



# Adopted Budget



Division of Business and  
Administrative Services  
Fiscal Services

# 2022-2023

**COMPTON UNIFIED SCHOOL DISTRICT**

**PROPOSED BUDGET**

**2022/2023**

**Board of Trustees**

Mr. Micah Ali, District Area C President

Ms. Satra Zurita, District Area G  
Vice President

Mr. Charles Davis, District Area D  
Clerk

LoWanda Green, District Area G  
Legislative Representative

Alma Taylor Pleasant, District Area E  
Member

Ms. Sandra Moss, District Area F  
Member

Mrs. Mae Thomas, District Area B  
Member

Darin Brawley, Ed.D.  
Superintendent

**Business and Administrative Services**

Shannon Soto, Ed.D.  
Chief Administrative Officer

**Fiscal Services Department**

Ying Fu, MBA, CPA, CFA  
Senior Director

Anuoluwapo Roberts, MBA  
Director

**COMPTON UNIFIED SCHOOL DISTRICT**  
**PROPOSED BUDGET**  
**2022/23**  
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ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Compton USD  
Administrative  
Office  
Date: June 11, 2022

Public Hearing:

Place: Compton USD Education  
Center  
Date: June 28, 2022  
Time:

Adoption Date: June 28th  
Signed: \_\_\_\_\_  
Clerk/Secretary of  
the Governing  
Board  
(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Shannon Soto Telephone: 310-639-4321 ext. 55086  
Chief  
Title: Administrative Officer E-mail: ssoto@compton.k12.ca.us

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

\_\_\_\_\_

Total liabilities actuarially determined:	\$ 0.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_

The District effective July 1, 2016, Joined the JPA- The protected Insurance Program for School & Community Colleges (PIPS). Districts W/C liabilities from 07/1/2016, are now PIPS responsibility

This school district is not self-insured for workers' compensation claims.

\_\_\_\_\_

Signed

Date of Meeting: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Dr. Shannon Soto
Title:	Chief Administrative Officer
Telephone:	310-639-4321, ext. 55253
E-mail:	ssoto@compton.k12.ca.us



# **General Fund**

## **01.0**

The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. General fund transactions are divided into two categories: unrestricted and restricted.

## COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

<b>General Fund Unrestricted Revenue</b>	<b>\$272,647,186</b>
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### LCFF SOURCES    \$267,495,342

- ❖ The LCFF establishes a base with supplemental and concentration add-ons for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for kindergarten through grade three (K-3) Class Size Reduction (CSR), Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG).
- ❖ The Base Grant rates per ADA for **2022-23** based on the Proposed Budget are:

<b>Grand Span</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
<b>2021-2022 Base Grant per ADA</b>	<b>\$8,093</b>	<b>\$8,215</b>	<b>\$8,458</b>	<b>\$9,802</b>
6.56% Maga COLA	\$531	\$539	\$555	\$643
Additional LCCF Investment	\$266	\$270	\$278	\$322
<b>2022-23 Base Grant per ADA</b>	<b>\$8,890</b>	<b>\$9,024</b>	<b>\$9,291</b>	<b>\$10,767</b>
GSA	\$925	-	-	\$280
<b>2022-23 Adjusted Base Grant per ADA</b>	<b>\$9,815</b>	<b>\$9,024</b>	<b>\$9,291</b>	<b>\$11,047</b>
<b>20% Supplemental Grant per ADA</b>	<b>\$1,963</b>	<b>\$1,805</b>	<b>\$1,858</b>	<b>\$2,209</b>
<b>65% Concentration Grant per ADA</b>	<b>\$6,380</b>	<b>\$5,866</b>	<b>\$6,039</b>	<b>\$7,181</b>

Source: LACOE

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

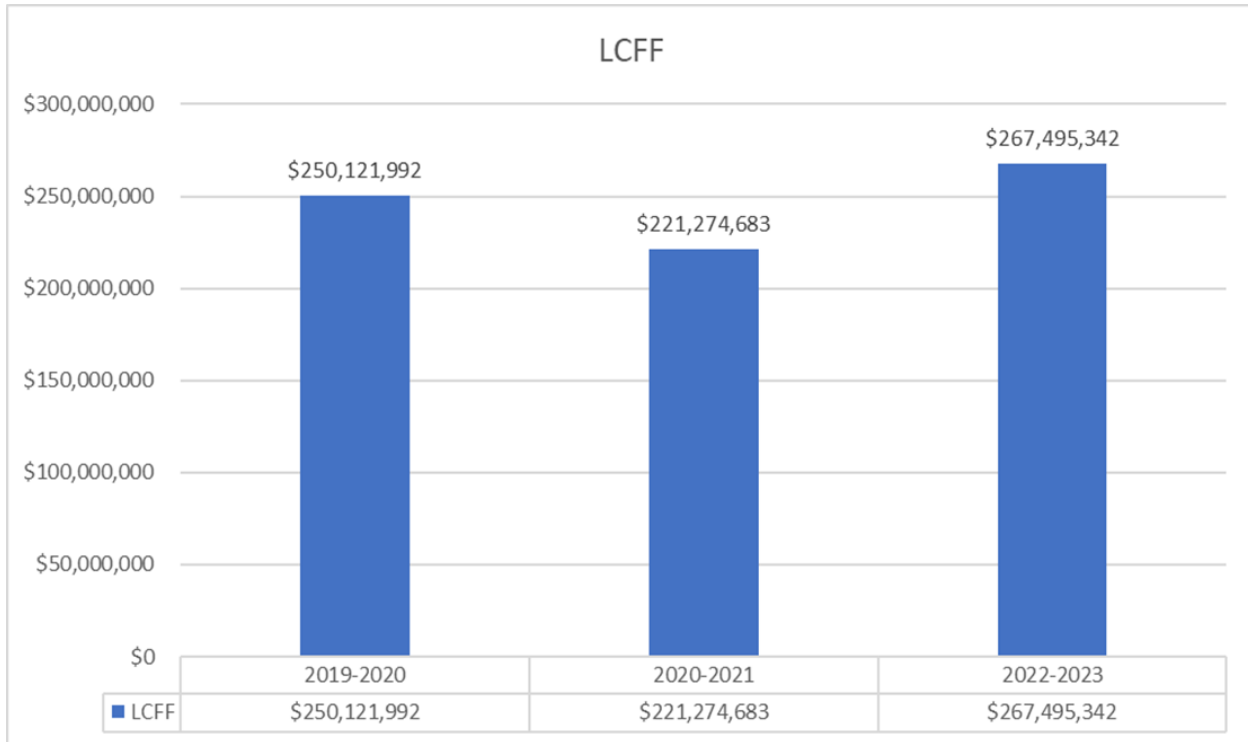
## Key Performance Indicators (KPIs)

- ❖ **2022-23**, LCFF funding is based on **Average of the Three Prior Year ADA**
- ❖ A COLA of **6.56%** applied to base LCFF source ADA
- ❖ Additional Investment for current year LCFF has been applied
- ❖ The district calculates Average Daily Attendance (ADA) on the basis that students will attend on the average of **95%**.
- ❖ Unduplicated student is projected to be 95.18% of three-year average percentage of enrollment eligible
- ❖ **20%** supplemental grant per ADA (Total UPP) has been applied
- ❖ **65%** concentration grant per ADA(UPP Above 55%) has been applied
- ❖ Unduplicated students are projected to be 95.18% of three-year average percentage of enrollment eligible. Therefore, the State aid base grant is projected to be **\$179,245,888**.

## Multi Year Projections (MYP)

- ❖ The district is expecting enrollment to decline by **800 for FY-2023-24, 810 for FY-2024-2025, and 815 for FY-2025-2026** and a decline in fifteen (**15**) certificated staff and five(5) classified staff each year
- ❖ The district is expecting **6.11%** increase for books and supplies for **FY-2022-2023** due to the consumer price index (CPI), **3.14%** for **FY- 2023 - 2024** and **1.97%** for **2024-2025**
- ❖ The **Cost-of-Living Adjustment** (COLA) for **FY-2022-2023** is projected at **6.56%**, **FY-2023-2024** at **5.38%** and **FY-2024-2025** at **4.02%**
- ❖ The LCFF for **FY- 2022-2023** is **\$267,495,342**, **FY- 2023-24** is **\$255,180,429**, **FY-2024-2025** is **\$249,411,485**.
- ❖ K-3 CSR Augmentation **\$5,512,731.75**
- ❖ 9-12 Augmentation **\$ 1,320,760**
- ❖ Transportation Funding **\$2,898,531**
- ❖ TIIG Funding **\$4,971,844**
- ❖ EPA Funding **\$50,882,262**
- ❖ Supplemental/Concentration Add-on **\$78,653,092**
- ❖ Property taxes are budgeted at **\$38,539,176**
- ❖ Transfer to Charter School in Lieu of Property Taxes **(\$5,854,895)**

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS



### Reasons for decline in ADA

**Pandemic:** The rate at which children are attending school is on the decline due to quarantine/illness caused by the pandemic.

**Urban -Rural migration caused by inflation:** The Ukraine-Russia War and potential surges in COVID-19 cases may worsen vulnerable economic conditions. Inflation and fears of prolonged inflation pose the most immediate risk to the economy. Supply chain bottlenecks continue to aggravate supply and demand, which exacerbates inflationary pressures. The volatility of the stock market creates great uncertainty and risk for the economy and for state General Fund revenues because of our over-reliance on the state's wealthiest residents. California is one of the most expensive states in the U.S with rising state taxes, housing shortage and crisis and increase in natural disasters. Californians are moving to other states that is affordable.

## COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

### General Fund Unrestricted Expenditures

**\$233,967.869**

- ❖ All authorized positions have been budgeted
- ❖ Steps and columns have been included in the budget
- ❖ Health & Welfare contributions are budgeted for each eligible employee. Single **\$6,317**, Two Party **\$9,634** and Family **\$12,407** or as collectively bargained with various bargaining units.
- ❖ Workers Compensation rate set at 5.00%
- ❖ OPEB rate set at 1.00% for retirees and \$169 for active staff
- ❖ SUI rate set at 0.50%
- ❖ CalPERS rate at 25.37%
- ❖ STRS rate at 19.10%
- ❖ OASDI rate at 6.20%
- ❖ Medicare rate at 1.45%  
**Source: LACOE Bulletin# 5414, 5396, 6550**
- ❖ Fixed costs include all non-site and non-departmental costs associated with the operation of the District. This includes full time salaries, health and welfare, statutory benefits, utilities, contracted services, security, and insurance. Adjustments have been made to reflect current staffing positions of all certificated positions, as well as sub costs for teachers, administrators, site office personnel, and custodial positions. Necessary adjustments have been made against employee benefits to reflect changes in personnel costs. Lastly, adjustments have been made to contracted services to reflect current District needs. **\$125,456,486**

## COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

<b>General Fund Unrestricted Expenditures</b> (continued)
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- ❖ School Site budgets **\$5,101,145**
- ❖ The per pupil allocation for elementary, middle, and high school is \$19, \$20, and \$21 respectively enrolled student **\$ 326,861.4**
- ❖ Custodial supplies cost allocation is \$21 per student **\$ 343,204.47**

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

**General Fund Restricted Revenue**

**\$96,318,463**

## **FEDERAL REVENUES \$24,711,405**

- ❖ Title I (30100.0-30109.0) **\$ 13,725,276**
- ❖ Title II Teacher Quality(40350.0) **\$1,444,035**
- ❖ Special Education IDEA Programs(33100.0) **\$3,736,054**
- ❖ Mental Health IDEA Programs(33270.0) **\$228,954.00**
- ❖ Individuals with Disabilities Education Act Part B, Section 611(33100) **\$3,736,054**
- ❖ Local Assistance Entitlements (33050) **\$857,834**
- ❖ Rehab Workability(34100.0-34101.0) **\$44,046.59**
- ❖ Part C, Early Education(33850.0) **\$91,745**
- ❖ Special Ed: IDEA Preschool Grant(33150.0) **\$17,815.03**
- ❖ Special Ed. Alt Dispute(33950.0) **\$16,410**
- ❖ Special Ed: Preschool Staff Development(33450.0) **\$1,000.00**
- ❖ Title III Immigrant Ed.(42010.0) **\$6,240.98**
- ❖ Title III LEP(42030.0) **\$603,720**
- ❖ Title IV (41270.0) **\$1,013,462**
- ❖ School Breakfast Program and Summer Meal Programs Start-up & Expansion Grant. (53800) **\$86,380**
- ❖ Carl Perkins-Voc. Ed.(35500.0-35550.0) **\$177,046.58**
- ❖ Strengthening Career Technical Education for the 21<sup>st</sup> Century Act (3550) **\$345,608**
- ❖ Arts, Media & Entertainment Hip Hop Education & Equity Grant (3515) **\$30,000.00**

Source: CDE/Fiscal Division/Consolidation Application

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

## General Fund Restricted Revenue (Continued)

### **One-Time Funding \$96,318,463**

- ❖ Elementary and Secondary School Emergency Relief (3213.0) (ESSER III) **\$75,775,352 (Bal of Covid-19 funds)**
- ❖ Elementary and Secondary School Emergency Relief (3314.0) (ESSER III) **\$20,543,111 (Bal of Covid-19 funds)**

### **Other State Revenues \$ 29,465,106.26**

- ❖ Special Education AB602 (65000.0) **\$13,248,977.41**
- ❖ After School Program (60100.0) **\$3,872,785.44**
- ❖ Prop 20 Lottery (63000.0) **\$569,520.86**
- ❖ Career Technical (63870.0) **\$603,153**
- ❖ Low-Performing Students Block Grant (75100.0) **\$339,066.55**
- ❖ Workability (65200) **\$209,400**
- ❖ All Other State Revenue **\$10,597,203**
- ❖ Middle School Foundation Academics Grant: Cohort 5 Planning (6385) **\$25,000**

### **Other Local Revenues \$6,650,000**

- ❖ Community Partnership Award **\$6,650,000**



## **COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS**

<b>General Fund Restricted Expenditures</b>	<b>\$309,431,677.92</b>
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- ❖ All authorized positions have been budgeted
- ❖ Steps and columns have been included in the budget
- ❖ Health & Welfare contributions are budgeted for each eligible employee. Single **\$6,317**, Two Party **\$9,634**, and Family **\$12,407** or as collectively bargained with various bargaining units.
- ❖ Workers Compensation rate set at 5.00%
- ❖ OPEB rate set at 1.00% for retirees and \$169 for active staff
- ❖ SUI rate set at .50%
- ❖ PERS rate set at 22.91%
- ❖ STRS rate at 19.10%
- ❖ OASDI rate at 6.20%
- ❖ Medicare rate at 1.45%
- ❖ Salaries **\$165,969,845.00**
- ❖ Benefits **\$ 65,910,827**
- ❖ Books and Supplies **\$17,501,794.86**
- ❖ Staff Dev., field trips, and contracted services **\$51,327,511.61**
- ❖ Capital Outlay **\$8,721,699.45**
- ❖ Other Outgo (excluding Transfers of Indirect Costs) **\$0**

