



# ***Alvord Unified School District***

***Our Promise: All students will realize their  
Unlimited Potential***

## **2022-2023 General Fund Proposed Budget**



***Public Hearing  
June 9, 2022***

***Presented by Dusty Nevatt  
Chief Business Officer***

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	212,961,152.00	0.00	212,961,152.00	217,291,028.00	0.00	217,291,028.00	2.0%
2) Federal Revenue		8100-8299	(3.00)	54,430,003.00	54,430,000.00	0.00	32,018,408.00	32,018,408.00	-41.2%
3) Other State Revenue		8300-8599	3,230,775.00	36,646,788.00	39,877,563.00	3,359,658.00	24,623,386.00	27,983,044.00	-29.8%
4) Other Local Revenue		8600-8799	1,046,624.00	5,535,930.00	6,582,554.00	719,840.00	6,532,268.00	7,252,108.00	10.2%
5) TOTAL, REVENUES			217,238,548.00	96,612,721.00	313,851,269.00	221,370,526.00	63,174,062.00	284,544,588.00	-9.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	90,365,302.00	27,638,994.00	118,004,296.00	95,742,997.00	26,283,502.00	122,026,499.00	3.4%
2) Classified Salaries		2000-2999	17,403,569.00	13,003,235.00	30,406,804.00	19,609,449.00	14,740,291.00	34,349,740.00	13.0%
3) Employee Benefits		3000-3999	47,565,565.00	33,438,900.00	81,004,465.00	50,051,598.00	36,019,862.00	86,071,460.00	6.3%
4) Books and Supplies		4000-4999	3,257,227.00	7,805,344.00	11,062,571.00	5,136,441.00	2,897,027.00	8,033,468.00	-27.4%
5) Services and Other Operating Expenditures		5000-5999	18,434,358.00	10,576,791.00	29,011,149.00	19,473,328.00	8,953,817.00	28,427,145.00	-2.0%
6) Capital Outlay		6000-6999	19,018.00	29,857,260.00	29,876,278.00	30,000.00	9,770,493.00	9,800,493.00	-67.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	147,685.00	0.00	147,685.00	145,363.00	0.00	145,363.00	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,337,324.00)	2,138,244.00	(199,080.00)	(2,207,767.00)	1,973,044.00	(234,723.00)	17.9%
9) TOTAL, EXPENDITURES			174,855,400.00	124,458,768.00	299,314,168.00	187,981,409.00	100,638,036.00	288,619,445.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,383,148.00	(27,846,047.00)	14,537,101.00	33,389,117.00	(37,463,974.00)	(4,074,857.00)	-128.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,000.00	1,000,000.00	2,010,000.00	150,000.00	1,000,000.00	1,150,000.00	-42.8%
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	(33,659,303.00)	33,659,303.00	0.00	(35,374,768.00)	35,374,768.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,669,303.00)	32,659,303.00	(2,010,000.00)	(35,524,768.00)	34,374,768.00	(1,150,000.00)	-42.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,713,845.00	4,813,256.00	12,527,101.00	(2,135,651.00)	(3,089,206.00)	(5,224,857.00)	-141.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%

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)	
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)			24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%
2) Ending Balance, June 30 (E + F1e)			31,945,927.00	16,865,483.00	48,811,410.00	29,810,276.00	13,776,277.00	43,586,553.00	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	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	16,865,483.00	16,865,483.00	0.00	13,776,277.00	13,776,277.00	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,736,052.00	0.00	7,736,052.00	5,711,733.00	0.00	5,711,733.00	-26.2%
d) Assigned									
Other Assignments		9780	15,114,872.00	0.00	15,114,872.00	15,103,540.00	0.00	15,103,540.00	-0.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,050,000.00	0.00	9,050,000.00	8,950,000.00	0.00	8,950,000.00	-1.1%
