.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		86,936.00	86,936.00		18,358.00	18,358.00	-78.9%
Career and Technical Education	3500-3599	8290		27,436.00	27,436.00		26,709.00	26,709.00	-2.6%
All Other Federal Revenue	All Other	8290	0.00	5,032,227.00	5,032,227.00	0.00	8,252.00	8,252.00	-99.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,868,222.00</b>	<b>7,850,423.00</b>	<b>11,718,645.00</b>	<b>3,410,873.00</b>	<b>2,403,784.00</b>	<b>5,814,657.00</b>	<b>-50.4%</b>
<b>OTHER STATE REVENUE</b>									
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		6,772,276.00	6,772,276.00		6,772,276.00	6,772,276.00	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	72,894.00	72,894.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	403,120.00	0.00	403,120.00	403,120.00	0.00	403,120.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,513,323.00	453,825.00	1,967,148.00	1,513,323.00	453,825.00	1,967,148.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		377,823.00	377,823.00		332,793.00	332,793.00	-11.9%
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	60,000.00	13,892,620.00	13,952,620.00	55,355.00	7,795,200.00	7,850,555.00	-43.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,976,443.00</b>	<b>21,569,438.00</b>	<b>23,545,881.00</b>	<b>1,971,798.00</b>	<b>15,354,094.00</b>	<b>17,325,892.00</b>	<b>-26.4%</b>
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	100.00	0.00	100.00	100.00	0.00	100.00	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	143,793.00	0.00	143,793.00	145,000.00	0.00	145,000.00	0.8%
Interest		8660	175,000.00	0.00	175,000.00	70,000.00	0.00	70,000.00	-60.0%
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	6,250.00	0.00	6,250.00	6,250.00	0.00	6,250.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	661,405.00	1,112,637.00	1,774,042.00	609,180.00	58,512.00	667,692.00	-62.4%
Tuition		8710	0.00	50,000.00	50,000.00	0.00	30,000.00	30,000.00	-40.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			986,548.00	1,312,637.00	2,299,185.00	830,530.00	88,512.00	919,042.00	-60.0%
<b>TOTAL, REVENUES</b>			97,094,315.00	30,732,498.00	127,826,813.00	103,197,615.00	17,846,390.00	121,044,005.00	-5.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	39,348,656.00	7,603,875.00	46,952,531.00	38,888,026.00	7,007,768.00	45,895,794.00	-2.3%
Certificated Pupil Support Salaries		1200	2,646,948.00	736,262.00	3,383,210.00	2,929,669.00	631,471.00	3,561,140.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,661,572.00	287,356.00	3,948,928.00	3,763,044.00	161,752.00	3,924,796.00	-0.6%
Other Certificated Salaries		1900	462,451.00	134,021.00	596,472.00	475,163.00	0.00	475,163.00	-20.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			46,119,627.00	8,761,514.00	54,881,141.00	46,055,902.00	7,800,991.00	53,856,893.00	-1.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	859,035.00	4,854,258.00	5,713,293.00	926,827.00	4,699,684.00	5,626,511.00	-1.5%
Classified Support Salaries		2200	3,961,593.00	901,960.00	4,863,553.00	4,052,396.00	799,335.00	4,851,731.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	689,270.00	296,143.00	985,413.00	774,810.00	284,348.00	1,059,158.00	7.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	4,362,848.00	232,615.00	4,595,463.00	4,679,660.00	100,797.00	4,780,457.00	4.0%
Other Classified Salaries		2900	971,016.00	518,704.00	1,489,720.00	1,040,667.00	435,409.00	1,476,076.00	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			10,843,762.00	6,803,680.00	17,647,442.00	11,474,360.00	6,319,573.00	17,793,933.00	0.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,715,246.00	7,446,384.00	15,161,630.00	8,646,156.00	7,819,463.00	16,465,619.00	8.6%
PERS		3201-3202	2,113,104.00	1,121,998.00	3,235,102.00	2,517,159.00	1,073,979.00	3,591,138.00	11.0%
OASDI/Medicare/Alternative		3301-3302	1,409,911.00	598,299.00	2,008,210.00	1,495,623.00	525,821.00	2,021,444.00	0.7%
Health and Welfare Benefits		3401-3402	7,465,211.00	1,169,044.00	8,634,255.00	7,453,823.00	1,042,486.00	8,496,309.00	-1.6%
Unemployment Insurance		3501-3502	48,747.00	232,404.00	281,151.00	285,332.00	70,790.00	356,122.00	26.7%
Workers' Compensation		3601-3602	1,121,776.00	305,915.00	1,427,691.00	1,195,274.00	296,801.00	1,492,075.00	4.5%
OPEB, Allocated		3701-3702	918,227.00	0.00	918,227.00	914,296.00	15,903.00	930,199.00	1.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			20,792,222.00	10,874,044.00	31,666,266.00	22,507,663.00	10,845,243.00	33,352,906.00	5.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,176,772.00	488,261.00	2,665,033.00	0.00	427,028.00	427,028.00	-84.0%
Books and Other Reference Materials		4200	29,769.00	41,000.00	70,769.00	58,013.00	25,500.00	83,513.00	18.0%
Materials and Supplies		4300	1,248,230.00	2,598,658.00	3,846,888.00	1,103,409.00	937,135.00	2,040,544.00	-47.0%
Noncapitalized Equipment		4400	712,509.00	1,009,785.00	1,722,294.00	873,891.00	181,000.00	1,054,891.00	-38.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,167,280.00	4,137,704.00	8,304,984.00	2,035,313.00	1,570,663.00	3,605,976.00	-56.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	285,068.00	285,068.00	0.00	283,327.00	283,327.00	-0.6%
Travel and Conferences		5200	132,171.00	31,147.00	163,318.00	119,272.00	9,520.00	128,792.00	-21.1%
Dues and Memberships		5300	137,278.00	1,300.00	138,578.00	61,500.00	500.00	62,000.00	-55.3%
Insurance		5400 - 5450	825,000.00	0.00	825,000.00	905,501.00	0.00	905,501.00	9.8%
Operations and Housekeeping Services		5500	2,265,530.00	49,080.00	2,314,610.00	2,384,100.00	46,300.00	2,430,400.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,976.00	825,379.00	1,236,355.00	374,132.00	727,500.00	1,101,632.00	-10.9%