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

<b>Multi-Year Projections</b>				
<b>LCFF REVENUE</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Statutory COLA	1.7%	6.56%	5.38%	4.02%
MEGA COLA (Represents the 2021-22 statutory COLA of 1.70%, plus 1.00%, compounded with the 2021-22 statutory COLA of 2.31%)	5.07%	6.56%	5.38%	4.02%
Recommended COLA	5.07%	6.56%	5.38%	4.02%
<b>SPECIAL EDUCATION</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
COLA for Special Education	0.00%	0.00%	0.00%	0.00%
<b>LOTTERY REVENUE</b>	<b>PER ADA</b>	<b>PER ADA</b>	<b>PER ADA</b>	<b>PER ADA</b>
Unrestricted	\$163	\$163	\$163	\$163
Restricted for Instructional Materials	65	65	65	65
<b>Total Lottery Revenue</b>	<b>\$228</b>	<b>\$228</b>	<b>\$ 228</b>	<b>\$228</b>
<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Salaries	Raises/Steps/ Column	Raises/Steps/ Column	Raises/Steps/ Column	Raises/Steps/ Column
Steps/Column*	1.00%	1.00%	1.00%	1.00%
Statutory Benefit Rates	Same as 2021-22 except for the following: CalSTRS 16.92% CalPERS 20.70%	Same as 2022-23 except for the following: CalSTRS 16.92% CalPERS 22.91%	Same as 2023-24 except for the following: CalSTRS 19.10% CalPERS 26.10%	Same as 2024-25 except for the following: CalSTRS 19.10% CalPERS 26.10%

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

**Compton Unified School District  
2022-23 Adopted Budget  
Explanation of Changes  
Estimated Actuals vs 2022-23 Adopted Budget**

**General Fund - Unrestricted (01)**

**Changes to Revenue**

Increase/(Decrease) in LCFF due to Mega COLA	\$42,598,761
Increase/(Decrease) in Federal Revenue	-
Increase/(Decrease) in State Revenue due to COVID-19 impact in funding reduction	-
Increase/(Decrease) in Other Local Revenue	
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$42,598,761</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(decrease) in extra duties, and reduction in vacant position. Impact of COVID-19	\$ 0
Increase/(Decrease) in Classified Salaries, primarily due to increase/(decrease) in extra duties and overtime, and	0
Increase/(Decrease) in Employee Benefits, primarily due to increase/(decrease) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W . In addition, increase in statutory rates over prior year. Impact of COVID-19	0
Increase/(Decrease) in All Other Expenditures, primarily due to increase/(decrease) in operations/capital outlay based on need assessment	50,000.00
<b>Total Increase/(Decrease) in Expenditures</b>	<b>\$50,000.00</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$0
Increase in Contributions to Special Education and Routine Restricted Maintenance programs to meet the district needs.	\$ (3,378,640)
<b>Total Increase/(Decrease) in Other Financing Sources/Uses</b>	<b>\$ (3,378,640)</b>

# COMPTON UNIFIED SCHOOL DISTRICT 2022-23 BUDGET ASSUMPTIONS

**Compton Unified School District  
2022-23 Adopted Budget  
Explanation of Changes  
Estimated Actuals vs 2022-23 Adopted Budget**

**General Fund - Restricted (01)**

**Changes to Revenue**

Increase/(Decrease) in LCFF/Revenue Limit Sources	-
Increase/(Decrease) in Federal Revenue due to the Impact of COVID-19	\$ 80,000,000
Increase/(Decrease) in State Revenue due to COVID-19 impact in funding reduction	-
Increase/(Decrease) in Other Local Revenue	
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$80,000,000</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(decrease) in extra duties, and reduction in vacant position. Impact of COVID-19	\$ 0
Increase/(Decrease) in Classified Salaries, primarily due to increase/(decrease) in extra duties and overtime, and	0
Increase/(Decrease) in Employee Benefits, primarily due to increase/(decrease) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W . In addition, increase in statutory rates over prior year. Impact of COVID-19	000000
Increase/(Decrease) in All Other Expenditures, primarily due to increase/(decrease) in operations/capital outlay based on need assessment	50,000.00
<b>Total Increase/(Decrease) in Expenditures</b>	<b>\$50,000.00</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ -
Increase in Contributions to Special Education and Routine Restricted Maintenance programs to meet the district needs.	\$ (3,378,640)
<b>Total Increase/(Decrease) in Other Financing Sources/Uses</b>	<b>\$ (3,378,640)</b>

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	270,737,928.00	0.00	270,737,928.00	267,495,342.00	0.00	267,495,342.00	-1.2%
2) Federal Revenue		8100-8299	0.00	33,799,237.00	33,799,237.00	0.00	23,718,671.00	23,718,671.00	-29.8%
3) Other State Revenue		8300-8599	3,742,894.00	51,028,735.00	54,771,629.00	3,806,470.00	29,872,836.00	33,679,306.00	-38.5%
4) Other Local Revenue		8600-8799	934,371.00	3,408,163.00	4,342,534.00	1,613,411.00	3,273,991.00	4,887,402.00	12.5%
5) TOTAL, REVENUES			275,415,193.00	88,236,135.00	363,651,328.00	272,915,223.00	56,865,498.00	329,780,721.00	-9.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,864,380.00	20,336,044.00	97,200,424.00	70,853,947.00	50,162,465.00	121,016,412.00	24.5%
2) Classified Salaries		2000-2999	25,046,710.00	7,268,748.00	32,315,458.00	22,755,845.00	18,192,120.00	40,947,965.00	26.7%
3) Employee Benefits		3000-3999	42,088,532.00	10,576,345.00	52,664,877.00	44,515,146.00	27,226,679.00	71,741,825.00	36.2%
4) Books and Supplies		4000-4999	8,710,495.00	9,876,791.00	18,587,286.00	6,947,549.00	41,136,382.00	48,083,931.00	158.7%
5) Services and Other Operating Expenditures		5000-5999	18,616,674.00	29,470,706.00	48,087,380.00	12,604,003.00	85,939,085.00	98,543,088.00	104.9%
6) Capital Outlay		6000-6999	145,067.00	5,098,889.00	5,243,956.00	380,844.00	11,184,011.00	11,564,855.00	120.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,643,277.00	0.00	3,643,277.00	3,751,244.00	0.00	3,751,244.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,455,513.00)	913,355.00	(542,158.00)	(1,622,425.00)	940,756.00	(681,669.00)	25.7%
9) TOTAL, EXPENDITURES			173,659,622.00	83,540,878.00	257,200,500.00	160,186,153.00	234,781,498.00	394,967,651.00	53.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			101,755,571.00	4,695,257.00	106,450,828.00	112,729,070.00	(177,916,000.00)	(65,186,930.00)	-161.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
b) Transfers Out		7600-7629	3,814,954.00	0.00	3,814,954.00	3,814,954.00	0.00	3,814,954.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,916,469.00)	35,916,469.00	0.00	(35,916,469.00)	35,916,469.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,131,423.00)	35,916,469.00	(3,214,954.00)	(39,131,423.00)	35,916,469.00	(3,214,954.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,624,148.00	40,611,726.00	103,235,874.00	73,597,647.00	(141,999,531.00)	(68,401,884.00)	-166.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%
2) Ending Balance, June 30 (E + F1e)			140,067,335.21	226,673,229.65	366,740,564.86	213,664,982.21	84,673,698.65	298,338,680.86	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	240,634,139.35	240,634,139.35	0.00	117,817,590.74	117,817,590.74	-51.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	140,067,335.21	(13,960,909.70)	126,106,425.51	213,664,982.21	(33,143,892.09)	180,521,090.12	43.1%
<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				
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				

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)	
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	196,779,175.00	0.00	196,779,175.00	179,245,888.00	0.00	179,245,888.00	-8.9%
Education Protection Account State Aid - Current Year		8012	38,698,068.00	0.00	38,698,068.00	50,882,262.00	0.00	50,882,262.00	31.5%
State Aid - Prior Years		8019	3,063,753.00	0.00	3,063,753.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	81,406.00	0.00	81,406.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9,118.00	0.00	9,118.00	104,889.00	0.00	104,889.00	1,050.4%
County & District Taxes									
Secured Roll Taxes		8041	27,553,881.00	0.00	27,553,881.00	20,950,560.00	0.00	20,950,560.00	-24.0%
Unsecured Roll Taxes		8042	481,288.00	0.00	481,288.00	353,342.00	0.00	353,342.00	-26.6%
Prior Years' Taxes		8043	697,856.00	0.00	697,856.00	728,034.00	0.00	728,034.00	4.3%
Supplemental Taxes		8044	1,346,858.00	0.00	1,346,858.00	1,300,458.00	0.00	1,300,458.00	-3.4%

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)	
Education Revenue Augmentation Fund (ERAF)		8045	5,010,243.00	0.00	5,010,243.00	15,101,893.00	0.00	15,101,893.00	201.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,129,350.00	0.00	1,129,350.00	3,489,273.00	0.00	3,489,273.00	209.0%
Penalties and Interest from Delinquent Taxes		8048	34,915.00	0.00	34,915.00	0.00	0.00	0.00	-100.0%
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			274,885,911.00	0.00	274,885,911.00	272,156,599.00	0.00	272,156,599.00	-1.0%
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	(4,147,983.00)	0.00	(4,147,983.00)	(4,661,257.00)	0.00	(4,661,257.00)	12.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			270,737,928.00	0.00	270,737,928.00	267,495,342.00	0.00	267,495,342.00	-1.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,584,647.00	7,584,647.00	0.00	3,736,054.00	3,736,054.00	-50.7%
Special Education Discretionary Grants		8182	0.00	105,380.00	105,380.00	0.00	355,924.00	355,924.00	237.8%
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		0.00	0.00		13,725,276.00	13,725,276.00	New
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		671,871.00	671,871.00		1,444,035.00	1,444,035.00	114.9%
Title III, Part A, Immigrant Student Program	4201	8290		4,594.00	4,594.00		6,241.00	6,241.00	35.9%
Title III, Part A, English Learner Program	4203	8290		487,455.00	487,455.00		603,720.00	603,720.00	23.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,375,067.00	1,375,067.00		2,283,462.00	2,283,462.00	66.1%
Career and Technical Education	3500-3599	8290		421,653.00	421,653.00		552,655.00	552,655.00	31.1%
All Other Federal Revenue	All Other	8290	0.00	23,148,570.00	23,148,570.00	0.00	1,011,304.00	1,011,304.00	-95.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	33,799,237.00	33,799,237.00	0.00	23,718,671.00	23,718,671.00	-29.8%
<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		17,947,442.00	17,947,442.00		13,248,977.00	13,248,977.00	-26.2%
Prior Years	6500	8319		237,316.00	237,316.00		0.00	0.00	-100.0%
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	527,535.00	527,535.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	781,806.00	0.00	781,806.00	774,590.00	0.00	774,590.00	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	2,961,088.00	991,107.00	3,952,195.00	3,031,880.00	569,521.00	3,601,401.00	-8.9%
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		2,655,808.00	2,655,808.00		3,872,785.00	3,872,785.00	45.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		603,153.00	603,153.00	New
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	0.00	28,669,527.00	28,669,527.00	0.00	11,578,400.00	11,578,400.00	-59.6%

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, OTHER STATE REVENUE			3,742,894.00	51,028,735.00	54,771,629.00	3,806,470.00	29,872,836.00	33,679,306.00	-38.5%
<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	1,181,389.00	1,181,389.00	0.00	1,112,488.00	1,112,488.00	-5.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	106,406.00	1,241,846.00	1,348,252.00	41,135.00	1,188,504.00	1,229,639.00	-8.8%
Interest		8660	636,480.00	0.00	636,480.00	1,147,500.00	0.00	1,147,500.00	80.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	191,485.00	984,928.00	1,176,413.00	424,776.00	972,999.00	1,397,775.00	18.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			934,371.00	3,408,163.00	4,342,534.00	1,613,411.00	3,273,991.00	4,887,402.00	12.5%
TOTAL, REVENUES			275,415,193.00	88,236,135.00	363,651,328.00	272,915,223.00	56,865,498.00	329,780,721.00	-9.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	63,173,903.00	16,244,649.00	79,418,552.00	58,718,470.00	42,018,614.00	100,737,084.00	26.8%
Certificated Pupil Support Salaries		1200	3,365,347.00	1,861,137.00	5,226,484.00	2,002,270.00	4,516,049.00	6,518,319.00	24.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,844,016.00	2,061,497.00	11,905,513.00	9,423,859.00	3,451,467.00	12,875,326.00	8.1%
Other Certificated Salaries		1900	481,114.00	168,761.00	649,875.00	709,348.00	176,335.00	885,683.00	36.3%
TOTAL, CERTIFICATED SALARIES			76,864,380.00	20,336,044.00	97,200,424.00	70,853,947.00	50,162,465.00	121,016,412.00	24.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,467,635.00	4,621,421.00	6,089,056.00	595,290.00	11,242,143.00	11,837,433.00	94.4%
Classified Support Salaries		2200	10,084,576.00	1,130,483.00	11,215,059.00	9,941,215.00	3,057,747.00	12,998,962.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	5,633,319.00	122,248.00	5,755,567.00	5,137,667.00	1,231,452.00	6,369,119.00	10.7%
Clerical, Technical and Office Salaries		2400	7,479,923.00	1,195,887.00	8,675,810.00	6,718,104.00	1,774,017.00	8,492,121.00	-2.1%
Other Classified Salaries		2900	381,257.00	198,709.00	579,966.00	363,569.00	886,761.00	1,250,330.00	115.6%
TOTAL, CLASSIFIED SALARIES			25,046,710.00	7,268,748.00	32,315,458.00	22,755,845.00	18,192,120.00	40,947,965.00	26.7%
<b>EMPLOYEE BENEFITS</b>									

