

# CADIE

## COMPARATIVE ANALYSIS OF DISTRICT INCOME AND EXPENDITURES

Las Virgenes Unified School District

Statewide Comparison

2022-23 Salary Year

SCHOOL SERVICES OF CALIFORNIA INC.



*Public Education's Point of Reference for Making Educated Decisions*

## **Comparative Analysis of District Income and Expenditures (CADIE)**

School Services of California, Inc., (SSC) is pleased to provide the 2024 edition of the CADIE reflecting comparative financial data for California school districts for fiscal year 2022-23. The following report provides a comprehensive analysis of school district revenues, expenditures, and staffing data as compared to a pre-selected group of districts as determined by Las Virgenes Unified School District.

This year's CADIE report builds on reports of the past and continues our standard of providing the vital summary and detailed information on revenues, expenditures, district demographics, and program budget information that can be used to support your management decisions. As usual, the CADIE report is divided into eight sections for ease of use.

All information provided in this report has been drawn from reports provided by the California Department of Education. In order to improve the quality of the financial comparisons, all of the data elements reflect Unaudited Actual financial data for the most recent fiscal year available plus other applicable years as noted. No information in this report has been based on projected or budgeted data.

Although we have prepared this report from data obtained from the California Department of Education, no state agency has any responsibility, either actual or implied, for any of the material presented in this report. Additionally, we assume responsibility for the computer program and analytical conclusions only.

A User's Guide is provided at the back of this report for assistance in understanding the source for data elements. After reading the User's Guide, if there are questions about the information or its interpretation, please call Chloe Lum at SSC at (916) 446-7517. We additionally welcome feedback on any of the material provided or additional elements that you would like tracked in future CADIE editions.

Sincerely,

Kathleen Spencer  
Vice President

# Comparative Analysis of District Income and Expenditures



Kathleen Spencer, Design and Administrator  
Dave Heckler, Database and Programming Services  
Chloe Lum, Production and Sales

## COMPARATIVE DISTRICTS USED FOR THIS REPORT:

- 1 Castro Valley Unified
- 2 Livermore Valley Joint Unified
- 3 Arcadia Unified
- 4 Burbank Unified
- 5 Glendora Unified
- 6 Palos Verdes Peninsula Unified
- 7 Santa Monica-Malibu Unified
- 8 Simi Valley Unified
- 9 Davis Joint Unified
- 10 Walnut Valley Unified
- 11 Carlsbad Unified
- 12 Conejo Valley Unified
- 13 Oak Park Unified
- 14 Los Alamitos Unified
- 15 Moorpark Unified
- 16 Rocklin Unified
- 17 Dublin Unified
- 18 Pleasanton Unified
- 19 Manhattan Beach Unified
- 20 Redondo Beach Unified