Unassigned/Unappropriated Amount		9790	3.00	0.00	3.00	3.00	0.00	3.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	31,855,741.00	16,865,483.00	48,721,224.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	15,183.00	0.00	15,183.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	45,000.00	0.00	45,000.00				
d) with Fiscal Agent/Trustee		9135	30,000.00	0.00	30,000.00				
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			31,945,924.00	16,865,483.00	48,811,407.00				
<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)									
			31,945,924.00	16,865,483.00	48,811,407.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	136,662,074.00	0.00	136,662,074.00	148,157,146.00	0.00	148,157,146.00	8.4%
Education Protection Account State Aid - Current Year		8012	45,285,095.00	0.00	45,285,095.00	42,823,620.00	0.00	42,823,620.00	-5.4%
State Aid - Prior Years		8019	9.00	0.00	9.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	222,874.00	0.00	222,874.00	222,874.00	0.00	222,874.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,116,215.00	0.00	23,116,215.00	23,116,215.00	0.00	23,116,215.00	0.0%
Unsecured Roll Taxes		8042	1,157,090.00	0.00	1,157,090.00	1,157,090.00	0.00	1,157,090.00	0.0%
Prior Years' Taxes		8043	1,431,743.00	0.00	1,431,743.00	1,431,743.00	0.00	1,431,743.00	0.0%
Supplemental Taxes		8044	652,613.00	0.00	652,613.00	652,613.00	0.00	652,613.00	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)	
Education Revenue Augmentation Fund (ERAF)		8045	(2,618,790.00)	0.00	(2,618,790.00)	(2,618,790.00)	0.00	(2,618,790.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,069,057.00	0.00	7,069,057.00	2,366,311.00	0.00	2,366,311.00	-66.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			212,977,980.00	0.00	212,977,980.00	217,308,822.00	0.00	217,308,822.00	2.0%
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	(16,828.00)	0.00	(16,828.00)	(17,794.00)	0.00	(17,794.00)	5.7%
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			212,961,152.00	0.00	212,961,152.00	217,291,028.00	0.00	217,291,028.00	2.0%
<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	3,244,110.00	3,244,110.00	0.00	3,914,917.00	3,914,917.00	20.7%
Special Education Discretionary Grants		8182	0.00	879,114.00	879,114.00	0.00	109,798.00	109,798.00	-87.5%
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		5,861,970.00	5,861,970.00		4,761,459.00	4,761,459.00	-18.8%
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		317,621.00	317,621.00		586,015.00	586,015.00	84.5%
Title III, Part A, Immigrant Student Program	4201	8290		41,842.00	41,842.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		651,971.00	651,971.00		606,411.00	606,411.00	-7.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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			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		474,128.00	474,128.00		475,283.00	475,283.00	0.2%
Career and Technical Education	3500-3599	8290		149,885.00	149,885.00		149,885.00	149,885.00	0.0%
All Other Federal Revenue	All Other	8290	(3.00)	42,809,362.00	42,809,359.00	0.00	21,414,640.00	21,414,640.00	-50.0%
<b>TOTAL, FEDERAL REVENUE</b>			(3.00)	54,430,003.00	54,430,000.00	0.00	32,018,408.00	32,018,408.00	-41.2%
<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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	735,179.00	0.00	735,179.00	706,507.00	0.00	706,507.00	-3.9%