Transfers of Direct Costs		5710	(22,947.00)	22,947.00	0.00	(800.00)	800.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,055.00)	1,345.00	(11,710.00)	(6,800.00)	0.00	(6,800.00)	-41.9%
Professional/Consulting Services and Operating Expenditures		5800	6,914,032.00	7,015,472.00	13,929,504.00	5,677,011.00	2,499,909.00	8,176,920.00	-41.3%
Communications		5900	290,230.00	1,600.00	291,830.00	288,225.00	500.00	288,725.00	-1.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,939,215.00	8,233,338.00	19,172,553.00	9,802,141.00	3,568,356.00	13,370,497.00	-30.3%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,971.00	4,000.00	5,971.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	305,744.00	305,744.00	0.00	15,000.00	15,000.00	-95.1%
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	151,710.00	246,548.00	398,258.00	161,000.00	50,000.00	211,000.00	-47.0%
Equipment Replacement		6500	117,320.00	35,255.00	152,575.00	140,000.00	0.00	140,000.00	-8.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,001.00	591,547.00	862,548.00	301,000.00	65,000.00	366,000.00	-57.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	750,000.00	750,000.00	0.00	750,000.00	750,000.00	0.0%
Payments to County Offices		7142	950,000.00	0.00	950,000.00	1,000,000.00	0.00	1,000,000.00	5.3%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	200,064.00	0.00	200,064.00	200,064.00	0.00	200,064.00	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)			1,150,064.00	750,000.00	1,900,064.00	1,200,064.00	750,000.00	1,950,064.00	2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(492,732.00)	492,732.00	0.00	(265,864.00)	265,864.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(209,596.00)	0.00	(209,596.00)	(261,288.00)	0.00	(261,288.00)	24.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(702,328.00)	492,732.00	(209,596.00)	(527,152.00)	265,864.00	(261,288.00)	24.7%
TOTAL, EXPENDITURES			93,580,843.00	40,644,559.00	134,225,402.00	92,849,291.00	31,185,690.00	124,034,981.00	-7.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(9,199,599.00)	9,717,250.00	517,651.00	(9,641,998.00)	10,616,998.00	975,000.00	88.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	90,263,102.00	0.00	90,263,102.00	96,984,414.00	0.00	96,984,414.00	7.4%
2) Federal Revenue		8100-8299	3,868,222.00	7,850,423.00	11,718,645.00	3,410,873.00	2,403,784.00	5,814,657.00	-50.4%
3) Other State Revenue		8300-8599	1,976,443.00	21,569,438.00	23,545,881.00	1,971,798.00	15,354,094.00	17,325,892.00	-26.4%
4) Other Local Revenue		8600-8799	986,548.00	1,312,637.00	2,299,185.00	830,530.00	88,512.00	919,042.00	-60.0%
5) TOTAL, REVENUES			97,094,315.00	30,732,498.00	127,826,813.00	103,197,615.00	17,846,390.00	121,044,005.00	-5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		61,820,046.00	27,902,181.00	89,722,227.00	59,616,019.00	23,709,678.00	83,325,697.00	-7.1%
2) Instruction - Related Services	2000-2999		9,085,656.00	1,858,383.00	10,944,039.00	9,506,655.00	1,674,449.00	11,181,104.00	2.2%
3) Pupil Services	3000-3999		6,067,237.00	2,098,312.00	8,165,549.00	6,609,819.00	1,353,812.00	7,963,631.00	-2.5%
4) Ancillary Services	4000-4999		340,291.00	48,240.00	388,531.00	352,010.00	9,580.00	361,590.00	-6.9%
5) Community Services	5000-5999		0.00	26,708.00	26,708.00	2,712.00	0.00	2,712.00	-89.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,734,374.00	4,087,967.00	11,822,341.00	7,938,585.00	321,779.00	8,260,364.00	-30.1%
8) Plant Services	8000-8999		7,383,175.00	3,872,768.00	11,255,943.00	7,623,427.00	3,366,392.00	10,989,819.00	-2.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,150,064.00	750,000.00	1,900,064.00	1,200,064.00	750,000.00	1,950,064.00	2.6%
10) TOTAL, EXPENDITURES			93,580,843.00	40,644,559.00	134,225,402.00	92,849,291.00	31,185,690.00	124,034,981.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,513,472.00	(9,912,061.00)	(6,398,589.00)	10,348,324.00	(13,339,300.00)	(2,990,976.00)	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
b) Transfers Out		7600-7629	1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
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	(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,199,599.00)	9,717,250.00	517,651.00	(9,641,998.00)	10,616,998.00	975,000.00	88.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,686,127.00)	(194,811.00)	(5,880,938.00)	706,326.00	(2,722,302.00)	(2,015,976.00)	-65.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,599,666.00	5,416,118.00	19,015,784.00	7,913,539.00	5,221,307.00	13,134,846.00	-30.9%
2) Ending Balance, June 30 (E + F1e)			7,913,539.00	5,221,307.00	13,134,846.00	8,619,865.00	2,499,005.00	11,118,870.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	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	5,221,307.00	5,221,307.00	0.00	2,499,005.00	2,499,005.00	-52.1%
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	13,939.00	0.00	13,939.00	2,000,000.00	0.00	2,000,000.00	14,248.2%
Textbook Adoptions	0000	9760			0.00	500,000.00		500,000.00	
Technology Replacements	0000	9760			0.00	300,000.00		300,000.00	
Declining Enrollment	0000	9760			0.00	500,000.00		500,000.00	
CalSTRS & CalPERS Liability	0000	9760			0.00	500,000.00		500,000.00	
LCFF & District Priorities	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,764,600.00	0.00	7,764,600.00	6,484,865.00	0.00	6,484,865.00	-16.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	591,805.00	0.00
6266	Educator Effectiveness, FY 2021-22	1,792,589.00	0.00
6300	Lottery: Instructional Materials	866,874.00	866,874.00
6547	Special Education Early Intervention Preschool Grant	572,535.00	572,535.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	121,875.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	669,248.00	863,729.00
9010	Other Restricted Local	606,381.00	195,867.00
Total, Restricted Balance		5,221,307.00	2,499,005.00