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)	
STRS		3101-3102	12,714,050.00	3,363,294.00	16,077,344.00	8,999,811.00	16,185,147.00	25,184,958.00	56.6%
PERS		3201-3202	5,407,655.00	1,594,529.00	7,002,184.00	4,900,805.00	3,187,531.00	8,088,336.00	15.5%
OASDI/Medicare/Alternative		3301-3302	2,934,642.00	856,000.00	3,790,642.00	2,524,010.00	1,907,959.00	4,431,969.00	16.9%
Health and Welfare Benefits		3401-3402	9,678,164.00	2,156,907.00	11,835,071.00	11,646,718.00	2,735,133.00	14,381,851.00	21.5%
Unemployment Insurance		3501-3502	498,292.00	136,004.00	634,296.00	1,364,934.00	382,614.00	1,747,548.00	175.5%
Workers' Compensation		3601-3602	5,094,561.00	1,380,347.00	6,474,908.00	5,705,266.00	1,750,310.00	7,455,576.00	15.1%
OPEB, Allocated		3701-3702	2,925,273.00	233,992.00	3,159,265.00	6,711,253.00	271,358.00	6,982,611.00	121.0%
OPEB, Active Employees		3751-3752	2,519,477.00	716,470.00	3,235,947.00	2,592,879.00	785,312.00	3,378,191.00	4.4%
Other Employee Benefits		3901-3902	316,418.00	138,802.00	455,220.00	69,470.00	21,315.00	90,785.00	-80.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,088,532.00</b>	<b>10,576,345.00</b>	<b>52,664,877.00</b>	<b>44,515,146.00</b>	<b>27,226,679.00</b>	<b>71,741,825.00</b>	<b>36.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	54,158.00	0.00	54,158.00	116,113.00	0.00	116,113.00	114.4%
Books and Other Reference Materials		4200	195,620.00	640,014.00	835,634.00	960,081.00	2,031,693.00	2,991,774.00	258.0%
Materials and Supplies		4300	3,655,355.00	4,426,359.00	8,081,714.00	5,871,355.00	19,643,663.00	25,515,018.00	215.7%
Noncapitalized Equipment		4400	4,805,362.00	4,834,719.00	9,640,081.00	0.00	19,341,026.00	19,341,026.00	100.6%
Food		4700	0.00	(24,301.00)	(24,301.00)	0.00	120,000.00	120,000.00	-593.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,710,495.00</b>	<b>9,876,791.00</b>	<b>18,587,286.00</b>	<b>6,947,549.00</b>	<b>41,136,382.00</b>	<b>48,083,931.00</b>	<b>158.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	872,816.00	8,379,567.00	9,252,383.00	3,038,872.00	22,167,839.00	25,206,711.00	172.4%
Travel and Conferences		5200	214,930.00	82,061.00	296,991.00	255,759.00	634,071.00	889,830.00	199.6%
Dues and Memberships		5300	197,884.00	17,539.00	215,423.00	200,255.00	352,098.00	552,353.00	156.4%
Insurance		5400 - 5450	2,937,992.00	0.00	2,937,992.00	0.00	2,747,567.00	2,747,567.00	-6.5%
Operations and Housekeeping Services		5500	2,710,566.00	748,853.00	3,459,419.00	0.00	6,173,399.00	6,173,399.00	78.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	923,877.00	5,227,997.00	6,151,874.00	243,877.00	8,418,369.00	8,662,246.00	40.8%
Transfers of Direct Costs		5710	144,225.00	(144,226.00)	(1.00)	120,375.00	(120,380.00)	(5.00)	400.0%
Transfers of Direct Costs - Interfund		5750	(13,086.00)	(1,800.00)	(14,886.00)	(11,176.00)	(32,255.00)	(43,431.00)	191.8%
Professional/Consulting Services and Operating Expenditures		5800	9,470,376.00	14,024,760.00	23,495,136.00	8,714,198.00	42,869,557.00	51,583,755.00	119.6%
Communications		5900	1,157,094.00	1,135,955.00	2,293,049.00	41,843.00	2,728,820.00	2,770,663.00	20.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,616,674.00</b>	<b>29,470,706.00</b>	<b>48,087,380.00</b>	<b>12,604,003.00</b>	<b>85,939,085.00</b>	<b>98,543,088.00</b>	<b>104.9%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	2,756,328.00	2,756,328.00	0.00	6,004,719.00	6,004,719.00	117.9%
Land Improvements		6170	0.00	76,251.00	76,251.00	0.00	109,200.00	109,200.00	43.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	1,948,607.00	1,948,607.00	2,745.00	4,069,710.00	4,072,455.00	109.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	145,067.00	317,703.00	462,770.00	378,099.00	1,000,382.00	1,378,481.00	197.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>145,067.00</b>	<b>5,098,889.00</b>	<b>5,243,956.00</b>	<b>380,844.00</b>	<b>11,184,011.00</b>	<b>11,564,855.00</b>	<b>120.5%</b>
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	80,485.00	0.00	80,485.00	99,138.00	0.00	99,138.00	23.2%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,337,792.00	0.00	1,337,792.00	1,492,016.00	0.00	1,492,016.00	11.5%

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)	
Other Debt Service - Principal		7439	2,225,000.00	0.00	2,225,000.00	2,160,090.00	0.00	2,160,090.00	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,643,277.00	0.00	3,643,277.00	3,751,244.00	0.00	3,751,244.00	3.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(913,355.00)	913,355.00	0.00	(940,756.00)	940,756.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(542,158.00)	0.00	(542,158.00)	(681,669.00)	0.00	(681,669.00)	25.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,455,513.00)	913,355.00	(542,158.00)	(1,622,425.00)	940,756.00	(681,669.00)	25.7%
TOTAL, EXPENDITURES			173,659,622.00	83,540,878.00	257,200,500.00	160,186,153.00	234,781,498.00	394,967,651.00	53.6%
<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	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	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	3,814,954.00	0.00	3,814,954.00	3,814,954.00	0.00	3,814,954.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,814,954.00	0.00	3,814,954.00	3,814,954.00	0.00	3,814,954.00	0.0%
<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									
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%

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)	
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%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(35,916,469.00)	35,916,469.00	0.00	(35,916,469.00)	35,916,469.00	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			(35,916,469.00)	35,916,469.00	0.00	(35,916,469.00)	35,916,469.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(39,131,423.00)	35,916,469.00	(3,214,954.00)	(39,131,423.00)	35,916,469.00	(3,214,954.00)	0.0%

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	270,737,928.00	0.00	270,737,928.00	267,495,342.00	0.00	267,495,342.00	-1.2%
2) Federal Revenue		8100-8299	0.00	33,799,237.00	33,799,237.00	0.00	23,718,671.00	23,718,671.00	-29.8%
3) Other State Revenue		8300-8599	3,742,894.00	51,028,735.00	54,771,629.00	3,806,470.00	29,872,836.00	33,679,306.00	-38.5%
4) Other Local Revenue		8600-8799	934,371.00	3,408,163.00	4,342,534.00	1,613,411.00	3,273,991.00	4,887,402.00	12.5%
5) TOTAL, REVENUES			275,415,193.00	88,236,135.00	363,651,328.00	272,915,223.00	56,865,498.00	329,780,721.00	-9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		97,565,529.00	46,018,840.00	143,584,369.00	92,640,206.00	128,625,118.00	221,265,324.00	54.1%
2) Instruction - Related Services	2000-2999		20,576,340.00	7,810,154.00	28,386,494.00	21,114,817.00	19,139,217.00	40,254,034.00	41.8%
3) Pupil Services	3000-3999		10,883,835.00	10,996,974.00	21,880,809.00	12,713,056.00	34,260,639.00	46,973,695.00	114.7%
4) Ancillary Services	4000-4999		1,475,657.00	(1,392.00)	1,474,265.00	2,152,158.00	641,574.00	2,793,732.00	89.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		19,469,665.00	2,580,431.00	22,050,096.00	10,794,067.00	17,731,220.00	28,525,287.00	29.4%
8) Plant Services	8000-8999		19,670,842.00	16,135,871.00	35,806,713.00	17,020,605.00	34,383,730.00	51,404,335.00	43.6%
9) Other Outgo	9000-9999	Except 7600-7699	4,017,754.00	0.00	4,017,754.00	3,751,244.00	0.00	3,751,244.00	-6.6%
10) TOTAL, EXPENDITURES			173,659,622.00	83,540,878.00	257,200,500.00	160,186,153.00	234,781,498.00	394,967,651.00	53.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			101,755,571.00	4,695,257.00	106,450,828.00	112,729,070.00	(177,916,000.00)	(65,186,930.00)	-161.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
b) Transfers Out		7600-7629	3,814,954.00	0.00	3,814,954.00	3,814,954.00	0.00	3,814,954.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,916,469.00)	35,916,469.00	0.00	(35,916,469.00)	35,916,469.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,131,423.00)	35,916,469.00	(3,214,954.00)	(39,131,423.00)	35,916,469.00	(3,214,954.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,624,148.00	40,611,726.00	103,235,874.00	73,597,647.00	(141,999,531.00)	(68,401,884.00)	-166.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%



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)			77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,443,187.21	186,061,503.65	263,504,690.86	140,067,335.21	226,673,229.65	366,740,564.86	39.2%
2) Ending Balance, June 30 (E + F1e)			140,067,335.21	226,673,229.65	366,740,564.86	213,664,982.21	84,673,698.65	298,338,680.86	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	240,634,139.35	240,634,139.35	0.00	117,817,590.74	117,817,590.74	-51.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	140,067,335.21	(13,960,909.70)	126,106,425.51	213,664,982.21	(33,143,892.09)	180,521,090.12	43.1%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	12,463,561.00	12,463,561.00
3182	ESSA: School Improvement Funding for LEAs	79,632.00	94,839.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	2,654,712.86	573,512.86
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	37,238,103.78	24,322,440.78
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	9,080,249.00	0.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	101,648,525.00	17,984,037.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	320,031.97	320,031.97
3220		50,400.00	50,400.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,472,412.41	4,736,603.41
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	538,059.00	84,976.00
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	10,660.00	10,660.00
3385	Special Ed: IDEA Early Intervention Grants	54,845.00	52,092.00
3395	Special Ed: Alternate Dispute Resolution	30,181.00	0.00
3410	Department of Rehab: Workability II, Transition Partnership	7,955.00	0.00
3550	Carl D. Perkins Career and Technical Education: Secondary, Section 131	171,173.00	220,812.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0.00	4,284.00
4203	ESSA: Title III, English Learner Student Program	189,463.00	273,246.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	0.00	857,834.00
5640		1,364,108.40	1,450,668.40
5810	Other Restricted Federal	1,257,599.64	827,979.64
6266	Educator Effectiveness, FY 2021-22	4,121,797.00	4,121,797.00
6300	Lottery: Instructional Materials	1,646,657.49	832,749.49
6355	Direct Support Professional Training Program	18,833.00	18,833.00
6360	Pupils with Disabilities Attending ROC/P	26,304.61	26,304.61
6371	CalWORKs for ROCP or Adult Education	107,428.00	107,428.00
6385	Governor's CTE Initiative: California Partnership Academies	29,500.00	40,616.00
6387	Career Technical Education Incentive Grant Program	8,449.00	232,211.00
6500	Special Education	24,439,050.52	27,182,309.52
6512	Special Ed: Mental Health Services	3,629,011.47	3,485,932.47

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6520	Special Ed: Project Workability I LEA	57,960.00	59,970.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	349,556.00	60,668.00
6537	Special Ed: Learning Recovery Support	1,542,305.00	278,412.00
6546	Mental Health-Related Services	2,552,448.51	2,549,855.51
6547	Special Education Early Intervention Preschool Grant	846,305.00	846,305.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	527,535.00	527,535.00
7085	Learning Communities for School Success Program	1,399,425.00	1,399,425.00
7311	Classified School Employee Professional Development Block Grant	157,051.00	157,051.00
7338		50,283.08	50,283.08
7388	SB 117 COVID-19 LEA Response Funds	91,589.10	91,589.10
7415	Classified School Employee Summer Assistance Program	724,560.00	724,560.00
7420		133,451.00	133,451.00
7422	In-Person Instruction (IPI) Grant	5,205,648.00	4,265,148.00
7425	Expanded Learning Opportunities (ELO) Grant	6,561,599.54	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,647,375.00	0.00
7510	Low-Performing Students Block Grant	0.00	197,707.93
7690	On-Behalf Pension Contributions	0.00	2,593,006.00
9010	Other Restricted Local	13,128,344.97	3,506,464.97
Total, Restricted Balance		240,634,139.35	117,817,590.74

# **Adult Education**

## **Fund 11.0**

This fund is used to account separately for federal, state, and local revenue for adult education programs. Moneys in this fund shall be expended for adult education purposes only.

**Compton Unified School District  
 2022-23 Adopted Budget Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget**

**Adult Education Fund (11)**

**Changes to Revenue**

	\$	-
Increase/(Decrease) in Federal Revenue due to the impact of COVID-19 funding reduction		
Increase/(Decrease) in State Revenue due to COVID-19		(13,096)
Increase/(Decrease) in revenue due to decrease in Local Funding		789
		-
<b>Total Increase/Decrease in Revenue</b>	<b>\$</b>	<b>(12,307)</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(decrease) in extra duties, and reduction in vacant position	\$	(66,284)
Increase/(Decrease) in Classified Salaries, primarily due to increase in extra duties and overtime, coverage of prior year time reported in current period and step increase		
	\$	(87,330)
Increase/(Decrease) in Employee Benefits, primarily due to increase in extra duties, overtime and coverage of prior year time reported in current period, cash in lieu for those opting out of district provided H&W and increase in		
STRS/PERS rates	\$	(72,700)
Increase/(Decrease) in All Other Expenditures, primarily a reflection of Adult Ed needs assessment		
	\$	190,900
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(35,414)</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$	-
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,924.00	325,158.00	1,532.0%
3) Other State Revenue		8300-8599	1,393,461.00	1,362,451.00	-2.2%
4) Other Local Revenue		8600-8799	26,258.00	0.00	-100.0%
5) TOTAL, REVENUES			1,439,643.00	1,687,609.00	17.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	463,654.00	562,196.00	21.3%
2) Classified Salaries		2000-2999	140,926.00	140,636.00	-0.2%
3) Employee Benefits		3000-3999	258,962.00	397,062.00	53.3%
4) Books and Supplies		4000-4999	10,939.00	329,936.00	2,916.1%
5) Services and Other Operating Expenditures		5000-5999	(147,060.00)	453,647.00	-408.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			727,421.00	1,883,477.00	158.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			712,222.00	(195,868.00)	-127.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			712,222.00	(195,868.00)	-127.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,590,416.43	3,302,638.43	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,590,416.43	3,302,638.43	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590,416.43	3,302,638.43	27.5%
2) Ending Balance, June 30 (E + F1e)			3,302,638.43	3,106,770.43	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,607,870.54	2,415,739.54	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	694,767.89	691,030.89	-0.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	13,096.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	6,828.00	325,158.00	4,662.1%
TOTAL, FEDERAL REVENUE			19,924.00	325,158.00	1,532.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,342,289.00	1,282,644.00	-4.4%
All Other State Revenue	All Other	8590	51,172.00	79,807.00	56.0%
TOTAL, OTHER STATE REVENUE			1,393,461.00	1,362,451.00	-2.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,468.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,790.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,258.00	0.00	-100.0%
TOTAL, REVENUES			1,439,643.00	1,687,609.00	17.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	343,515.00	432,442.00	25.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,139.00	129,754.00	8.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			463,654.00	562,196.00	21.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	37,339.00	37,241.00	-0.3%
Classified Support Salaries		2200	27,802.00	30,193.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,785.00	73,202.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			140,926.00	140,636.00	-0.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	56,503.00	128,629.00	127.6%
PERS		3201-3202	54,633.00	60,604.00	10.9%
OASDI/Medicare/Alternative		3301-3302	23,703.00	26,098.00	10.1%
Health and Welfare Benefits		3401-3402	68,657.00	110,676.00	61.2%
Unemployment Insurance		3501-3502	2,962.00	8,724.00	194.5%
Workers' Compensation		3601-3602	30,199.00	35,466.00	17.4%
OPEB, Allocated		3701-3702	5,500.00	6,281.00	14.2%
OPEB, Active Employees		3751-3752	16,805.00	20,584.00	22.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			258,962.00	397,062.00	53.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,939.00	233,390.00	2,033.6%
Noncapitalized Equipment		4400	0.00	96,546.00	New
TOTAL, BOOKS AND SUPPLIES			10,939.00	329,936.00	2,916.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	(174,802.00)	351,609.00	-301.1%
Travel and Conferences		5200	540.00	13,805.00	2,456.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,264.00	17,420.00	433.7%
Professional/Consulting Services and Operating Expenditures		5800	23,938.00	70,813.00	195.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(147,060.00)	453,647.00	-408.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			727,421.00	1,883,477.00	158.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,924.00	325,158.00	1,532.0%
3) Other State Revenue		8300-8599	1,393,461.00	1,362,451.00	-2.2%
4) Other Local Revenue		8600-8799	26,258.00	0.00	-100.0%
5) TOTAL, REVENUES			1,439,643.00	1,687,609.00	17.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		381,655.00	1,389,923.00	264.2%
2) Instruction - Related Services	2000-2999		303,892.00	452,255.00	48.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,874.00	41,299.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			727,421.00	1,883,477.00	158.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			712,222.00	(195,868.00)	-127.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			712,222.00	(195,868.00)	-127.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,590,416.43	3,302,638.43	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,590,416.43	3,302,638.43	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590,416.43	3,302,638.43	27.5%
2) Ending Balance, June 30 (E + F1e)			3,302,638.43	3,106,770.43	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,607,870.54	2,415,739.54	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	694,767.89	691,030.89	-0.5%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3555	Carl D. Perkins Career and Technical Education: Adult, Section 132	10,996.00	0.00
3905	Adult Education: Adult Basic Education & ELA	3,564.00	3,564.00
3913	Adult Education: Adult Secondary Education	2,333.00	2,333.00
6371	CalWORKs for ROCP or Adult Education	105,742.00	132,178.00
6391	Adult Education Program	1,865,516.50	1,873,572.50
9010	Other Restricted Local	619,719.04	404,092.04
Total, Restricted Balance		2,607,870.54	2,415,739.54

# **Child Development Fund 12.0**

This fund is used to account separately for federal, state, and local revenues to operate child development programs. Moneys may be used only for expenditures for the operation of child development programs.

**Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget**

**Child Development Fund (12)**

**Changes to Revenue**

Increase/(Decrease) in State Revenue due to COVID-19 impact in funding reduction	\$ 849
Increase/Decrease in revenue due to increase/(decrease in Other Local Revenue Funding	\$ -
<b>Total Increase/Decrease in Revenue</b>	<b>\$ 849</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(decrease) in extra duties, and reduction in vacant position. Step and column increase.	\$ 90,633
Increase/(Decrease) in Classified Salaries, primarily due to increases/(reductions) in extra duties and overtime. Step and column increase.	197,647
Increase in Employee Benefits primarily due to increase in extra duties, overtime and increase in STRS and PERS rates	50,298
Increase/(Decrease) in All Other Expenditures, primarily a reflections of Child Development need assessment	(453,369)
<b>Total Increase in Expenditures</b>	<b>\$ (114,791)</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ -
<b>Total Increase/(Decrease) in Other Financing Sources/Uses</b>	<b>\$ -</b>

<b>NET CHANGE IN CHILD DEVELOPMENT FUND BALANCE</b>	<b>\$ 115,640</b>
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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,312,811.00	3,752,937.00	-13.0%
4) Other Local Revenue		8600-8799	1,609.00	0.00	-100.0%
5) TOTAL, REVENUES			4,538,220.00	3,752,937.00	-17.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	928,054.00	928,399.00	0.0%
2) Classified Salaries		2000-2999	557,743.00	724,948.00	30.0%
3) Employee Benefits		3000-3999	677,841.00	868,908.00	28.2%
4) Books and Supplies		4000-4999	96,501.00	756,320.00	683.7%
5) Services and Other Operating Expenditures		5000-5999	494,549.00	703,741.00	42.3%
6) Capital Outlay		6000-6999	0.00	1,151,444.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	110,489.00	250,000.00	126.3%
9) TOTAL, EXPENDITURES			2,865,177.00	5,383,760.00	87.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,673,043.00	(1,630,823.00)	-197.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,673,043.00	(1,630,823.00)	-197.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,973.74	2,640,016.74	173.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,973.74	2,640,016.74	173.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,973.74	2,640,016.74	173.0%
2) Ending Balance, June 30 (E + F1e)			2,640,016.74	1,009,193.74	-61.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,571,775.56	1,969,948.32	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	68,241.18	(960,754.58)	-1,507.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	223,800.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			223,800.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,312,811.00	3,695,496.00	-14.3%
All Other State Revenue	All Other	8590	0.00	57,441.00	New
TOTAL, OTHER STATE REVENUE			4,312,811.00	3,752,937.00	-13.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,609.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,609.00	0.00	-100.0%
TOTAL, REVENUES			4,538,220.00	3,752,937.00	-17.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	734,200.00	788,317.00	7.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	193,854.00	140,082.00	-27.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>928,054.00</b>	<b>928,399.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	459,157.00	589,534.00	28.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,586.00	135,414.00	37.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>557,743.00</b>	<b>724,948.00</b>	<b>30.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	104,279.00	175,408.00	68.2%
PERS		3201-3202	148,540.00	219,536.00	47.8%
OASDI/Medicare/Alternative		3301-3302	73,665.00	83,259.00	13.0%
Health and Welfare Benefits		3401-3402	171,574.00	184,818.00	7.7%
Unemployment Insurance		3501-3502	7,337.00	20,229.00	175.7%
Workers' Compensation		3601-3602	74,290.00	82,228.00	10.7%
OPEB, Allocated		3701-3702	11,628.00	11,724.00	0.8%
OPEB, Active Employees		3751-3752	71,993.00	66,556.00	-7.6%
Other Employee Benefits		3901-3902	14,535.00	25,150.00	73.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>677,841.00</b>	<b>868,908.00</b>	<b>28.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,753.00	663,074.00	878.7%
Noncapitalized Equipment		4400	28,748.00	93,246.00	224.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>96,501.00</b>	<b>756,320.00</b>	<b>683.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,005.00	1,500.00	49.3%
Dues and Memberships		5300	5,619.00	11,598.00	106.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,833.00	20,761.00	165.0%
Professional/Consulting Services and Operating Expenditures		5800	480,092.00	669,882.00	39.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>494,549.00</b>	<b>703,741.00</b>	<b>42.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	13,560.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	903,947.00	New
Equipment		6400	0.00	233,937.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,151,444.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	110,489.00	250,000.00	126.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,489.00	250,000.00	126.3%
TOTAL, EXPENDITURES			2,865,177.00	5,383,760.00	87.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,312,811.00	3,752,937.00	-13.0%
4) Other Local Revenue		8600-8799	1,609.00	0.00	-100.0%
5) TOTAL, REVENUES			4,538,220.00	3,752,937.00	-17.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,867,113.00	3,225,364.00	72.7%
2) Instruction - Related Services	2000-2999		391,393.00	(209,111.00)	-153.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		110,489.00	250,000.00	126.3%
8) Plant Services	8000-8999		496,182.00	2,117,507.00	326.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,865,177.00	5,383,760.00	87.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,673,043.00	(1,630,823.00)	-197.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,673,043.00	(1,630,823.00)	-197.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	966,973.74	2,640,016.74	173.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,973.74	2,640,016.74	173.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,973.74	2,640,016.74	173.0%
2) Ending Balance, June 30 (E + F1e)			2,640,016.74	1,009,193.74	-61.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,571,775.56	1,969,948.32	-23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	68,241.18	(960,754.58)	-1,507.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	160,786.25	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	223,800.00	223,800.00
6105	Child Development: California State Preschool Program	1,441,901.99	0.00
6130	Child Development: Center-Based Reserve Account	554,079.89	551,014.89
9010	Other Restricted Local	191,207.43	1,195,133.43
Total, Restricted Balance		2,571,775.56	1,969,948.32

# **Cafeteria Fund**

## **13.0**

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of District's food service program.

**Compton Unified School District  
 2022-23 Adopted Budget  
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**Child Development Fund (12)**

**Changes to Revenue**

Increase/(Decrease) in State Revenue due to COVID-19 impact in funding reduction	\$ 849
Increase/Decrease in revenue due to increase/(decrease in Other Local Revenue Funding	\$ -
<b>Total Increase/Decrease in Revenue</b>	<b>\$ 849</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(decrease) in extra duties, and reduction in vacant position. Step and column increase.	\$ 90,633
Increase/(Decrease) in Classified Salaries, primarily due to increases/(reductions) in extra duties and overtime. Step and column increase.	197,647
Increase in Employee Benefits primarily due to increase in extra duties, overtime and increase in STRS and PERS rates	50,298
Increase/(Decrease) in All Other Expenditures, primarily a reflections of Child Development need assessment	(453,369)
<b>Total Increase in Expenditures</b>	<b>\$ (114,791)</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ -
<b>Total Increase/(Decrease) in Other Financing Sources/Uses</b>	<b>\$ -</b>

<b>NET CHANGE IN CHILD DEVELOPMENT FUND BALANCE</b>	<b>\$ 115,640</b>
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**Compton Unified School District  
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**Cafeteria Fund (13)**

**Changes to Revenue**

Increase/(Decrease) in Federal Funding	\$ (192,249)
Increase/(Decrease) in State funding	(464,687)
Increase/(Decrease) in Local Source funding	(50,010)
<b>Total Increase/Decrease in Revenue</b>	<b>\$ (706,946)</b>

**Changes to Expenditures**

Increase/(Decrease) in Classified Salaries, primarily due to increase in extra duties and overtime, and step increase	(45,572)
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Increase/(Decrease) in Employee Benefits, primarily due to increase in extra duties, overtime and coverage of prior year time reported in current period, cash in lieu for those opting out of district provided H&W and increase in PERS rates	4,226
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Increase/(Decrease) in All Other Expenditures, primarily a reflection of Cafeteria Special Revenue Fund need assessment	(3,585)
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<b>Total Increase in Expenditures</b>	<b>\$ (44,931)</b>
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**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	667,827
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<b>Total Increase/(Decrease) in Other Financing Sources/Uses</b>	<b>\$ 667,827</b>
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<b>NET CHANGE IN CAFETERIA FUND BALANCE</b>	<b>\$ 5,812</b>
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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,163,388.00	16,163,388.00	0.0%
3) Other State Revenue		8300-8599	694,985.00	86,380.00	-87.6%
4) Other Local Revenue		8600-8799	121,831.00	38,000.00	-68.8%
5) TOTAL, REVENUES			16,980,204.00	16,287,768.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,925,213.00	4,815,973.00	22.7%
3) Employee Benefits		3000-3999	2,066,794.00	2,791,054.00	35.0%
4) Books and Supplies		4000-4999	1,642,155.00	7,767,480.00	373.0%
5) Services and Other Operating Expenditures		5000-5999	382,576.00	459,400.00	20.1%
6) Capital Outlay		6000-6999	136,163.00	129,999.00	-4.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	431,669.00	431,669.00	0.0%
9) TOTAL, EXPENDITURES			8,584,570.00	16,395,575.00	91.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,395,634.00	(107,807.00)	-101.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,395,634.00	(107,807.00)	-101.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,528.81	9,022,162.81	1,340.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,528.81	9,022,162.81	1,340.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,528.81	9,022,162.81	1,340.0%
2) Ending Balance, June 30 (E + F1e)			9,022,162.81	8,914,355.81	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,830,022.79	8,916,402.79	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	192,140.02	(2,046.98)	-101.1%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	16,163,388.00	16,163,388.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,163,388.00	16,163,388.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	694,985.00	86,380.00	-87.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			694,985.00	86,380.00	-87.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,141.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,690.00	38,000.00	-65.4%
TOTAL, OTHER LOCAL REVENUE			121,831.00	38,000.00	-68.8%
TOTAL, REVENUES			16,980,204.00	16,287,768.00	-4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,276,264.00	2,713,588.00	19.2%
Classified Supervisors' and Administrators' Salaries		2300	1,442,773.00	1,878,885.00	30.2%
Clerical, Technical and Office Salaries		2400	203,402.00	217,770.00	7.1%
Other Classified Salaries		2900	2,774.00	5,730.00	106.6%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,925,213.00	4,815,973.00	22.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	6,816.00	New
PERS		3201-3202	819,742.00	1,028,575.00	25.5%
OASDI/Medicare/Alternative		3301-3302	294,981.00	388,905.00	31.8%
Health and Welfare Benefits		3401-3402	401,451.00	710,940.00	77.1%
Unemployment Insurance		3501-3502	19,168.00	44,878.00	134.1%
Workers' Compensation		3601-3602	196,262.00	256,713.00	30.8%
OPEB, Allocated		3701-3702	33,729.00	40,784.00	20.9%
OPEB, Active Employees		3751-3752	262,293.00	298,443.00	13.8%
Other Employee Benefits		3901-3902	39,168.00	15,000.00	-61.7%
TOTAL, EMPLOYEE BENEFITS			2,066,794.00	2,791,054.00	35.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,829.00	28,800.00	143.5%
Noncapitalized Equipment		4400	15,745.00	65,374.00	315.2%
Food		4700	1,614,581.00	7,673,306.00	375.3%
TOTAL, BOOKS AND SUPPLIES			1,642,155.00	7,767,480.00	373.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,739.00	2,595.00	49.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,180.00	222,661.00	15.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,201.00	105,530.00	54.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,789.00	5,250.00	38.6%
Professional/Consulting Services and Operating Expenditures		5800	114,243.00	121,514.00	6.4%
Communications		5900	1,424.00	1,850.00	29.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,576.00	459,400.00	20.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	136,163.00	129,999.00	-4.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			136,163.00	129,999.00	-4.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	431,669.00	431,669.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,669.00	431,669.00	0.0%
TOTAL, EXPENDITURES			8,584,570.00	16,395,575.00	91.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,163,388.00	16,163,388.00	0.0%
3) Other State Revenue		8300-8599	694,985.00	86,380.00	-87.6%
4) Other Local Revenue		8600-8799	121,831.00	38,000.00	-68.8%
5) TOTAL, REVENUES			16,980,204.00	16,287,768.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,959,721.00	15,741,245.00	97.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		431,669.00	431,669.00	0.0%
8) Plant Services	8000-8999		193,180.00	222,661.00	15.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,584,570.00	16,395,575.00	91.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,395,634.00	(107,807.00)	-101.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,395,634.00	(107,807.00)	-101.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,528.81	9,022,162.81	1,340.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,528.81	9,022,162.81	1,340.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,528.81	9,022,162.81	1,340.0%
2) Ending Balance, June 30 (E + F1e)			9,022,162.81	8,914,355.81	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,830,022.79	8,916,402.79	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	192,140.02	(2,046.98)	-101.1%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,042,295.01	8,042,295.01
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	731,207.03	731,207.03
5380	Child Nutrition: School Breakfast Startup	10,698.00	97,078.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	45,822.75	45,822.75
Total, Restricted Balance		8,830,022.79	8,916,402.79

# **Deferred Maintenance Fund 14.0**

This fund is used to account separately for state apportionments and District contributions for deferred maintenance purposes. Moneys in this fund may be expended for major repairs or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems.