Lottery - Unrestricted and Instructional Materials		8560	2,492,644.00	991,020.00	3,483,664.00	2,653,151.00	1,058,005.00	3,711,156.00	6.5%
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		3,312,693.00	3,312,693.00		3,647,200.00	3,647,200.00	10.1%
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		3,000.00	3,000.00	New
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		752,305.00	752,305.00		189,069.00	189,069.00	-74.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,952.00	31,590,770.00	31,593,722.00	0.00	19,726,112.00	19,726,112.00	-37.6%

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TOTAL, OTHER STATE REVENUE			3,230,775.00	36,646,788.00	39,877,563.00	3,359,658.00	24,623,386.00	27,983,044.00	-29.8%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,236.00	0.00	1,236.00	0.00	0.00	0.00	-100.0%
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	65,692.00	0.00	65,692.00	20,000.00	0.00	20,000.00	-69.6%
Interest		8660	95,007.00	0.00	95,007.00	68,100.00	0.00	68,100.00	-28.3%
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	884,689.00	557,612.00	1,442,301.00	631,740.00	300,000.00	931,740.00	-35.4%
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		4,978,318.00	4,978,318.00		6,232,268.00	6,232,268.00	25.2%
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			1,046,624.00	5,535,930.00	6,582,554.00	719,840.00	6,532,268.00	7,252,108.00	10.2%
TOTAL, REVENUES			217,238,548.00	96,612,721.00	313,851,269.00	221,370,526.00	63,174,062.00	284,544,588.00	-9.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	74,777,832.00	22,959,291.00	97,737,123.00	78,034,704.00	21,814,539.00	99,849,243.00	2.2%
Certificated Pupil Support Salaries		1200	6,903,024.00	1,919,432.00	8,822,456.00	6,944,785.00	1,924,228.00	8,869,013.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,445,519.00	1,061,811.00	8,507,330.00	9,430,254.00	1,036,081.00	10,466,335.00	23.0%
Other Certificated Salaries		1900	1,238,927.00	1,698,460.00	2,937,387.00	1,333,254.00	1,508,654.00	2,841,908.00	-3.3%
TOTAL, CERTIFICATED SALARIES			90,365,302.00	27,638,994.00	118,004,296.00	95,742,997.00	26,283,502.00	122,026,499.00	3.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	817,113.00	6,573,614.00	7,390,727.00	1,646,836.00	7,804,612.00	9,451,448.00	27.9%
Classified Support Salaries		2200	5,858,180.00	4,054,319.00	9,912,499.00	6,169,557.00	4,233,336.00	10,402,893.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	1,632,416.00	738,012.00	2,370,428.00	1,722,267.00	880,604.00	2,602,871.00	9.8%
Clerical, Technical and Office Salaries		2400	6,993,391.00	1,234,046.00	8,227,437.00	7,215,636.00	1,144,180.00	8,359,816.00	1.6%
Other Classified Salaries		2900	2,102,469.00	403,244.00	2,505,713.00	2,855,153.00	677,559.00	3,532,712.00	41.0%
TOTAL, CLASSIFIED SALARIES			17,403,569.00	13,003,235.00	30,406,804.00	19,609,449.00	14,740,291.00	34,349,740.00	13.0%
<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	15,117,708.00	21,466,615.00	36,584,323.00	17,974,704.00	22,060,366.00	40,035,070.00	9.4%
PERS		3201-3202	4,100,408.00	2,909,611.00	7,010,019.00	4,985,941.00	3,759,079.00	8,745,020.00	24.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,749,184.00	1,427,302.00	4,176,486.00	2,941,224.00	1,553,933.00	4,495,157.00	7.6%
Unemployment Insurance		3401-3402	16,514,187.00	6,049,606.00	22,563,793.00	17,995,285.00	7,008,691.00	25,003,976.00	10.8%
Workers' Compensation		3501-3502	545,900.00	199,371.00	745,271.00	576,843.00	205,701.00	782,544.00	5.0%