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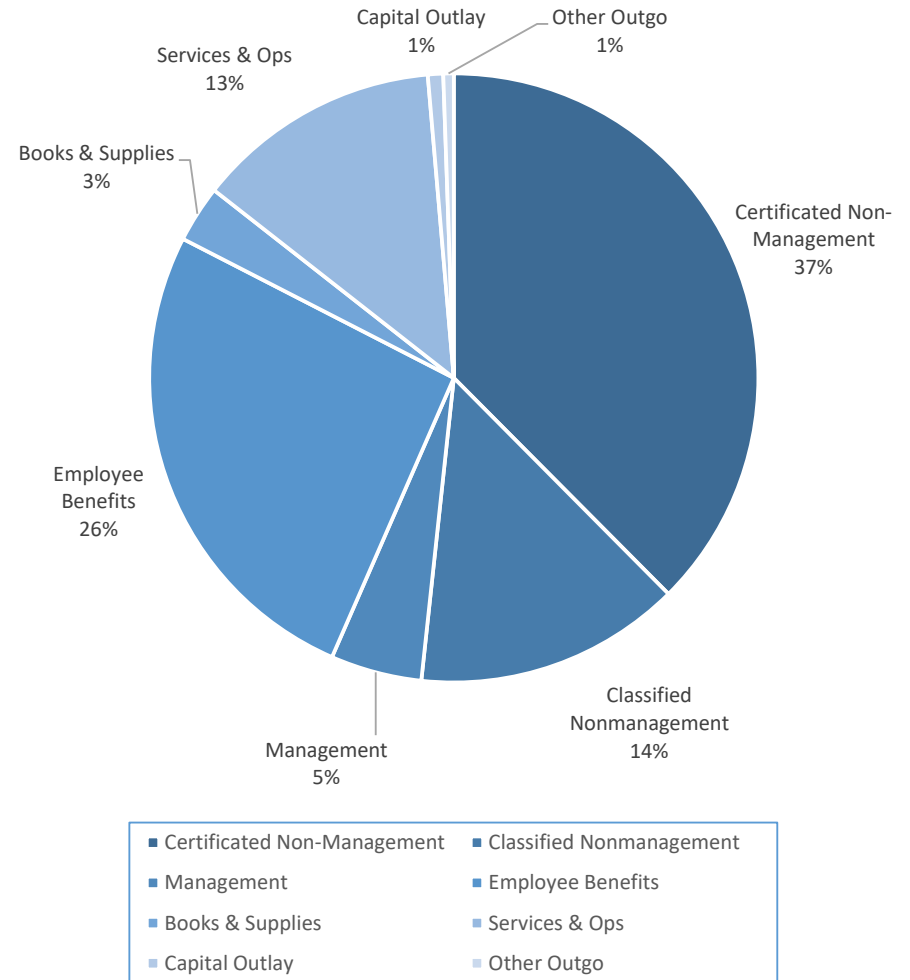
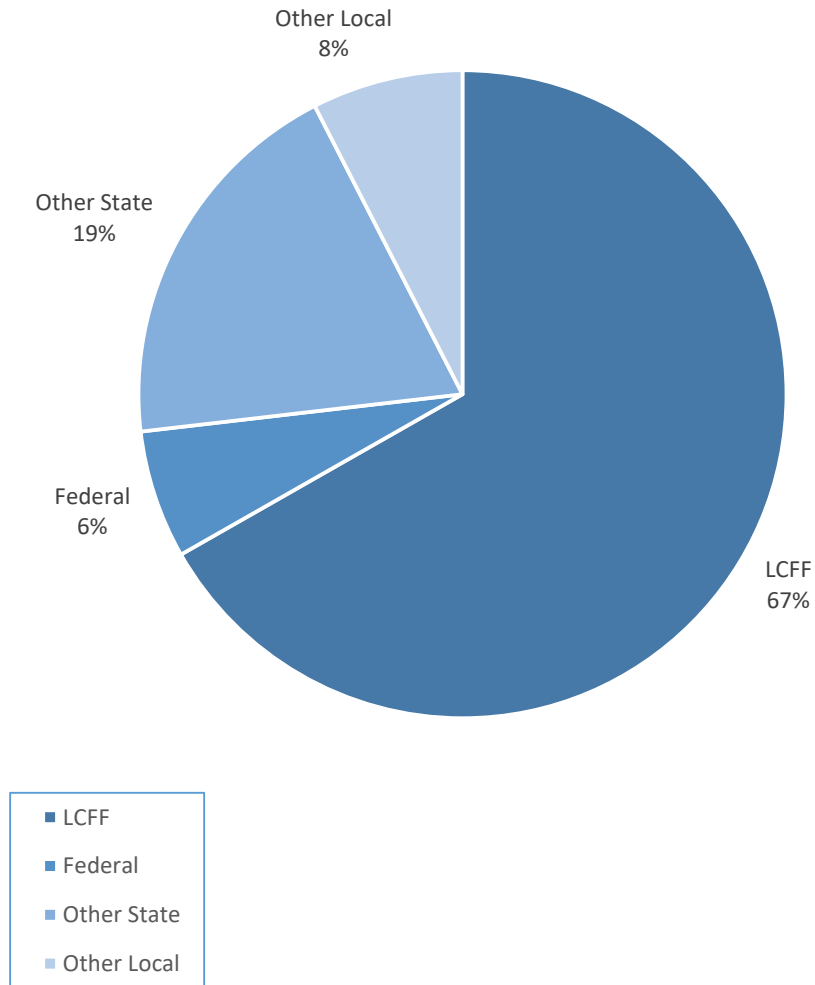
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# Las Virgenes Unified