Compton Unified School District  
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**Deferred Maintenance Fund (14)**

**Changes to Revenue**

Increase/(Decrease) in Other Local Revenues	\$ -
Increase/(Decrease) in Other Local Revenues	-
	-
<b>Total Increase/Decrease in Revenue</b>	<b>\$ -</b>

**Changes to Expenditures**

Increase/(Decrease) in All Other Expenditures, primarily a reflection of Deferred Maintenance Fund need assessment	3,278,104
<b>Total Increase in Expenditures</b>	<b>\$ 3,278,104</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ 37,772
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ 37,772</b>

<b>NET CHANGE IN DEFERRED MAINTENANCE FUND BALANCE</b>	<b>\$ (3,240,332)</b>
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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	396,850.00	0.00	-100.0%
5) TOTAL, REVENUES			396,850.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	110,174.00	New
5) Services and Other Operating Expenditures		5000-5999	24,235.00	171,747.00	608.7%
6) Capital Outlay		6000-6999	834,296.00	3,554,564.00	326.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			858,531.00	3,836,485.00	346.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(461,681.00)	(3,836,485.00)	731.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,814,954.00	3,814,954.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,814,954.00	3,814,954.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,353,273.00	(21,531.00)	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,313,142.56	7,666,415.56	77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,313,142.56	7,666,415.56	77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,313,142.56	7,666,415.56	77.7%
2) Ending Balance, June 30 (E + F1e)			7,666,415.56	7,644,884.56	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,666,415.56	7,644,884.56	-0.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,850.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	382,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			396,850.00	0.00	-100.0%
TOTAL, REVENUES			396,850.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	100,095.00	New
Noncapitalized Equipment		4400	0.00	10,079.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	110,174.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,640.00	127,653.00	1,377.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,595.00	44,094.00	182.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,235.00	171,747.00	608.7%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	834,296.00	3,554,564.00	326.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			834,296.00	3,554,564.00	326.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			858,531.00	3,836,485.00	346.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,814,954.00	3,814,954.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,814,954.00	3,814,954.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,814,954.00	3,814,954.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	396,850.00	0.00	-100.0%
5) TOTAL, REVENUES			396,850.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		858,531.00	3,836,485.00	346.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			858,531.00	3,836,485.00	346.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(461,681.00)	(3,836,485.00)	731.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,814,954.00	3,814,954.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,814,954.00	3,814,954.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,353,273.00	(21,531.00)	-100.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,313,142.56	7,666,415.56	77.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,313,142.56	7,666,415.56	77.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,313,142.56	7,666,415.56	77.7%
2) Ending Balance, June 30 (E + F1e)			7,666,415.56	7,644,884.56	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,666,415.56	7,644,884.56	-0.3%

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

# **Building Fund 21.0**

This fund is used to account separately for proceeds from the sale of bonds. Moneys in this fund may be expended for capital outlay and repayment of State School Building Aid out of the proceeds from the sale of bonds.

**Compton Unified School District**  
**2022-23 Adopted Budget**  
**Explanations of Changes**  
**Estimated Actuals vs 2022-23 Adopted Budget**

**Building Fund (21)**

**Changes to Revenue**

Increase in revenue due to Bond proceeds	\$ -
	-
<b>Total Increase/Decrease in Revenue</b>	<b>\$ -</b>

**Changes to Expenditures**

Increase/(Decrease) in All Other Expenditures, primarily a reflections of Building Fund need assessment	\$ 17,976,145
<b>Total Increase in Expenditures</b>	<b>\$ 17,976,145</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ (3,174,958)
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ (3,174,958)</b>

<b>NET CHANGE IN BUILDING FUND BALANCE</b>	<b>\$ (21,151,103)</b>
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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	892,827.00	200,000.00	-77.6%
5) TOTAL, REVENUES			892,827.00	200,000.00	-77.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,004,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,816,122.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,820,622.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,927,795.00)	200,000.00	-105.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,927,795.00)	200,000.00	-105.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,596,884.71	230,669,089.71	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,596,884.71	230,669,089.71	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,596,884.71	230,669,089.71	-1.7%
2) Ending Balance, June 30 (E + F1e)			230,669,089.71	230,869,089.71	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	230,669,089.71	230,869,089.71	0.1%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,564.00	0.00	-100.0%
Interest		8660	889,263.00	200,000.00	-77.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			892,827.00	200,000.00	-77.6%
TOTAL, REVENUES			892,827.00	200,000.00	-77.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,030.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,958,470.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,004,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	739,672.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,008,200.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	68,250.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,816,122.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,820,622.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	892,827.00	200,000.00	-77.6%
5) TOTAL, REVENUES			892,827.00	200,000.00	-77.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,820,622.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,820,622.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,927,795.00)	200,000.00	-105.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,927,795.00)	200,000.00	-105.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,596,884.71	230,669,089.71	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,596,884.71	230,669,089.71	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,596,884.71	230,669,089.71	-1.7%
2) Ending Balance, June 30 (E + F1e)			230,669,089.71	230,869,089.71	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	230,669,089.71	230,869,089.71	0.1%

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

# **Capital Facilities**

## **Fund 25.0**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Capital Facilities Fund (25)**

**Changes to Revenue**

Increase/(Decrease in Other Local Revenue

\$ -  
-  
-

**Total Increase/Decrease in Revenue**

**\$ -**

**Changes to Expenditures**

Increase/(Decrease) in All Other Expenditures, primarily a reflections of Building Fund need assessment

12,798

**Total Increase in Expenditures**

**\$ 12,798**

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others

\$ -

**Total Increase/Decrease in Other Financing Sources/Uses**

\$ -

**NET CHANGE IN CAPITAL FACILITIES FUND BALANCE**

**\$ (12,798)**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	841,869.00	154,686.00	-81.6%
5) TOTAL, REVENUES			841,869.00	154,686.00	-81.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,242.00	60,000.00	248.0%
5) Services and Other Operating Expenditures		5000-5999	536,351.00	671,318.00	25.2%
6) Capital Outlay		6000-6999	454,857.00	456,183.00	0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,008,450.00	1,187,501.00	17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(166,581.00)	(1,032,815.00)	520.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(166,581.00)	(1,032,815.00)	520.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,704,085.82	2,537,504.82	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,704,085.82	2,537,504.82	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,704,085.82	2,537,504.82	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,537,504.82	1,504,689.82	-40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,537,504.82	1,504,689.82	-40.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,974.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	831,895.00	154,686.00	-81.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			841,869.00	154,686.00	-81.6%
TOTAL, REVENUES			841,869.00	154,686.00	-81.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,799.00	10,000.00	108.4%
Noncapitalized Equipment		4400	12,443.00	50,000.00	301.8%
TOTAL, BOOKS AND SUPPLIES			17,242.00	60,000.00	248.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	343,903.00	393,923.00	14.5%
Communications		5900	192,448.00	272,395.00	41.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			536,351.00	671,318.00	25.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	454,857.00	456,183.00	0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			454,857.00	456,183.00	0.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,008,450.00	1,187,501.00	17.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	841,869.00	154,686.00	-81.6%
5) TOTAL, REVENUES			841,869.00	154,686.00	-81.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,620.00	65,000.00	268.9%
8) Plant Services	8000-8999		990,830.00	1,122,501.00	13.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,008,450.00	1,187,501.00	17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(166,581.00)	(1,032,815.00)	520.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(166,581.00)	(1,032,815.00)	520.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,704,085.82	2,537,504.82	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,704,085.82	2,537,504.82	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,704,085.82	2,537,504.82	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,537,504.82	1,504,689.82	-40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,537,504.82	1,504,689.82	-40.7%

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

# **State School Building Lease Fund 30.0**

This fund is for the purpose of reconstructing, remodeling or replacing existing school buildings that are educationally inadequate or that do not meet present-day structural safety requirement, and acquiring new school sites and buildings for the purpose of making them available to students of the public school system.

2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**State School Building Lease Purchase Fund (30)**

**Changes to Revenue**

\$ -  
 -  
 -

*No activities*

**Total Increase/Decrease in Revenue**

**\$ -**

**Changes to Expenditures**

*No activities*

**Total Increase in Expenditures**

**\$ -**

**Changes to Other Financing Sources/Uses**

*No activities*

\$ -

**Total Increase/Decrease in  
 Other Financing Sources/Uses**

\$ -

**NET CHANGE IN STATE SCHOOL BUILDING LEASE-PURCHASE  
 FUND BALANCE**

\$ -

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132.00	0.00	-100.0%
5) TOTAL, REVENUES			132.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			132.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,648.02	34,780.02	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,648.02	34,780.02	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,648.02	34,780.02	0.4%
2) Ending Balance, June 30 (E + F1e)			34,780.02	34,780.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	34,780.02	34,780.02	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	132.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			132.00	0.00	-100.0%
TOTAL, REVENUES			132.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	132.00	0.00	-100.0%
5) TOTAL, REVENUES			132.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			132.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			132.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,648.02	34,780.02	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,648.02	34,780.02	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,648.02	34,780.02	0.4%
2) Ending Balance, June 30 (E + F1e)			34,780.02	34,780.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	34,780.02	34,780.02	0.0%

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

# **County School Facilities Fund 35.0**

This fund is used to record transactions related to new school facility construction, modernization project, and facility hardship grants. Typical expenditures in this fund are payments for the cost of sites, site improvements, buildings, building improvements, furniture and fixtures capitalized as part of the construction project.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-22 Adopted Budget

**County School Facilities Fund (35)**

**Changes to Revenue**

*No activities*

\$ -  
 -  
 -

**Total Increase/Decrease in Revenue**

**\$ -**

**Changes to Expenditures**

*No activities*

**Total Increase in Expenditures**

**\$ -**

**Changes to Other Financing Sources/Uses**

*No activities*

\$ -

**Total Increase/Decrease in  
 Other Financing Sources/Uses**

**\$ -**

**NET CHANGE IN COUNTY  
 SCHOOL FACILITIES FUND BALANCE**

**\$ -**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	714.00	0.00	-100.0%
5) TOTAL, REVENUES			714.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			714.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			714.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,531.04	187,245.04	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,531.04	187,245.04	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,531.04	187,245.04	0.4%
2) Ending Balance, June 30 (E + F1e)			187,245.04	187,245.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	34,275.71	34,275.71	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	714.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			714.00	0.00	-100.0%
TOTAL, REVENUES			714.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	714.00	0.00	-100.0%
5) TOTAL, REVENUES			714.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			714.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			714.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	186,531.04	187,245.04	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,531.04	187,245.04	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,531.04	187,245.04	0.4%
2) Ending Balance, June 30 (E + F1e)			187,245.04	187,245.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	34,275.71	34,275.71	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	143,712.00	143,712.00
9010	Other Restricted Local	9,257.33	9,257.33
Total, Restricted Balance		152,969.33	152,969.33

# **Special Reserve Fund 40.0**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Special Reserve Fund (40)**

**Changes to Revenue**

Increase/(Decrease) in revenue due to increases/(reductions) in State Funding	\$ -
Increase/(Decrease) in revenue due to increases/(reductions) in Local Funding	\$ -
<b>Total Increase/Decrease in Revenue</b>	<b>\$ -</b>

**Changes to Expenditures**

Increase/(Decrease) in All Other Expenditures, primarily a reflections of Special Reserve Fund for Capital Outlay Projects need assessment for the district	(3,639)
<b>Total Increase in Expenditures</b>	<b>\$ (3,639)</b>

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others	\$ -
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ -</b>

**NET CHANGE IN SPECIAL RESERVE FUND BALANCE**

**\$ 3,639**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,101,191.00	600,000.00	-45.5%
5) TOTAL, REVENUES			1,101,191.00	600,000.00	-45.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,242.00	36,789.00	65.4%
6) Capital Outlay		6000-6999	115,910.00	190,121.00	64.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,152.00	226,910.00	64.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			963,039.00	373,090.00	-61.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	600,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(600,000.00)	(600,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			363,039.00	(226,910.00)	-162.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,114.00	1,259,153.00	40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,114.00	1,259,153.00	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,114.00	1,259,153.00	40.5%
2) Ending Balance, June 30 (E + F1e)			1,259,153.00	1,032,243.00	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	256,253.15	239,480.15	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,002,899.85	792,762.85	-21.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,101,191.00	600,000.00	-45.5%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,101,191.00	600,000.00	-45.5%
TOTAL, REVENUES			1,101,191.00	600,000.00	-45.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,242.00	36,789.00	65.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,242.00	36,789.00	65.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	115,910.00	190,121.00	64.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,910.00	190,121.00	64.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,152.00	226,910.00	64.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	600,000.00	0.0%
<b>OTHER SOURCES/USES</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(600,000.00)	(600,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,101,191.00	600,000.00	-45.5%
5) TOTAL, REVENUES			1,101,191.00	600,000.00	-45.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		138,152.00	226,910.00	64.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			138,152.00	226,910.00	64.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			963,039.00	373,090.00	-61.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	600,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(600,000.00)	(600,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			363,039.00	(226,910.00)	-162.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	896,114.00	1,259,153.00	40.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			896,114.00	1,259,153.00	40.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			896,114.00	1,259,153.00	40.5%
2) Ending Balance, June 30 (E + F1e)			1,259,153.00	1,032,243.00	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	256,253.15	239,480.15	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,002,899.85	792,762.85	-21.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	143,530.41	126,757.41
9010	Other Restricted Local	112,722.74	112,722.74
Total, Restricted Balance		256,253.15	239,480.15

# **Bond Interest and Redemption Fund 51.0**

The Bond Interest and Redemption fund finances the cost of capital improvements through issuance of general obligation bonds, which are paid off in annual installments within the useful life of each facility to be constructed. This fund is administered by the Los Angeles County Office of Education.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Bond Interest and Redemption Fund (51)**

**Changes to Revenue**

*No changes in revenue*

\$ -  
 -  
 -

**Total Increase/Decrease in Revenue**

**\$ -**

**Changes to Expenditures**

*No changes in expenditure*

**Total Increase in Expenditures**

**\$ -**

**Changes to Other Financing Sources/Uses** *No changes*

\$ -

**Total Increase/Decrease in  
 Other Financing Sources/Uses**

**\$ -**

**NET CHANGE IN BOND INTEREST AND REDEMPTION FUND  
 BALANCE**

**\$ -**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,774,632.00	7,774,632.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,774,632.00	7,774,632.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,774,632.00	7,774,632.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,774,632.00	7,774,632.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,774,632.00	7,774,632.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,774,632.00	7,774,632.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,774,632.00	7,774,632.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,774,632.00	7,774,632.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,774,632.00	7,774,632.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,774,632.00	7,774,632.00	0.0%

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

# **Tax Override**

## **Fund 53.0**

This fund is used for the repayment of voted indebtedness to be financed from ad valorem tax levies. Examples are: a public school building loan repayment, payment to original district for acquisition of property, and lease-purchase payments.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Tax Override Fund (53)**

**Changes to Revenue**

*No activities*

\$ -  
 -  
 -

**Total Increase/Decrease in Revenue**

**\$ -**

**Changes to Expenditures**

*No activities*

**Total Increase in Expenditures**

**\$ -**

**Changes to Other Financing Sources/Uses**

*No activities*

\$ -

**Total Increase/Decrease in  
 Other Financing Sources/Uses**

**\$ -**

**NET CHANGE IN  
 TAX OVERRIDE FUND BALANCE**

**\$ -**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,008.00	0.00	-100.0%
5) TOTAL, REVENUES			3,008.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,008.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,008.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,592.37	792,600.37	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,592.37	792,600.37	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,592.37	792,600.37	0.4%
2) Ending Balance, June 30 (E + F1e)			792,600.37	792,600.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	792,600.37	792,600.37	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,008.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,008.00	0.00	-100.0%
TOTAL, REVENUES			3,008.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,008.00	0.00	-100.0%
5) TOTAL, REVENUES			3,008.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,008.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			3,008.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789,592.37	792,600.37	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789,592.37	792,600.37	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789,592.37	792,600.37	0.4%
2) Ending Balance, June 30 (E + F1e)			792,600.37	792,600.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	792,600.37	792,600.37	0.0%



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

# **Self-Insurance**

## **Fund 67.0**

This fund is used to record transactions regarding the District's Workers' Compensation Program.