OPEB, Allocated		3601-3602	2,391,934.00	885,999.00	3,277,933.00	2,539,062.00	905,074.00	3,444,136.00	5.1%
OPEB, Active Employees		3701-3702	1,088,050.00	399,589.00	1,487,639.00	1,160,318.00	411,406.00	1,571,724.00	5.7%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	5,058,194.00	100,807.00	5,159,001.00	1,878,221.00	115,612.00	1,993,833.00	-61.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,565,565.00</b>	<b>33,438,900.00</b>	<b>81,004,465.00</b>	<b>50,051,598.00</b>	<b>36,019,862.00</b>	<b>86,071,460.00</b>	<b>6.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,148.00	301,684.00	302,832.00	0.00	350,000.00	350,000.00	15.6%
Books and Other Reference Materials		4200	79,380.00	89,285.00	168,665.00	68,401.00	44,278.00	112,679.00	-33.2%
Materials and Supplies		4300	2,497,497.00	4,248,534.00	6,746,031.00	3,523,204.00	2,207,146.00	5,730,350.00	-15.1%
Noncapitalized Equipment		4400	679,202.00	3,165,841.00	3,845,043.00	1,544,836.00	295,603.00	1,840,439.00	-52.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,257,227.00</b>	<b>7,805,344.00</b>	<b>11,062,571.00</b>	<b>5,136,441.00</b>	<b>2,897,027.00</b>	<b>8,033,468.00</b>	<b>-27.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,713,703.00	5,866,414.00	10,580,117.00	5,351,472.00	5,501,849.00	10,853,321.00	2.6%
Travel and Conferences		5200	83,950.00	193,958.00	277,908.00	243,605.00	249,590.00	493,195.00	77.5%
Dues and Memberships		5300	46,419.00	18,520.00	64,939.00	49,325.00	10,000.00	59,325.00	-8.6%
Insurance		5400 - 5450	1,835,411.00	0.00	1,835,411.00	2,061,124.00	0.00	2,061,124.00	12.3%
Operations and Housekeeping Services		5500	3,913,572.00	0.00	3,913,572.00	4,207,484.00	0.00	4,207,484.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	498,627.00	210,285.00	708,912.00	602,862.00	238,223.00	841,085.00	18.6%
Transfers of Direct Costs		5710	411,524.00	(411,524.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	402.00	0.00	402.00	1,050.00	0.00	1,050.00	161.2%
Professional/Consulting Services and Operating Expenditures		5800	6,613,039.00	4,625,615.00	11,238,654.00	6,642,406.00	2,936,155.00	9,578,561.00	-14.8%
Communications		5900	317,711.00	73,523.00	391,234.00	314,000.00	18,000.00	332,000.00	-15.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,434,358.00</b>	<b>10,576,791.00</b>	<b>29,011,149.00</b>	<b>19,473,328.00</b>	<b>8,953,817.00</b>	<b>28,427,145.00</b>	<b>-2.0%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	10,250,590.00	10,250,590.00	0.00	2,776,475.00	2,776,475.00	-72.9%
Land Improvements		6170	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)	
Buildings and Improvements of Buildings		6200	0.00	19,473,183.00	19,473,183.00	0.00	6,994,018.00	6,994,018.00	-64.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	13,783.00	133,487.00	147,270.00	30,000.00	0.00	30,000.00	-79.6%
Equipment Replacement		6500	5,235.00	0.00	5,235.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,018.00	29,857,260.00	29,876,278.00	30,000.00	9,770,493.00	9,800,493.00	-67.2%
<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	147,685.00	0.00	147,685.00	145,363.00	0.00	145,363.00	-1.6%
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 Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			147,685.00	0.00	147,685.00	145,363.00	0.00	145,363.00	-1.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,138,244.00)	2,138,244.00	0.00	(1,973,044.00)	1,973,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(199,080.00)	0.00	(199,080.00)	(234,723.00)	0.00	(234,723.00)	17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,337,324.00)	2,138,244.00	(199,080.00)	(2,207,767.00)	1,973,044.00	(234,723.00)	17.9%