## **Los Alamitos Unified School District** ***Proposed Multiyear Projection Assumptions***

Below are the basic assumptions used to do the multiyear projections:

### **Fiscal Year 2023-24**

- Based on enrollment estimates as of May 2022 for the 2023-24 year, we are projecting our actual ADA to be 8,349.26, not including County ADA of 72.53, a projected loss of 148.41 ADA over the projected 2022-23 ADA. Accordingly, we have budgeted our funded ADA based on a three prior year average ADA which equates to 8,969.57 which is higher than our current projected actual ADA for 2023-24.
- Cost of living adjustment (COLA) is projected at 5.38%.
- Unduplicated count is projected to average at 17.50 %.
- Federal Impact Aid revenues are included in the budget projections.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- As the District has not yet settled for 2023-24, we have not assumed any changes in the salary schedule excepted as stated below.
- Certificated cost of step and column are projected at 1.5% including retiree savings.
- Classified step costs are projected at around 1% and are included.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.203%, an increase of .105% over the 2022-23 rate.
- STRS rate is projected at 19.10%, remains unchanged from 2022-23 rate.
- PERS rate is projected at 25.20%, a decrease of .17% over the 2022-23 rate.
- The projected increase in health benefit compensation costs is included at \$17,653 per covered employee.
- The Books and Supplies budget have been adjusted for expected revenues anticipated.
- Services and Other Operating Expenses have been adjusted for expected revenues anticipated.
- Capital Outlay Expenses have been adjusted.
- An inter-fund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is projected for 2023-24.
- \$1 million will be allocated for Technology upgrades in 2023-24.

