



**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 |
| 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) | 8,700.10 | 8,700.10 | 9,431.59 | 8,497.67 | 8,497.67 | 9,256.09 |
| 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) | | | 0.00 | | | |
| 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) | 8,700.10 | 8,700.10 | 9,431.59 | 8,497.67 | 8,497.67 | 9,256.09 |
| 5. District Funded County Program ADA | | | | | | |
| 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] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 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) | | | | | | |

| | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 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. EXPENDITURES | | | | | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 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% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,686,127.00) | (194,811.00) | (5,880,938.00) | 706,326.00 | (2,722,302.00) | (2,015,976.00) | -65.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 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% |
| G. ASSETS | | | | | | | | | |
| 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 | | | | |
| 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 | 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 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| 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) | |
| County & District Taxes | | | | | | | | | |
| 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% |
| 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 | | | 90,263,102.00 | 0.00 | 90,263,102.00 | 96,984,414.00 | 0.00 | 96,984,414.00 | 7.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 90,263,102.00 | 0.00 | 90,263,102.00 | 96,984,414.00 | 0.00 | 96,984,414.00 | 7.4% |
| FEDERAL REVENUE | | | | | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|---|--------------|---------------------------|---------------------|---------------------------------|---------------------|---------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 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% |
| TOTAL, FEDERAL REVENUE | | | 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% |
| 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 | | 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% |
| TOTAL, OTHER STATE REVENUE | | | 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% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 986,548.00 | 1,312,637.00 | 2,299,185.00 | 830,530.00 | 88,512.00 | 919,042.00 | -60.0% |
| 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% |
| CERTIFICATED SALARIES | | | | | | | | | |
| 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% |
| TOTAL, CERTIFICATED SALARIES | | | 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% |
| CLASSIFIED SALARIES | | | | | | | | | |
| 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% |
| TOTAL, CLASSIFIED SALARIES | | | 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% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 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/Alternativ e | | 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% |
| TOTAL, EMPLOYEE BENEFITS | | | 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% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| 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% |
| TOTAL, BOOKS AND SUPPLIES | | | 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% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| 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% |
| CAPITAL OUTLAY | | | | | | | | | |
| 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% |
| 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 | 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| 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% |
| 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 | 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% |
| 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 | 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% |
| 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 | | | | | | | | | |

| 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% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (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% |
| (e) TOTAL, CONTRIBUTIONS | | | (9,717,250.00) | 9,717,250.00 | 0.00 | (10,616,998.00) | 10,616,998.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (9,199,599.00) | 9,717,250.00 | 517,651.00 | (9,641,998.00) | 10,616,998.00 | 975,000.00 | 88.4% |

| | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|----------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 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. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600- 7699 | 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 | | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 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% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | 8900-8929 | 1,975,000.00 | 0.00 | 1,975,000.00 | 1,975,000.00 | 0.00 | 1,975,000.00 | 0.0% |
| a) Transfers In | | | | | | | | | |
| 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,686,127.00) | (194,811.00) | (5,880,938.00) | 706,326.00 | (2,722,302.00) | (2,015,976.00) | -65.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 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% | | | | | | |
| FUNDED ADA | 9,328.62 | 9,042.04 | 8,703.56 | | | | | | |
| REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | |
| Total LCFF/Revenue Limit Source | 96,984,414 | 99,142,364 | 99,410,025 | | | | 96,984,414 | 99,142,364 | 99,410,025 |
| 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 |
| Total Revenues | 103,197,615 | 105,375,035 | 105,642,696 | 17,846,390 | 18,390,614 | 18,939,333 | 121,044,005 | 123,765,649 | 124,582,029 |
| 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 |
| Total Revenues and other Financing Sources | 94,555,617 | 96,850,035 | 97,117,696 | 28,463,388 | 28,890,614 | 29,439,333 | 123,019,005 | 125,740,649 | 126,557,029 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | |
| 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 |
| Total Certificated Salaries | 46,055,902 | 46,032,523 | 46,008,829 | 7,800,991 | 7,906,304 | 8,013,039 | 53,856,893 | 53,938,828 | 54,021,869 |
| 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 |
| Total Classified Salaries | 11,474,360 | 11,589,104 | 11,704,995 | 6,319,573 | 6,382,769 | 6,446,596 | 17,793,933 | 17,971,872 | 18,151,591 |
| 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 |
| Total Employee Benefits | 22,507,663 | 23,331,781 | 24,367,598 | 10,845,243 | 11,096,306 | 11,254,818 | 33,352,906 | 34,428,087 | 35,622,416 |
| 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 | | | | | | | | | |
| Total Expenditures | 92,849,291 | 93,926,256 | 95,254,270 | 31,185,690 | 30,335,379 | 30,464,454 | 124,034,981 | 124,261,635 | 125,718,724 |
| Transfers Out | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 1,000,000 |
| Total Expenditures and Other Financing Uses | 93,849,291 | 94,926,256 | 96,254,269 | 31,185,690 | 30,335,379 | 30,464,454 | 125,034,981 | 125,261,635 | 126,718,723 |
| NET INCREASE (DECREASE) IN FUND BALANCE | 706,326 | 1,923,779 | 863,427 | (2,722,302) | (1,444,764) | (1,025,121) | (2,015,976) | 479,015 | (161,694) |
| FUND BALANCE | | | | | | | | | |
| 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 |
| Ending Fund Balance | 8,619,865 | 10,543,644 | 11,407,071 | 2,499,005 | 1,054,241 | 29,119 | 11,118,869 | 11,597,884 | 11,436,190 |
| 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 | | | | | | |
| Unassigned Ending Fund Balance | 6,484,865 | 6,108,644 | 5,972,071 | | | | | | |
| Unassigned Ending Fund Balance as a % | 5.19% | 4.88% | 4.71% | | | | | | |

| | | | |
|---|-------------------|-------------------|-------------------|
| Reserves in Fund 17 | 5,776,313 | 6,326,313 | 6,381,313 |
| Total Reserves in Fund 01 & Fund 17 | 12,261,178 | 12,434,957 | 12,353,384 |
| Actual Reserves as a % of Total Expenses | 9.81% | 9.93% | 9.75% |