TOTAL, EXPENDITURES			174,855,400.00	124,458,768.00	299,314,168.00	187,981,409.00	100,638,036.00	288,619,445.00	-3.6%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,010,000.00	1,000,000.00	2,010,000.00	150,000.00	1,000,000.00	1,150,000.00	-42.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,010,000.00	1,000,000.00	2,010,000.00	150,000.00	1,000,000.00	1,150,000.00	-42.8%
<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	(33,659,303.00)	33,659,303.00	0.00	(35,374,768.00)	35,374,768.00	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			(33,659,303.00)	33,659,303.00	0.00	(35,374,768.00)	35,374,768.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(34,669,303.00)	32,659,303.00	(2,010,000.00)	(35,524,768.00)	34,374,768.00	(1,150,000.00)	-42.8%

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	212,961,152.00	0.00	212,961,152.00	217,291,028.00	0.00	217,291,028.00	2.0%
2) Federal Revenue		8100-8299	(3.00)	54,430,003.00	54,430,000.00	0.00	32,018,408.00	32,018,408.00	-41.2%
3) Other State Revenue		8300-8599	3,230,775.00	36,646,788.00	39,877,563.00	3,359,658.00	24,623,386.00	27,983,044.00	-29.8%
4) Other Local Revenue		8600-8799	1,046,624.00	5,535,930.00	6,582,554.00	719,840.00	6,532,268.00	7,252,108.00	10.2%
5) TOTAL, REVENUES			217,238,548.00	96,612,721.00	313,851,269.00	221,370,526.00	63,174,062.00	284,544,588.00	-9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		109,173,035.00	68,086,574.00	177,259,609.00	113,969,809.00	65,605,860.00	179,575,669.00	1.3%
2) Instruction - Related Services	2000-2999		20,570,216.00	6,957,118.00	27,527,334.00	23,848,691.00	7,143,541.00	30,992,232.00	12.6%
3) Pupil Services	3000-3999		15,923,900.00	5,852,432.00	21,776,332.00	16,950,251.00	6,734,053.00	23,684,304.00	8.8%
4) Ancillary Services	4000-4999		2,657,148.00	186,650.00	2,843,798.00	3,004,476.00	191,940.00	3,196,416.00	12.4%
5) Community Services	5000-5999		1,020.00	0.00	1,020.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,585,529.00	3,767,351.00	14,352,880.00	12,997,491.00	2,714,767.00	15,712,258.00	9.5%
8) Plant Services	8000-8999		15,412,106.00	39,608,643.00	55,020,749.00	17,065,328.00	18,247,875.00	35,313,203.00	-35.8%
9) Other Outgo	9000-9999	Except 7600-7699	532,446.00	0.00	532,446.00	145,363.00	0.00	145,363.00	-72.7%
10) TOTAL, EXPENDITURES			174,855,400.00	124,458,768.00	299,314,168.00	187,981,409.00	100,638,036.00	288,619,445.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			42,383,148.00	(27,846,047.00)	14,537,101.00	33,389,117.00	(37,463,974.00)	(4,074,857.00)	-128.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,010,000.00	1,000,000.00	2,010,000.00	150,000.00	1,000,000.00	1,150,000.00	-42.8%
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	(33,659,303.00)	33,659,303.00	0.00	(35,374,768.00)	35,374,768.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,669,303.00)	32,659,303.00	(2,010,000.00)	(35,524,768.00)	34,374,768.00	(1,150,000.00)	-42.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,713,845.00	4,813,256.00	12,527,101.00	(2,135,651.00)	(3,089,206.00)	(5,224,857.00)	-141.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%