## **Fiscal Year 2024-25**

- Based on enrollment estimates as of May 2022 for the 2024-25 year, we are projecting our actual ADA to be 8,238.92, not including County ADA of 72.53, a projected reduction of 110.34 ADA over the projected 2023-24 ADA. Accordingly, we have budgeted our funded ADA based on a three prior year average ADA which equates to 8,631.03 which is higher than our current projected actual ADA for 2024-25.
- Cost of living adjustment (COLA) is projected at 4.02%.
- Unduplicated count is projected to average at 17.63%.
- Federal Impact Aid revenues are included in the budget projections.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- As the District has not yet settled for 2024-25, we have not assumed any changes in the salary schedule excepted as stated below.
- Certificated cost of step and column are projected at 1.5% including retiree savings.
- Classified step costs are projected at around 1% and are included.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.313%, an increase of .10% over the 2023-24 rate.
- STRS rate is projected at 19.10 %, the same rate over the 2023-24 rate.
- PERS rate is projected at 24.60%, a decrease of .6% over the 2023-24 rate.
- The projected increase in health benefit compensation costs is included at \$19,243 per covered employee.
- The Books and Supplies budget have been adjusted for expected revenues anticipated.
- Services and Other Operating Expenses have been adjusted for expected revenues anticipated.
- Capital Outlay Expenses have been adjusted.
- An inter-fund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is projected for 2024-25.
- \$1 million will be allocated for Technology upgrades in 2024-25.

**Los Alamitos Unified School District**  
**Multi-Year Projections**  
**2022-23 Proposed Adopted Budget**  
**June 14, 2022**