Compton Unified School District  
 2022-22 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Self-Insurance Fund (67)**

**Changes to Revenue**

Increase/(Decrease in Other Local Revenue

\$ 925,838

**Total Increase/Decrease in Revenue**

**\$ 925,838**

**Changes to Expenditures**

Increase/(Decrease) in Classified Salaries, primarily due to increase in extra duties and overtime, coverage of prior year time reported in current period and step increase

(12,556)

Increase/(Decrease) in Employee Benefits, primarily due to increase in extra duties, overtime and coverage of prior year time reported in current period, cash in lieu for those opting out of district provided H&W and increase in STRS/PERS rates

(140)

Increase/(Decrease) in All Other Expenditures, primarily a reflection of Self Insurance need assessment for the district

\$ 66,167

**Total Increase in Expenditures**

**\$ 53,471**

**Changes to Other Financing Sources/Uses**

Transfer in/Transfer out/others

\$ -

**Total Increase/Decrease in Other Financing Sources/Uses**

\$ -

**NET CHANGE IN SELF INSURANCE FUND NET POSITION**

**\$ 872,367**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,542,892.00	12,553,799.00	0.1%
5) TOTAL, REVENUES			12,542,892.00	12,553,799.00	0.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,828.00	128,486.00	26.2%
3) Employee Benefits		3000-3999	49,796.00	62,073.00	24.7%
4) Books and Supplies		4000-4999	16,109.00	66,093.00	310.3%
5) Services and Other Operating Expenses		5000-5999	11,079,950.00	12,528,152.00	13.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,247,683.00	12,784,804.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,295,209.00	(231,005.00)	-117.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,295,209.00	(231,005.00)	-117.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,865,288.01	4,160,497.01	45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,865,288.01	4,160,497.01	45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,865,288.01	4,160,497.01	45.2%
2) Ending Net Position, June 30 (E + F1e)			4,160,497.01	3,929,492.01	-5.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,160,497.01	3,929,492.01	-5.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,771.00	19,678.00	124.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	12,534,121.00	12,534,121.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,542,892.00	12,553,799.00	0.1%
TOTAL, REVENUES			12,542,892.00	12,553,799.00	0.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	66,854.00	74,027.00	10.7%
Clerical, Technical and Office Salaries		2400	34,974.00	54,459.00	55.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>101,828.00</b>	<b>128,486.00</b>	<b>26.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,201.00	29,435.00	26.9%
OASDI/Medicare/Alternative		3301-3302	7,434.00	9,823.00	32.1%
Health and Welfare Benefits		3401-3402	9,916.00	10,375.00	4.6%
Unemployment Insurance		3501-3502	461.00	1,581.00	243.0%
Workers' Compensation		3601-3602	5,091.00	6,424.00	26.2%
OPEB, Allocated		3701-3702	1,018.00	1,285.00	26.2%
OPEB, Active Employees		3751-3752	2,165.00	3,150.00	45.5%
Other Employee Benefits		3901-3902	510.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,796.00</b>	<b>62,073.00</b>	<b>24.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,109.00	65,351.00	305.7%
Noncapitalized Equipment		4400	0.00	742.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,109.00</b>	<b>66,093.00</b>	<b>310.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,784.00	New
Dues and Memberships		5300	0.00	894.00	New
Insurance		5400-5450	351,786.00	388,629.00	10.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	10,728,164.00	12,135,845.00	13.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,079,950.00</b>	<b>12,528,152.00</b>	<b>13.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>11,247,683.00</b>	<b>12,784,804.00</b>	<b>13.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,542,892.00	12,553,799.00	0.1%
5) TOTAL, REVENUES			12,542,892.00	12,553,799.00	0.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,247,683.00	12,784,804.00	13.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,247,683.00	12,784,804.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,295,209.00	(231,005.00)	-117.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,295,209.00	(231,005.00)	-117.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,865,288.01	4,160,497.01	45.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,865,288.01	4,160,497.01	45.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,865,288.01	4,160,497.01	45.2%
2) Ending Net Position, June 30 (E + F1e)			4,160,497.01	3,929,492.01	-5.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,160,497.01	3,929,492.01	-5.6%



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

# **Foundation Trust Fund 73.0**

This fund is used to account separately for gifts or donations awarded to students for academic achievement.

Compton Unified School District  
 2022-23 Adopted Budget  
 Explanation of Changes  
 Estimated Actuals vs 2022-23 Adopted Budget

**Foundation Private-Purpose Trust Fund (73)**

**Changes to Revenue**

*No activities*

\$ -  
-  
-

**Total Increase/Decrease in Revenue**

\$ -

**Changes to Expenditures**

*No activities*

-  
\$ -

**Total Increase in Expenditures**

**Changes to Other Financing Sources/Uses**

*No activities*

\$ -

**Total Increase/Decrease in  
Other Financing Sources/Uses**

\$ -

**NET CHANGE IN  
FOUNDATION PRIVATE - PURPOSE TRUST FUND  
BALANCE**

\$ -

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	346.00	0.00	-100.0%
5) TOTAL, REVENUES			346.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			346.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			346.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	90,838.02	91,184.02	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,838.02	91,184.02	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			90,838.02	91,184.02	0.4%
2) Ending Net Position, June 30 (E + F1e)			91,184.02	91,184.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	91,184.02	91,184.02	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	346.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			346.00	0.00	-100.0%
TOTAL, REVENUES			346.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	346.00	0.00	-100.0%
5) TOTAL, REVENUES			346.00	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			346.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			346.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	90,838.02	91,184.02	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,838.02	91,184.02	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			90,838.02	91,184.02	0.4%
2) Ending Net Position, June 30 (E + F1e)			91,184.02	91,184.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	91,184.02	91,184.02	0.0%



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

# **Supplemental Forms**

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)	16,297.38	16,297.38	19,315.91	16,297.38	16,297.38	18,309.73
<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)						
<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>	16,297.38	16,297.38	19,315.91	16,297.38	16,297.38	18,309.73
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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)	16,297.38	16,297.38	19,315.91	16,297.38	16,297.38	18,309.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			199,824,219.00	199,361,927.24	189,356,457.61	181,607,816.43	167,033,727.94	162,868,200.10	187,989,183.41	179,242,513.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,820,197.00	9,820,197.00	29,924,819.00	17,857,121.00	17,837,783.00	29,924,819.00	17,837,783.00	15,781,127.00
Property Taxes	8020-8079		539,813.00	871,589.00	560,459.00	530,251.00	980,728.00	12,458,873.00	2,954,163.00	1,310,920.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(1,150,034.00)	0.00	(1,536,043.00)	0.00
Federal Revenue	8100-8299		12,887.00	5,884,714.00	5,005,005.00	4,036,260.00	400,086.00	6,173,822.00	10,543.00	91,745.00
Other State Revenue	8300-8599		379,942.00	2,006,795.00	3,000,081.00	2,063,173.00	5,089,604.00	9,521,407.00	1,511,091.00	1,227,973.00
Other Local Revenue	8600-8799		5,584.00	92,456.00	312,047.00	258,660.00	268,843.00	415,429.00	1,227,385.00	486,166.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			10,758,423.00	18,675,751.00	38,802,411.00	24,745,465.00	23,427,010.00	58,794,350.00	22,004,922.00	18,897,931.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		233,996.00	5,005,640.00	11,927,593.00	11,638,373.00	11,606,740.00	11,518,408.00	11,312,893.00	11,481,847.00
Classified Salaries	2000-2999		2,783,976.00	2,823,274.00	2,997,571.00	3,597,573.00	3,600,394.00	3,526,105.00	3,628,869.00	3,526,421.00
Employee Benefits	3000-3999		636,102.00	2,943,867.00	5,047,571.00	6,981,502.00	6,989,225.00	6,875,867.00	7,311,288.00	6,794,337.00
Books and Supplies	4000-4999		2,945,820.00	4,634,110.00	5,690,679.00	5,800,093.00	3,749,994.00	3,498,005.00	3,151,413.00	4,216,369.00
Services	5000-5999		8,859,030.00	12,196,423.00	15,866,780.00	6,828,787.00	7,597,958.00	7,525,980.00	7,551,679.00	6,818,906.00
Capital Outlay	6000-6599		889,008.00	1,114,177.00	3,075,480.00	1,409,463.00	1,309,250.00	562,621.00	395,066.00	256,529.00
Other Outgo	7000-7499		12,073.00	21,075.00	6,186.00	6,186.00	693,040.00	6,186.00	6,186.00	6,186.00
Interfund Transfers Out	7600-7629		953,738.50	0.00	0.00	953,738.50	0.00	0.00	953,738.50	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			17,313,743.50	28,738,566.00	44,611,860.00	37,215,715.50	35,546,601.00	33,513,172.00	34,311,132.50	33,100,595.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	150,000.00								
Accounts Receivable	9200-9299	25,930,439.00	486,375.09	352,365.76	(827,646.41)	94,313.86	9,882.27	126,595.12	5,141,744.93	(65,475.87)



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		26,080,439.00	486,375.09	352,365.76	(827,646.41)	94,313.86	9,882.27	126,595.12	5,141,744.93	(65,475.87)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	30,245,568.00	(5,606,653.65)	295,020.39	1,111,545.77	2,198,151.85	(7,944,180.89)	286,789.81	1,582,204.24	893,224.40
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		30,245,568.00	(5,606,653.65)	295,020.39	1,111,545.77	2,198,151.85	(7,944,180.89)	286,789.81	1,582,204.24	893,224.40
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,165,129.00)	6,093,028.74	57,345.37	(1,939,192.18)	(2,103,837.99)	7,954,063.16	(160,194.69)	3,559,540.69	(958,700.27)
E. NET INCREASE/DECREASE (B - C + D)			(462,291.76)	(10,005,469.63)	(7,748,641.18)	(14,574,088.49)	(4,165,527.84)	25,120,983.31	(8,746,669.81)	(15,161,364.27)
F. ENDING CASH (A + E)			199,361,927.24	189,356,457.61	181,607,816.43	167,033,727.94	162,868,200.10	187,989,183.41	179,242,513.60	164,081,149.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			164,081,149.33	160,884,762.18	155,397,896.85	150,808,916.47				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		29,924,819.00	17,837,783.00	16,780,851.00	16,780,851.00	0.00		230,128,150.00	230,128,150.00
Property Taxes	8020-8079		336,640.00	7,009,080.00	14,149,749.00	326,184.00			42,028,449.00	42,028,449.00
Miscellaneous Funds	8080-8099		(1,478,230.00)	0.00	(496,950.00)	0.00			(4,661,257.00)	(4,661,257.00)
Federal Revenue	8100-8299		0.00	1,139,688.00	392,049.00	571,871.00			23,718,670.00	23,718,671.00
Other State Revenue	8300-8599		3,032,014.00	3,728,257.00	1,815,981.00	302,989.00			33,679,307.00	33,679,306.00
Other Local Revenue	8600-8799		359,544.00	333,613.00	927,876.00	199,800.00			4,887,403.00	4,887,402.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	300,000.00			600,000.00	600,000.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS			32,174,787.00	30,048,421.00	33,569,556.00	18,481,695.00	0.00	0.00	330,380,722.00	330,380,721.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,660,119.00	11,656,592.00	11,307,003.00	11,667,207.00	0.00		121,016,411.00	121,016,412.00
Classified Salaries	2000-2999		3,629,661.00	3,737,286.00	3,538,645.00	3,558,190.00			40,947,965.00	40,947,965.00
Employee Benefits	3000-3999		7,741,998.00	6,926,957.00	6,824,779.00	6,668,330.00			71,741,823.00	71,741,825.00
Books and Supplies	4000-4999		3,880,608.00	3,777,029.00	4,814,917.00	1,924,895.00			48,083,932.00	48,083,931.00
Services	5000-5999		7,180,695.00	7,611,843.00	7,513,700.00	2,991,308.00			98,543,089.00	98,543,088.00
Capital Outlay	6000-6599		132,057.00	146,124.00	1,289,542.00	985,538.00			11,564,855.00	11,564,855.00
Other Outgo	7000-7499		6,186.00	6,186.00	2,293,899.00	6,186.00			3,069,575.00	3,069,575.00
Interfund Transfers Out	7600-7629		0.00	953,738.50	0.00	0.00			3,814,954.00	3,814,954.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS			34,231,324.00	34,815,755.50	37,582,485.00	27,801,654.00	0.00	0.00	398,782,604.00	398,782,605.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	150,000.00							0.00	
Accounts Receivable	9200-9299	25,930,439.00	1,306,942.56	61,426.48	241,574.58	920,616.88			7,848,715.25	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		26,080,439.00	1,306,942.56	61,426.48	241,574.58	920,616.88	0.00	0.00	7,848,715.25	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	30,245,568.00	2,446,792.71	780,957.31	817,625.96	953,694.00			(2,184,828.10)	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		30,245,568.00	2,446,792.71	780,957.31	817,625.96	953,694.00	0.00	0.00	(2,184,828.10)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(4,165,129.00)	(1,139,850.15)	(719,530.83)	(576,051.38)	(33,077.12)	0.00	0.00	10,033,543.35	
E. NET INCREASE/DECREASE (B - C + D)			(3,196,387.15)	(5,486,865.33)	(4,588,980.38)	(9,353,036.12)	0.00	0.00	(58,368,338.65)	(68,401,884.00)
F. ENDING CASH (A + E)			160,884,762.18	155,397,896.85	150,808,916.47	141,455,880.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									141,455,880.35	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:									
			July	August	September	October	November	December	January	February		
			JUNE									
A. BEGINNING CASH			141,455,880.35	142,909,554.33	135,668,599.75	130,624,723.89	117,109,927.01	113,912,879.24	138,613,466.87	130,556,300.96		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		9,164,059.36	9,164,059.36	27,925,388.62	16,663,995.31	16,645,949.39	27,925,388.62	16,645,949.39	18,787,966.10		
Property Taxes	8020-8079		526,967.34	850,848.23	547,122.04	517,632.88	957,390.11	12,162,395.42	2,883,864.26	1,279,724.69		
Miscellaneous Funds	8080-8099						(1,150,034.00)		(1,536,043.00)			
Federal Revenue	8100-8299		12,622.34	5,763,861.20	4,902,218.55	3,953,368.40	391,869.54	6,047,031.86	10,326.48	89,860.86		
Other State Revenue	8300-8599		378,236.61	1,997,787.42	2,986,615.01	2,053,912.36	5,066,759.10	9,478,669.76	1,504,308.40	1,222,461.19		
Other Local Revenue	8600-8799		5,678.72	94,024.37	317,340.38	263,047.75	273,403.49	422,476.09	1,248,205.63	494,413.03		
Interfund Transfers In	8910-8929							300,000.00				
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			10,087,564.37	17,870,580.58	36,678,684.60	23,451,956.70	22,185,337.63	56,335,961.75	20,756,611.16	21,874,425.87		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		234,880.63	5,024,563.97	11,972,685.61	11,682,372.20	11,650,619.61	11,561,953.67	11,355,661.72	11,525,254.45		
Classified Salaries	2000-2999		2,831,981.88	2,871,957.52	3,049,260.04	3,659,608.26	3,662,477.90	3,586,907.89	3,691,443.91	3,587,229.34		
Employee Benefits	3000-3999		658,095.34	3,045,651.71	5,222,091.64	7,222,888.65	7,230,878.67	7,113,601.30	7,564,077.05	7,029,252.38		
Books and Supplies	4000-4999		2,505,950.39	3,942,145.05	4,840,947.25	4,934,023.56	3,190,045.19	2,975,683.16	2,680,844.26	3,586,781.11		
Services	5000-5999		6,786,196.14	9,342,706.66	12,154,274.35	5,230,988.94	5,820,189.48	5,765,052.88	5,784,738.83	5,223,419.89		
Capital Outlay	6000-6599		733,084.96	918,761.58	2,536,071.81	1,162,257.40	1,079,620.75	463,942.95	325,775.41	211,536.40		
Other Outgo	7000-7499		12,208.79	21,312.04	6,255.58	6,255.58	700,834.96	6,255.58	6,255.58	6,255.58		
Interfund Transfers Out	7600-7629		962,739.00			962,739.00			962,739.00			
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			14,725,137.13	25,167,098.53	39,781,586.28	34,861,133.59	33,334,666.56	31,473,397.43	32,371,535.76	31,169,729.15		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	150,000.00										
Accounts Receivable	9200-9299	28,934,321.25	493,564.09	359,554.76	(820,457.41)	101,502.86	17,071.27	133,784.12	5,148,933.93	(58,286.87)		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		29,084,321.25	493,564.09	359,554.76	(820,457.41)	101,502.86	17,071.27	133,784.12	5,148,933.93	(58,286.87)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	34,751,456.00	(5,597,682.65)	303,991.39	1,120,516.77	2,207,122.85	(7,935,209.89)	295,760.81	1,591,175.24	902,195.40
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		34,751,456.00	(5,597,682.65)	303,991.39	1,120,516.77	2,207,122.85	(7,935,209.89)	295,760.81	1,591,175.24	902,195.40
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(5,667,134.75)	6,091,246.74	55,563.37	(1,940,974.18)	(2,105,619.99)	7,952,281.16	(161,976.69)	3,557,758.69	(960,482.27)
E. NET INCREASE/DECREASE (B - C + D)			1,453,673.98	(7,240,954.58)	(5,043,875.86)	(13,514,796.88)	(3,197,047.77)	24,700,587.63	(8,057,165.91)	(10,255,785.55)
F. ENDING CASH (A + E)			142,909,554.33	135,668,599.75	130,624,723.89	117,109,927.01	113,912,879.24	138,613,466.87	130,556,300.96	120,300,515.41
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			120,300,515.41	116,995,725.29	112,127,520.45	108,416,021.86				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		27,925,388.62	16,645,949.39	15,659,636.42	15,659,636.42			218,813,367.00	
Property Taxes	8020-8079		328,629.15	6,842,288.43	13,813,034.49	318,421.96			41,028,319.00	
Miscellaneous Funds	8080-8099		(1,478,230.00)		(496,950.00)				(4,661,257.00)	
Federal Revenue	8100-8299			1,116,282.53	383,997.59	560,126.64			23,231,565.99	
Other State Revenue	8300-8599		3,018,404.68	3,711,522.56	1,807,829.89	301,629.02			33,528,136.00	
Other Local Revenue	8600-8799		365,643.09	339,272.21	943,615.94	203,189.29			4,970,309.99	
Interfund Transfers In	8910-8929					300,000.00			600,000.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			30,159,835.54	28,655,315.12	32,111,164.33	17,343,003.33	0.00	0.00	317,510,440.98	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,704,200.41	11,700,660.08	11,349,749.45	11,711,315.21			121,473,917.01	
Classified Salaries	2000-2999		3,692,249.57	3,801,730.42	3,599,664.12	3,619,546.15			41,654,057.00	
Employee Benefits	3000-3999		8,009,678.93	7,166,457.74	7,060,746.92	6,898,888.67			74,222,309.00	
Books and Supplies	4000-4999		3,301,155.91	3,213,043.32	4,095,953.97	1,637,469.83			40,904,043.00	
Services	5000-5999		5,500,557.58	5,830,825.67	5,755,646.15	2,291,402.42			75,485,998.99	
Capital Outlay	6000-6599		108,895.53	120,495.32	1,063,369.33	812,684.57			9,536,496.01	
Other Outgo	7000-7499		6,255.58	6,255.58	2,319,699.60	6,255.58			3,104,100.03	
Interfund Transfers Out	7600-7629			962,739.00					3,850,956.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			32,322,993.51	32,802,207.13	35,244,829.54	26,977,562.43	0.00	0.00	370,231,877.04	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	150,000.00							0.00	
Accounts Receivable	9200-9299	28,934,321.25	1,314,131.56	68,615.48	248,763.58	927,805.88			7,934,983.25	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		29,084,321.25	1,314,131.56	68,615.48	248,763.58	927,805.88	0.00	0.00	7,934,983.25	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	34,751,456.00	2,455,763.71	789,928.31	826,596.96	962,665.00			(2,077,176.10)	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		34,751,456.00	2,455,763.71	789,928.31	826,596.96	962,665.00	0.00	0.00	(2,077,176.10)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(5,667,134.75)	(1,141,632.15)	(721,312.83)	(577,833.38)	(34,859.12)	0.00	0.00	10,012,159.35	
E. NET INCREASE/DECREASE (B - C + D)			(3,304,790.12)	(4,868,204.84)	(3,711,498.59)	(9,669,418.22)	0.00	0.00	(42,709,276.71)	0.00
F. ENDING CASH (A + E)			116,995,725.29	112,127,520.45	108,416,021.86	98,746,603.64				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									98,746,603.64	