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)			24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,232,082.00	12,052,227.00	36,284,309.00	31,945,927.00	16,865,483.00	48,811,410.00	34.5%
2) Ending Balance, June 30 (E + F1e)			31,945,927.00	16,865,483.00	48,811,410.00	29,810,276.00	13,776,277.00	43,586,553.00	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	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	16,865,483.00	16,865,483.00	0.00	13,776,277.00	13,776,277.00	-18.3%
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	7,736,052.00	0.00	7,736,052.00	5,711,733.00	0.00	5,711,733.00	-26.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,114,872.00	0.00	15,114,872.00	15,103,540.00	0.00	15,103,540.00	-0.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,050,000.00	0.00	9,050,000.00	8,950,000.00	0.00	8,950,000.00	-1.1%
Unassigned/Unappropriated Amount		9790	3.00	0.00	3.00	3.00	0.00	3.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	4,935,613.00	4,935,613.00
6266	Educator Effectiveness, FY 2021-22	3,756,887.00	2,970,665.00
6300	Lottery: Instructional Materials	2,706,877.00	3,155,456.00
6500	Special Education	644,588.00	930,054.00
6537	Special Ed: Learning Recovery Support	639,268.00	0.00
6547	Special Education Early Intervention Preschool Grant	434,574.00	434,574.00
7311	Classified School Employee Professional Development Block Grant	26,804.00	26,804.00
7388	SB 117 COVID-19 LEA Response Funds	150,593.00	150,593.00
7425	Expanded Learning Opportunities (ELO) Grant	1,002,423.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,032,464.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	428,154.00	136,173.00
9010	Other Restricted Local	1,107,238.00	1,036,345.00
Total, Restricted Balance		16,865,483.00	13,776,277.00

**ALVORD UNIFIED SCHOOL DISTRICT  
2022/23 Proposed Adopted Budget Report**

	UNRESTRICTED GENERAL FUND				RESTRICTED GENERAL FUND				TOTAL GENERAL FUND			
	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25	2021/22	2022/23	2023/24	2024/25
<b>Revenues and Transfers In</b>												
LCFF Revenue 8010-8099	212,961,152	217,291,028	231,636,522	236,218,167	-	-	-	-	212,961,152	217,291,028	231,636,522	236,218,167
Federal Revenues 8100-8299	(3)	-	-	-	54,430,003	32,018,408	10,603,768	10,603,768	54,430,000	32,018,408	10,603,768	10,603,768
State Revenues 8300-8599	3,230,775	3,359,658	3,359,658	3,359,658	36,646,788	24,623,386	23,548,715	23,548,715	39,877,563	27,983,044	26,908,373	26,908,373
Local Revenues 8600-8799	1,046,624	719,840	719,840	719,840	5,535,930	6,532,268	6,532,268	6,532,268	6,582,554	7,252,108	7,252,108	7,252,108
Transfers In/Sources 8900-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contributions 8980-8990	(33,659,303)	(35,374,768)	(37,807,760)	(39,357,038)	33,659,303	35,374,768	37,807,760	39,357,038	-	-	-	-
<b>Total Revenues</b>	<b>183,579,245</b>	<b>185,995,758</b>	<b>197,908,260</b>	<b>200,940,627</b>	<b>130,272,024</b>	<b>98,548,830</b>	<b>78,492,511</b>	<b>80,041,789</b>	<b>313,851,269</b>	<b>284,544,588</b>	<b>276,400,771</b>	<b>280,982,416</b>
<b>Expenditures and Transfers Out</b>												
Certificated Salaries 1xxx	90,365,302	95,742,997	97,368,477	98,264,335	27,638,994	26,283,502	20,653,005	21,375,160	118,004,296	122,026,499	118,021,482	119,639,495
Classified Salaries 2xxx	17,403,569	19,609,449	21,634,671	21,888,911	13,003,235	14,740,291	12,919,344	13,468,095	30,406,804	34,349,740	34,554,015	35,357,006
Employee Benefits 3xxx	47,565,565	50,051,598	51,841,618	52,013,526	33,438,900	36,019,862	32,372,357	32,801,606	81,004,465	86,071,460	84,213,975	84,815,132