	UNRESTRICTED			RESTRICTED			UNRESTRICTED & RESTRICTED		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Statutory COLA (DOF)	6.56%	5.38%	4.02%						
COLA Suspension/Augmentation	3.30%	0.00%	0.00%						
Funded COLA %	9.86%	5.38%	4.02%						
<b>FUNDED ADA</b>	<b>9,328.62</b>	<b>9,042.04</b>	<b>8,703.56</b>						
<b>REVENUES AND OTHER FINANCING SOURCES</b>									
<b>Total LCFF/Revenue Limit Source</b>	<b>96,984,414</b>	<b>99,142,364</b>	<b>99,410,025</b>				<b>96,984,414</b>	<b>99,142,364</b>	<b>99,410,025</b>
Federal Revenues	3,410,873	3,410,873	3,410,873	2,403,784	2,475,898	2,550,174	5,814,657	5,886,771	5,961,047
Other State Revenues	1,971,798	1,971,798	1,971,798	15,354,094	15,814,717	16,289,158	17,325,892	17,786,515	18,260,956
Other Local Revenues	830,530	850,000	850,000	88,512	100,000	100,000	919,042	950,000	950,000
<b>Total Revenues</b>	<b>103,197,615</b>	<b>105,375,035</b>	<b>105,642,696</b>	<b>17,846,390</b>	<b>18,390,614</b>	<b>18,939,333</b>	<b>121,044,005</b>	<b>123,765,649</b>	<b>124,582,029</b>
Other Financing Sources (RRM & Special Ed)	(10,616,998)	(10,500,000)	(10,500,000)	10,616,998	10,500,000	10,500,000	0	0	0
Transfer In	1,975,000	1,975,000	1,975,000	0	0	0	1,975,000	1,975,000	1,975,000
							0	0	0
<b>Total Revenues and other Financing Sources</b>	<b>94,555,617</b>	<b>96,850,035</b>	<b>97,117,696</b>	<b>28,463,388</b>	<b>28,890,614</b>	<b>29,439,333</b>	<b>123,019,005</b>	<b>125,740,649</b>	<b>126,557,029</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>									
Certificated Salaries	46,055,902	45,419,362	45,395,983	7,800,991	7,800,991	7,906,304	53,856,893	53,220,353	53,302,288
Step and Column Adjustments		613,161	612,846	0	105,313	106,735	0	718,475	719,581
<b>Total Certificated Salaries</b>	<b>46,055,902</b>	<b>46,032,523</b>	<b>46,008,829</b>	<b>7,800,991</b>	<b>7,906,304</b>	<b>8,013,039</b>	<b>53,856,893</b>	<b>53,938,828</b>	<b>54,021,869</b>
Classified Salaries	11,474,360	11,474,360	11,589,104	6,319,573	6,319,573	6,382,769	17,793,933	17,793,933	17,971,872
Step Adjustments		114,744	115,891	0	63,196	63,828	0	177,939	179,719
<b>Total Classified Salaries</b>	<b>11,474,360</b>	<b>11,589,104</b>	<b>11,704,995</b>	<b>6,319,573</b>	<b>6,382,769</b>	<b>6,446,596</b>	<b>17,793,933</b>	<b>17,971,872</b>	<b>18,151,591</b>
Employee Benefits									
Salary Fringe Benefits	14,139,544	14,255,169	14,292,558	9,802,757	9,939,146	9,970,371	23,942,301	24,194,315	24,262,929
Medical/Dental Benefits (34nn, 37nn)	8,368,119	9,076,612	10,075,039	1,042,486	1,157,159	1,284,447	9,410,605	10,233,772	11,359,486
<b>Total Employee Benefits</b>	<b>22,507,663</b>	<b>23,331,781</b>	<b>24,367,598</b>	<b>10,845,243</b>	<b>11,096,306</b>	<b>11,254,818</b>	<b>33,352,906</b>	<b>34,428,087</b>	<b>35,622,416</b>
Books and Supplies	2,035,313	2,200,000	2,300,000	1,570,663	1,300,000	1,300,000	3,605,976	3,500,000	3,600,000
Services and Other Operating Expenses	9,802,141	9,800,000	9,900,000	3,568,356	2,500,000	2,300,000	13,370,497	12,300,000	12,200,000
Capital Outlay	301,000	300,000	300,000	65,000	100,000	100,000	366,000	400,000	400,000
Other Outgo (excluding direct/indirect costs)	1,200,064	1,200,000	1,200,000	750,000	750,000	750,000	1,950,064	1,950,000	1,950,000
Direct support/Indirect Costs	(527,152)	(527,152)	(527,152)	265,864	300,000	300,000	(261,288)	(227,152)	(227,152)
Stabilization Plan-Expenditure Reductions									
<b>Total Expenditures</b>	<b>92,849,291</b>	<b>93,926,256</b>	<b>95,254,270</b>	<b>31,185,690</b>	<b>30,335,379</b>	<b>30,464,454</b>	<b>124,034,981</b>	<b>124,261,635</b>	<b>125,718,724</b>
Transfers Out	1,000,000	1,000,000	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000
<b>Total Expenditures and Other Financing Uses</b>	<b>93,849,291</b>	<b>94,926,256</b>	<b>96,254,269</b>	<b>31,185,690</b>	<b>30,335,379</b>	<b>30,464,454</b>	<b>125,034,981</b>	<b>125,261,635</b>	<b>126,718,723</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>706,326</b>	<b>1,923,779</b>	<b>863,427</b>	<b>(2,722,302)</b>	<b>(1,444,764)</b>	<b>(1,025,121)</b>	<b>(2,015,976)</b>	<b>479,015</b>	<b>(161,694)</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	7,913,539	8,619,865	10,543,644	5,221,307	2,499,005	1,054,241	13,134,845	11,118,869	11,597,884
<b>Ending Fund Balance</b>	<b>8,619,865</b>	<b>10,543,644</b>	<b>11,407,071</b>	<b>2,499,005</b>	<b>1,054,241</b>	<b>29,119</b>	<b>11,118,869</b>	<b>11,597,884</b>	<b>11,436,190</b>
Designated for Revolving Cash, Stores, etc.	135,000	135,000	135,000						
Committed Funds-Board Approved	2,000,000	4,300,000	5,300,000						
Committed - LAHS Trust Acct	0	0	0						
<b>Unassigned Ending Fund Balance</b>	<b>6,484,865</b>	<b>6,108,644</b>	<b>5,972,071</b>						
<b>Unassigned Ending Fund Balance as a %</b>	<b>5.19%</b>	<b>4.88%</b>	<b>4.71%</b>						

Reserves in Fund 17	5,776,313	6,326,313	6,381,313
<b>Total Reserves in Fund 01 &amp; Fund 17</b>	<b>12,261,178</b>	<b>12,434,957</b>	<b>12,353,384</b>
<b>Actual Reserves as a % of Total Expenses</b>	<b>9.81%</b>	<b>9.93%</b>	<b>9.75%</b>