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

8,809,856.00

- 2. Contracted general administrative positions not paid through payroll

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

170,211,638.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

5.18%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**



**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	17,110,685.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,568,086.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	(69,378.00)
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,552,254.18
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,161,647.18
9. Carry-Forward Adjustment (Part IV, Line F)	4,947,287.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,108,934.50

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,325,062.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,332,555.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,905,110.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,474,265.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,233,849.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	692,333.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	946,393.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	28,414,042.82
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	902,223.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,258,506.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,402,157.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	226,886,495.82

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

9.33%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

11.51%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

**A. Indirect costs incurred in the current year (Part III, Line A8)**

21,161,647.18

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year

(2,555,792.82)

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.02%) times Part III, Line B19); zero if negative

4,947,287.32

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.02%) times Part III, Line B19) or (the highest rate used to recover costs from any program (190.74%) times Part III, Line B19); zero if positive

0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

4,947,287.32

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**

**Option 2 or Option 3 is selected)**

4,947,287.32

Approved indirect cost rate: 6.02%

Highest rate used in any program: 190.74%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,373,560.00	682,044.00	7.28%
01	3315	18,706.00	3,089.00	16.51%
01	3327	88,177.00	11,744.00	13.32%
01	3385	32,160.00	4,740.00	14.74%
01	3550	211,087.00	13,893.00	6.58%
01	4035	816,583.00	60,611.00	7.42%
01	4124	0.00	50,785.00	N/A
01	4203	261,073.00	36,919.00	14.14%
01	6010	167,827.00	12,603.00	7.51%
01	6387	33,859.00	11,977.00	35.37%
01	6520	5,678.00	10,830.00	190.74%
01	6546	159,134.00	14,120.00	8.87%
12	6105	2,760,420.00	110,489.00	4.00%
13	5310	6,402,157.00	431,669.00	6.74%

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	267,495,342.00	-4.60%	255,180,429.00	-2.26%	249,411,485.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,806,470.00	0.00%	3,806,485.00	0.00%	3,806,490.00
4. Other Local Revenues	8600-8799	1,613,411.00	1.06%	1,630,512.00	0.07%	1,631,615.00
5. Other Financing Sources						
a. Transfers In	8900-8929	600,000.00	0.00%	600,000.00	0.00%	600,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,916,469.00)	0.00%	(35,917,471.00)	0.00%	(35,918,256.00)
6. Total (Sum lines A1 thru A5c)		237,598,754.00	-5.18%	225,299,955.00	-2.56%	219,531,334.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				70,853,947.00		71,180,616.00
b. Step & Column Adjustment				326,669.00		329,569.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,853,947.00	0.46%	71,180,616.00	0.46%	71,510,185.00
2. Classified Salaries						
a. Base Salaries				22,755,845.00		23,335,142.32
b. Step & Column Adjustment				579,297.32		579,297.32
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,755,845.00	2.55%	23,335,142.32	2.48%	23,914,439.64
3. Employee Benefits	3000-3999	44,515,146.00	17.65%	52,372,040.00	0.36%	52,560,010.00
4. Books and Supplies	4000-4999	6,947,549.00	208.84%	21,456,521.00	5.18%	22,568,521.00
5. Services and Other Operating Expenditures	5000-5999	12,604,003.00	189.21%	36,452,231.00	1.57%	37,025,300.00
6. Capital Outlay	6000-6999	380,844.00	0.42%	382,456.00	0.46%	384,234.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,751,244.00	2.80%	3,856,455.00	2.49%	3,952,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,622,425.00)	3.80%	(1,684,068.00)	0.36%	(1,690,056.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,814,954.00	0.94%	3,850,956.00	1.35%	3,902,856.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		164,001,107.00	28.78%	211,202,349.32	1.39%	214,128,051.64

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		73,597,647.00		14,097,605.68		5,403,282.36
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		140,067,335.21		213,664,982.21		227,762,587.89
2. Ending Fund Balance (Sum lines C and D1)		213,664,982.21		227,762,587.89		233,165,870.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		406,401.21		407,428.22
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		10,118,829.33		10,119,829.31
2. Unassigned/Unappropriated	9790	213,664,982.21		217,237,357.35		222,638,612.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		213,664,982.21		227,762,587.89		233,165,870.25
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		10,118,829.33		10,119,829.31
c. Unassigned/Unappropriated	9790	213,664,982.21		217,237,357.35		222,638,612.72
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		213,664,982.21		227,356,186.68		232,758,442.03

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
LCFF Revenue assumption are based on LACOE/RAD LCFF calculation. Revenue assumptions for State & Local are based on 2% increase over prior year. Step and column increase is based on 2%. Applicable statutory benefits rates were applied. Objects 4000s through 6000s had CPI rates applied.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	23,718,671.00	-2.05%	23,231,566.00	2.66%	23,850,562.00
3. Other State Revenues	8300-8599	29,872,836.00	-0.51%	29,721,651.00	0.60%	29,900,562.00
4. Other Local Revenues	8600-8799	3,273,991.00	2.01%	3,339,798.00	0.09%	3,342,856.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	35,916,469.00	0.00%	35,917,471.00	11.37%	40,000,562.00
6. Total (Sum lines A1 thru A5c)		92,781,967.00	-0.62%	92,210,486.00	5.30%	97,094,542.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,162,465.00		50,288,981.00
b. Step & Column Adjustment				126,516.00		127,215.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,162,465.00	0.25%	50,288,981.00	0.25%	50,416,196.00
2. Classified Salaries						
a. Base Salaries				18,192,120.00		18,318,636.00
b. Step & Column Adjustment				126,516.00		127,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,192,120.00	0.70%	18,318,636.00	0.69%	18,445,636.00
3. Employee Benefits	3000-3999	27,226,679.00	-19.75%	21,850,269.00	0.23%	21,900,452.00
4. Books and Supplies	4000-4999	41,136,382.00	-52.72%	19,447,522.00	0.27%	19,500,000.00
5. Services and Other Operating Expenditures	5000-5999	85,939,085.00	-54.58%	39,033,768.00	-2.65%	38,000,000.00
6. Capital Outlay	6000-6999	11,184,011.00	-18.15%	9,154,040.00	-2.28%	8,945,645.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	940,756.00	-0.96%	931,713.00	1.02%	941,251.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		234,781,498.00	-32.27%	159,024,929.00	-0.55%	158,149,180.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(141,999,531.00)		(66,814,443.00)		(61,054,638.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		226,673,229.65		84,673,698.65		17,859,255.65
2. Ending Fund Balance (Sum lines C and D1)		84,673,698.65		17,859,255.65		(43,195,382.35)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	117,817,590.74		34,952,106.00		60,502,652.09
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(33,143,892.09)		(17,092,850.35)		(103,698,034.44)
f. Total Components of Ending Fund Balance		84,673,698.65		17,859,255.65		(43,195,382.35)
(Line D3f must agree with line D2)						
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
LCFF Revenue assumption are based on LACOE/RAD LCFF calculation. Revenue assumptions for State & Local are based on 2% increase over prior year. Step and column increase are based on 2%. Applicable statutory benefits rates provided by LACOE through Bulletin 6552 dated June 9, 2022.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	267,495,342.00	-4.60%	255,180,429.00	-2.26%	249,411,485.00
2. Federal Revenues	8100-8299	23,718,671.00	-2.05%	23,231,566.00	2.66%	23,850,562.00
3. Other State Revenues	8300-8599	33,679,306.00	-0.45%	33,528,136.00	0.53%	33,707,052.00
4. Other Local Revenues	8600-8799	4,887,402.00	1.70%	4,970,310.00	0.08%	4,974,471.00
5. Other Financing Sources						
a. Transfers In	8900-8929	600,000.00	0.00%	600,000.00	0.00%	600,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	4,082,306.00
6. Total (Sum lines A1 thru A5c)		330,380,721.00	-3.90%	317,510,441.00	-0.28%	316,625,876.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				121,016,412.00		121,469,597.00
b. Step & Column Adjustment				453,185.00		456,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,016,412.00	0.37%	121,469,597.00	0.38%	121,926,381.00
2. Classified Salaries						
a. Base Salaries				40,947,965.00		41,653,778.32
b. Step & Column Adjustment				705,813.32		706,297.32
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,947,965.00	1.72%	41,653,778.32	1.70%	42,360,075.64
3. Employee Benefits	3000-3999	71,741,825.00	3.46%	74,222,309.00	0.32%	74,460,462.00
4. Books and Supplies	4000-4999	48,083,931.00	-14.93%	40,904,043.00	2.85%	42,068,521.00
5. Services and Other Operating Expenditures	5000-5999	98,543,088.00	-23.40%	75,485,999.00	-0.61%	75,025,300.00
6. Capital Outlay	6000-6999	11,564,855.00	-17.54%	9,536,496.00	-2.17%	9,329,879.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,751,244.00	2.80%	3,856,455.00	2.49%	3,952,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(681,669.00)	10.37%	(752,355.00)	-0.47%	(748,805.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,814,954.00	0.94%	3,850,956.00	1.35%	3,902,856.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		398,782,605.00	-7.16%	370,227,278.32	0.55%	372,277,231.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(68,401,884.00)		(52,716,837.32)		(55,651,355.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		366,740,564.86		298,338,680.86		245,621,843.54
2. Ending Fund Balance (Sum lines C and D1)		298,338,680.86		245,621,843.54		189,970,487.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		406,401.21		407,428.22
b. Restricted	9740	117,817,590.74		34,952,106.00		60,502,652.09
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		10,118,829.33		10,119,829.31
2. Unassigned/Unappropriated	9790	180,521,090.12		200,144,507.00		118,940,578.28
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		298,338,680.86		245,621,843.54		189,970,487.90
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		10,118,829.33		10,119,829.31
c. Unassigned/Unappropriated	9790	213,664,982.21		217,237,357.35		222,638,612.72
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(33,143,892.09)		(17,092,850.35)		(103,698,034.44)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		180,521,090.12		210,263,336.33		129,060,407.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.27%		56.79%		34.67%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): n/a N/A</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		16,297.38		15,497.38		14,697.38
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		398,782,605.00		370,227,278.32		372,277,231.64
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		398,782,605.00		370,227,278.32		372,277,231.64
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		11,963,478.15		11,106,818.35		11,168,316.95
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		11,963,478.15		11,106,818.35		11,168,316.95
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