Books and Supplies 4xxx	3,257,227	5,136,441	3,293,568	3,293,568	7,805,344	2,897,027	1,900,331	1,749,454	11,062,571	8,033,468	5,193,899	5,043,022
Services, Other Operating Exp. 5xxx	18,434,358	19,473,328	18,694,655	19,142,272	10,576,791	8,953,817	7,952,508	7,952,508	29,011,149	28,427,145	26,647,163	27,094,780
Capital Outlay 6xxx	19,018	30,000	30,000	30,000	29,857,260	9,770,493	-	-	29,876,278	9,800,493	30,000	30,000
Debt/Tuition 71XX & 74XX	147,685	145,363	145,363	145,363	-	-	-	-	147,685	145,363	145,363	145,363
Indirect Costs 73xx	(2,337,324)	(2,207,767)	(2,052,759)	(2,052,759)	2,138,244	1,973,044	1,818,036	1,818,036	(199,080)	(234,723)	(234,723)	(234,723)
Transfers Out/Other Uses 76XX	1,010,000	150,000	150,000	150,000	1,000,000	1,000,000	1,000,000	1,000,000	2,010,000	1,150,000	1,150,000	1,150,000
21/22 Unidentified Reductions	-	-	-	-	-	-	-	-	-	-	-	-
22/23 Unidentified Reductions	-	-	-	-	-	-	-	-	-	-	-	-
23/24 Unidentified Reductions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>175,865,400</b>	<b>188,131,409</b>	<b>191,105,593</b>	<b>192,875,216</b>	<b>125,458,768</b>	<b>101,638,036</b>	<b>78,615,581</b>	<b>80,164,859</b>	<b>301,324,168</b>	<b>289,769,445</b>	<b>269,721,174</b>	<b>273,040,075</b>
<b>Net Increase (Decrease) in Fund</b>	<b>7,713,845</b>	<b>(2,135,651)</b>	<b>6,802,667</b>	<b>8,065,411</b>	<b>4,813,256</b>	<b>(3,089,206)</b>	<b>(123,070)</b>	<b>(123,070)</b>	<b>12,527,101</b>	<b>(5,224,857)</b>	<b>6,679,597</b>	<b>7,942,341</b>
<b>Fund Balance</b>												
Beginning Fund Balance	24,232,081	31,945,926	29,810,275	36,612,942	12,052,227	16,865,483	13,776,277	13,653,207	36,284,308	48,811,409	43,586,552	50,266,148
Ending Fund Balance	31,945,926	29,810,275	36,612,942	44,678,352	16,865,483	13,776,277	13,653,207	13,530,137	48,811,409	43,586,552	50,266,148	58,208,489
<b>Components of Ending Fund Balance</b>												
Reserve for Revolving Cash / 9711	45,000	45,000	45,000	45,000	-	-	-	-	45,000	45,000	45,000	45,000
Committed 976x												
Committed for Textbooks	4,463,170	5,657,417	10,851,664	17,045,911					4,463,170	5,657,417	10,851,664	17,045,911
Committed for Liability Checking Account	30,000	30,000	30,000	30,000					30,000	30,000	30,000	30,000
Committed for Alvord Cares/Donations	29,316	24,316	24,316	24,316								
Committed for LCAP Carryover	3,213,566	-	2,000,000	2,000,000					3,213,566	-	2,000,000	2,000,000
Assigned 9780												
Reserve for Donations												
Board Reserve - Future Educational Spend	15,114,874	15,103,542	15,161,962	16,833,125					15,114,874	15,103,542	15,161,962	16,833,125
Reserve for Restricted Pgms 9740					16,865,483	13,776,277	13,653,207	13,530,137	16,865,483	13,776,277	13,653,207	13,530,137
<b>Reserve for Economic Uncertainty 9789</b>	<b>9,050,000</b>	<b>8,950,000</b>	<b>8,500,000</b>	<b>8,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,050,000</b>	<b>8,950,000</b>	<b>8,500,000</b>	<b>8,700,000</b>
Reserved for Future Events												
Unassigned/Unappropriated 9790	(0)	-	-	(0)					(0)	-	-	(0)
<b>Total Components of Ending Fund Balance</b>	<b>31,945,926</b>	<b>29,810,275</b>	<b>36,612,942</b>	<b>44,678,352</b>	<b>16,865,483</b>	<b>13,776,277</b>	<b>13,653,207</b>	<b>13,530,137</b>	<b>48,782,093</b>	<b>43,562,236</b>	<b>50,241,832</b>	<b>58,184,173</b>
<b>Reserve %</b>	<b>3.003%</b>	<b>3.089%</b>	<b>3.151%</b>	<b>3.19%</b>					<b>3.00%</b>	<b>3.09%</b>	<b>3.15%</b>	<b>3.19%</b>