16,297.38
<b>District's ADA Standard Percentage Level: 1.0%</b>

**1A. Calculating the District's ADA Variances**

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	19,316	19,559		
	Charter School	0			
	<b>Total ADA</b>	<b>19,316</b>	<b>19,559</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	19,316	19,419		
	Charter School	0			
	<b>Total ADA</b>	<b>19,316</b>	<b>19,419</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	16,297	19,316		
	Charter School	0	0		
	<b>Total ADA</b>	<b>16,297</b>	<b>19,316</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	18,310			
	Charter School	0			
	<b>Total ADA</b>	<b>18,310</b>			

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A

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

**Explanation:**  
(required if NOT met)

N/A

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

16,297.4

**District's Enrollment Standard Percentage Level:**

1.0%

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	23,035	23,194		
	Charter School	0			
	<b>Total Enrollment</b>	<b>23,035</b>	<b>23,194</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	19,666	22,117		
	Charter School	0			
	<b>Total Enrollment</b>	<b>19,666</b>	<b>22,117</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	19,179	19,179		
	Charter School	0			
	<b>Total Enrollment</b>	<b>19,179</b>	<b>19,179</b>	<b>0.0%</b>	<b>Met</b>

Budget Year (2022-23)		
District Regular		18,140
Charter School		0
<b>Total Enrollment</b>		<b>18,140</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A

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

**Explanation:**  
(required if NOT met)

N/A

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	19,478	23,194	<b>84.0%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>19,478</b>	<b>23,194</b>	
Second Prior Year (2020-21)	District Regular	19,310	22,117	<b>87.3%</b>
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>19,310</b>	<b>22,117</b>	
First Prior Year (2021-22)	District Regular	16,297	19,179	<b>85.0%</b>
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>16,297</b>	<b>19,179</b>	
Historical Average Ratio:				<b>85.4%</b>

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 85.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	16,297	18,140	89.8%	Not Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>16,297</b>	<b>18,140</b>		
1st Subsequent Year (2023-24)	District Regular	15,497	17,340	89.4%	Not Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>15,497</b>	<b>17,340</b>		
2nd Subsequent Year (2024-25)	District Regular	14,697	16,540	88.9%	Not Met
	Charter School		0		
	<b>Total ADA/Enrollment</b>	<b>14,697</b>	<b>16,540</b>		

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The ratio will go up as the pandemic is over and students will be more likely to get back to school.

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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



**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	19,315.91	18,309.73	18,001.00	17,759.00
b. Prior Year ADA (Funded)		19,315.91	18,309.73	18,001.00
c. Difference (Step 1a minus Step 1b)		(1,006.18)	(308.73)	(242.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.21%)	(1.69%)	(1.34%)

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding	259,274,057.00	267,495,342.00	255,180,429.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	17,008,378.14	14,391,249.40	10,258,253.25
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

**Step 3 - Total Change in Population and Funding Level**

(Step 1d plus Step 2c)	1.4%	3.7%	2.7%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>0.35% to 2.35%</b>	<b>2.69% to 4.69%</b>	<b>1.68% to 3.68%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
------------	-------------	---------------------	---------------------

	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	36,344,915.00	42,028,449.00	42,028,499.00	42,028,499.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	271,822,158.00	272,156,599.00	255,180,429.00	249,411,485.00
District's Projected Change in LCFF Revenue:		.12%	(6.24%)	(2.26%)
<b>LCFF Revenue Standard</b>		<b>0.35% to 2.35%</b>	<b>2.69% to 4.69%</b>	<b>1.68% to 3.68%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The district is expecting enrollment to decline by 800 for FY-2023-24 and 810 for FY-2024-2025.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	176,451,889.01	213,315,984.94	82.7%
Second Prior Year (2020-21)	151,260,874.79	175,341,595.29	86.3%
First Prior Year (2021-22)	143,999,622.00	173,659,622.00	82.9%
Historical Average Ratio:			84.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>81.0% to 87.0%</b>	<b>81.0% to 87.0%</b>	<b>81.0% to 87.0%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	138,124,938.00	160,186,153.00	86.2%	Met
1st Subsequent Year (2023-24)	146,887,798.32	207,351,393.32	70.8%	Not Met
2nd Subsequent Year (2024-25)	147,984,634.64	210,225,195.64	70.4%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

We expect a decline in fifteen (15) certificated staff and five(5) classified staff each year.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.35%	3.69%	2.68%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.65% to 11.35%</b>	<b>-6.31% to 13.69%</b>	<b>-7.32% to 12.68%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.65% to 6.35%	-1.31% to 8.69%	-2.32% to 7.68%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	33,799,237.00		
Budget Year (2022-23)	23,718,671.00	(29.82%)	Yes
1st Subsequent Year (2023-24)	23,231,566.00	(2.05%)	Yes
2nd Subsequent Year (2024-25)	23,850,562.00	2.66%	No

**Explanation:**  
(required if Yes)

We expect less Pandemic related Federal funds.

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

First Prior Year (2021-22)	54,771,629.00		
Budget Year (2022-23)	33,679,306.00	(38.51%)	Yes
1st Subsequent Year (2023-24)	33,528,136.00	(.45%)	No
2nd Subsequent Year (2024-25)	33,707,052.00	.53%	No

**Explanation:**  
(required if Yes)

We expect less Pandemic related State funds.

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

First Prior Year (2021-22)	4,342,534.00		
Budget Year (2022-23)	4,887,402.00	12.55%	Yes
1st Subsequent Year (2023-24)	4,970,310.00	1.70%	No
2nd Subsequent Year (2024-25)	4,974,471.00	.08%	No

**Explanation:**  
(required if Yes)

N/A

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

First Prior Year (2021-22)	18,587,286.00		
Budget Year (2022-23)	48,083,931.00	158.69%	Yes
1st Subsequent Year (2023-24)	40,904,043.00	(14.93%)	Yes
2nd Subsequent Year (2024-25)	42,068,521.00	2.85%	No

**Explanation:**  
(required if Yes)

Due to the on-going inflation and continuous investment in student materials.

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

First Prior Year (2021-22)	48,087,380.00		
Budget Year (2022-23)	98,543,088.00	104.93%	Yes
1st Subsequent Year (2023-24)	75,485,999.00	(23.40%)	Yes
2nd Subsequent Year (2024-25)	75,025,300.00	(.61%)	No

**Explanation:**  
(required if Yes)

Due to the on-going inflation and continuous investment in student services.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2021-22)	92,913,400.00		
Budget Year (2022-23)	62,285,379.00	(32.96%)	Not Met
1st Subsequent Year (2023-24)	61,730,012.00	(.89%)	Met
2nd Subsequent Year (2024-25)	62,532,085.00	1.30%	Met

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

First Prior Year (2021-22)	66,674,666.00		
Budget Year (2022-23)	146,627,019.00	119.91%	Not Met
1st Subsequent Year (2023-24)	116,390,042.00	(20.62%)	Not Met
2nd Subsequent Year (2024-25)	117,093,821.00	.60%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

We expect less Pandemic related Federal funds.

**Explanation:**

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

We expect less Pandemic related State funds.

**Explanation:**

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

N/A

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

**Explanation:**

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

Due to the on-going inflation and continuous investment in student materials.

**Explanation:**

**Services and Other Exps**  
(linked from 6B)

Due to the on-going inflation and continuous investment in student services.

if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

277,092,043.00
----------------

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

3% Required	Budgeted Contribution <sup>1</sup>
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

				Met
277,092,043.00	8,312,761.29	9,088,804.00		

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
x	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

Expenditures under the resources for COVID-19 funding's should be excluded.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,324,196.98	8,999,883.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	140,067,335.21
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(4,763,347.82)	0.00	(13,960,909.70)
e. Available Reserves (Lines 1a through 1d)	4,560,849.16	8,999,883.00	126,106,425.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	310,640,193.90	306,939,311.03	261,015,454.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	310,640,193.90	306,939,311.03	261,015,454.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	1.5%	2.9%	48.3%

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

.5%	1.0%	16.1%
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<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by



any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance (Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2019-20)	(780,527.10)	217,055,768.94	.4%	Met
Second Prior Year (2020-21)	37,793,559.60	179,118,777.29	N/A	Met
First Prior Year (2021-22)	62,624,148.00	177,474,576.00	N/A	Met
Budget Year (2022-23) (Information only)	73,597,647.00	164,001,107.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A

**9. CRITERION: Fund Balance**

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

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

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

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

16,297

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	39,457,278.00	40,430,154.71	N/A	Met
Second Prior Year (2020-21)	26,760,346.00	39,649,627.61	N/A	Met
First Prior Year (2021-22)	37,284,416.00	77,443,187.21	N/A	Met
Budget Year (2022-23) (Information only)	140,067,335.21			

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

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

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

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

**Explanation:**  
(required if NOT met)

N/A

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,297	15,497	14,697
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): n/a  
N/A

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	398,782,605.00	370,227,278.32	372,277,231.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	398,782,605.00	370,227,278.32	372,277,231.64
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,963,478.15	11,106,818.35	11,168,316.95
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00

7.	<b>District's Reserve Standard</b>		
	<b>(Greater of Line B5 or Line B6)</b>	<b>11,963,478.15</b>	<b>11,106,818.35</b>
			<b>11,168,316.95</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	10,118,829.33	10,119,829.31
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	213,664,982.21	217,237,357.35	222,638,612.72
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(33,143,892.09)	(17,092,850.35)	(103,698,034.44)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	180,521,090.12	210,263,336.33	129,060,407.59
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	45.27%	56.79%	34.67%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>11,963,478.15</b>	<b>11,106,818.35</b>	<b>11,168,316.95</b>
	Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

<b>Explanation:</b> (required if NOT met)	N/A
--	-----

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, \_\_\_\_\_)

state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(35,916,469.00)			
Budget Year (2022-23)	(35,916,469.00)	0.00	0.0%	Met
1st Subsequent Year (2023-24)	(36,025,892.00)	109,423.00	.3%	Met
2nd Subsequent Year (2024-25)	(35,928,568.00)	(97,324.00)	(.3%)	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	600,000.00			
Budget Year (2022-23)	600,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	600,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	600,000.00	0.00	0.0%	Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	3,814,954.00			
Budget Year (2022-23)	3,814,954.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	3,850,956.00	36,002.00	.9%	Met
2nd Subsequent Year (2024-25)	3,902,856.00	51,900.00	1.3%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget?

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

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

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

- 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.  
**Explanation:** (required if NOT met)
- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:** N/A  
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation	3				
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do not include OPEB):					
TOTAL:					0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
<b>Has total annual payment increased over prior year (2021-22)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

N/A

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

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

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

N/A

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

**Explanation:**

N/A



(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	4,289	4,823,845

4. OPEB Liabilities

a. Total OPEB liability	41,290,897.00
b. OPEB plan(s) fiduciary net position (if applicable)	19,748,530.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	21,542,367.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	May 19, 2022

Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,247,552.00	1,574,600.00	1,721,007.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	10,809,609.00	5,631,076.00	5,631,076.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,339,641.00	4,339,641.00	4,339,641.00
d. Number of retirees receiving OPEB benefits	351.00	351.00	351.00

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

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

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

Yes

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

The District effective July 1, 2016, joined The Protected Insurance Program for Schools & Community Colleges Joint Powers Authority (PIPS). Annual payment to PIPS for 2020-21 is \$10,588,745.04, the monthly premium payments is \$882,395.42, rate are set based on payroll amount for the fiscal year. PIPS is responsible for all the W/C liabilities effective 07/01/2016, moving forward. The district still maintains Fund 67. Each Fund with staffing is charged a rate of 5% based on employee's salary. The amount charged is transferred to a liability account within the respective funds. Thereafter, the liability amount is transferred via journal entries to Fund 67 under object code 8674.

3. Self-Insurance Liabilities	
a. Accrued liability for self-insurance programs	8,560,061.56
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	12,534,121.00	12,534,121.00	12,534,121.00
b. Amount contributed (funded) for self-insurance programs	12,534,121.00	12,534,121.00	12,534,121.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1149	1149	1,134	1119

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
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If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations still on-going
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Negotiations Settled

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

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1134608		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	875741	875741	875741
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		
No		

**Certificated (Non-management) Step and Column Adjustments**

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1238073	1250453	1260568
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	547	547	532	517

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations still on-going

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year


or

**Multiyear Agreement**

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

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

**Classified (Non-management) Attrition (layoffs and retirements)**

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	135	135	135	135

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

N/A

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

Negotiations Settled

2. Salary settlement:

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

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

Health and Welfare (H&W)  
Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year


Management/Supervisor/Confidential

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

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year


Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.  
DATA ENTRY: Click the appropriate Yes or No button.

- Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes
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ADDITIONAL FISCAL INDICATORS

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

- Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- Is the system of personnel position control independent from the payroll system?
- Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No
Yes
Yes
Yes



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

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

**Comments:**  
(optional)

N/A

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**End of School District Budget Criteria and Standards Review**

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(14,886.00)	0.00	(542,158.00)				
Other Sources/Uses Detail					600,000.00	3,814,954.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,264.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,833.00	0.00	110,489.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,789.00	0.00	431,669.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,814,954.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	600,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	14,886.00	(14,886.00)	542,158.00	(542,158.00)	4,414,954.00	4,414,954.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	3,984,330.91		1,253,761.49	5,238,092.40
2. State Lottery Revenue	8560	2,961,088.00		991,107.00	3,952,195.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,945,418.91	0.00	2,244,868.49	9,190,287.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		590,483.00	590,483.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			7,728.00	7,728.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	598,211.00	598,211.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	6,945,418.91	0.00	1,646,657.49	8,592,076.40
<b>D. COMMENTS:</b>					
Explanation needed for amounts in shaded cells for Resource 6300.					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.





## Disclosure for Reserve for Economic Uncertainties (REU)

**Background:** Per Education Code Section 42127(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum (3%) recommended reserve for economic uncertainties (REU) must provide the following information at the public hearing for their proposed budget prior to budget adoption:

- The minimum reserve for REU level required in each year identified in the budget for General fund;
- The amount of assigned and unassigned ending fund balance that exceeds the REU in each year;
- Reasons for the REU being greater than the minimum.

### **District's Assigned and Unassigned Ending Fund Balances:**

	<b>Budget Year 22-23</b>	<b>First Out-Year 23-24</b>	<b>Second Out-Year 24-25</b>
1. Assigned Fund Balance	\$15,765,989	\$15,765,989	\$15,765,989
2. Unassigned Fund Balance	\$ 0	\$ 0	\$ 0
3. Total Assigned and Unassigned Fund Balance	\$15,765,989	\$15,765,989	\$15,765,989
4. Minimum Recommended REU	\$11,963,478	\$11,106,819	\$11,168,317
5. Amount Exceeding Minimum REU	\$3,802,511	\$4,659,110	\$4,597,672

### **District's Reasons for Unassigned Ending Fund Balance in Excess of REU:**

It is prudent for the District to carry an amount over the required reserve minimum to protect against the volatility of state revenues and expenditures especially in wake of high inflation and economic uncertainties.