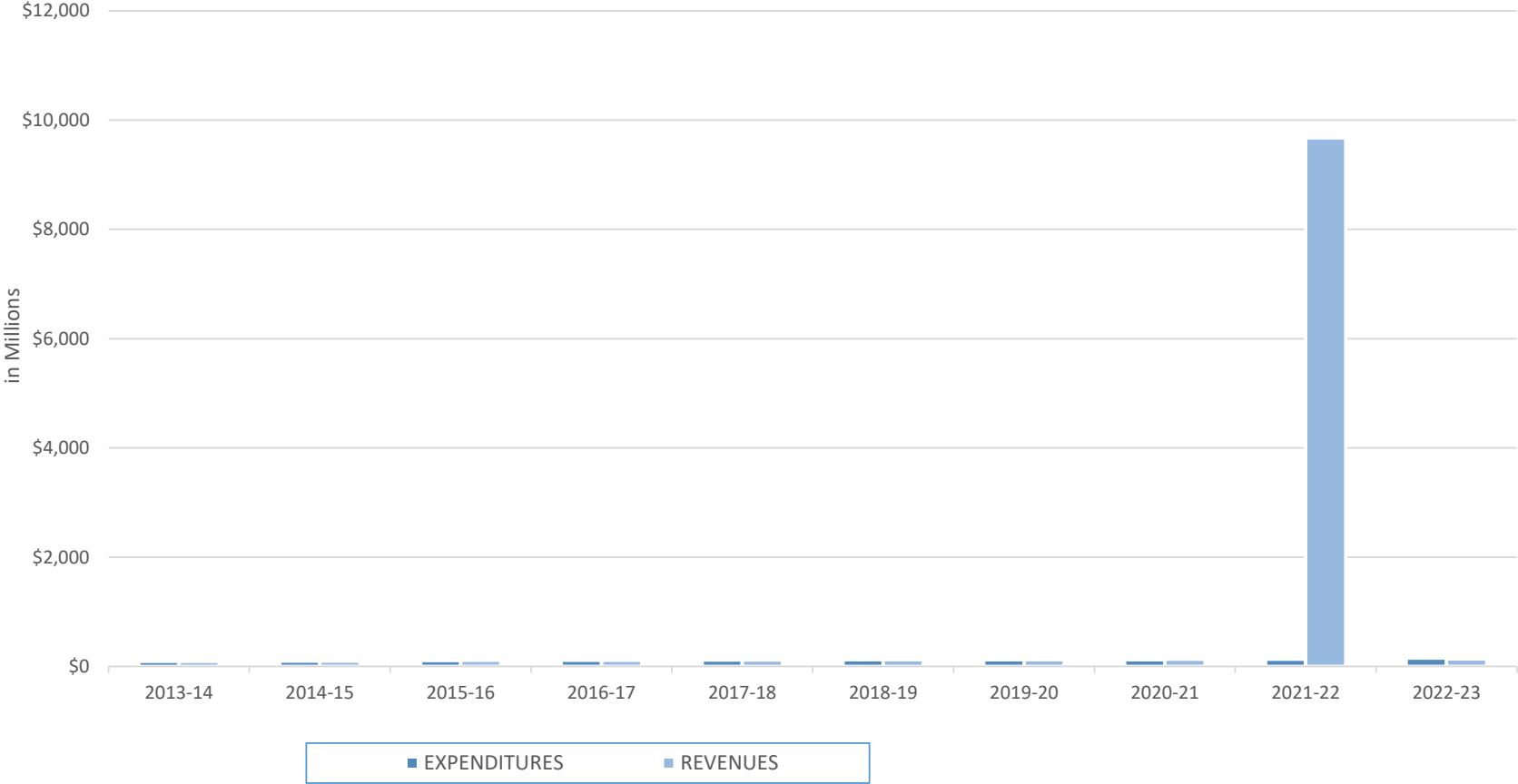
## Revenue and Expenditures

### General Fund, Excluding Other Sources/Uses



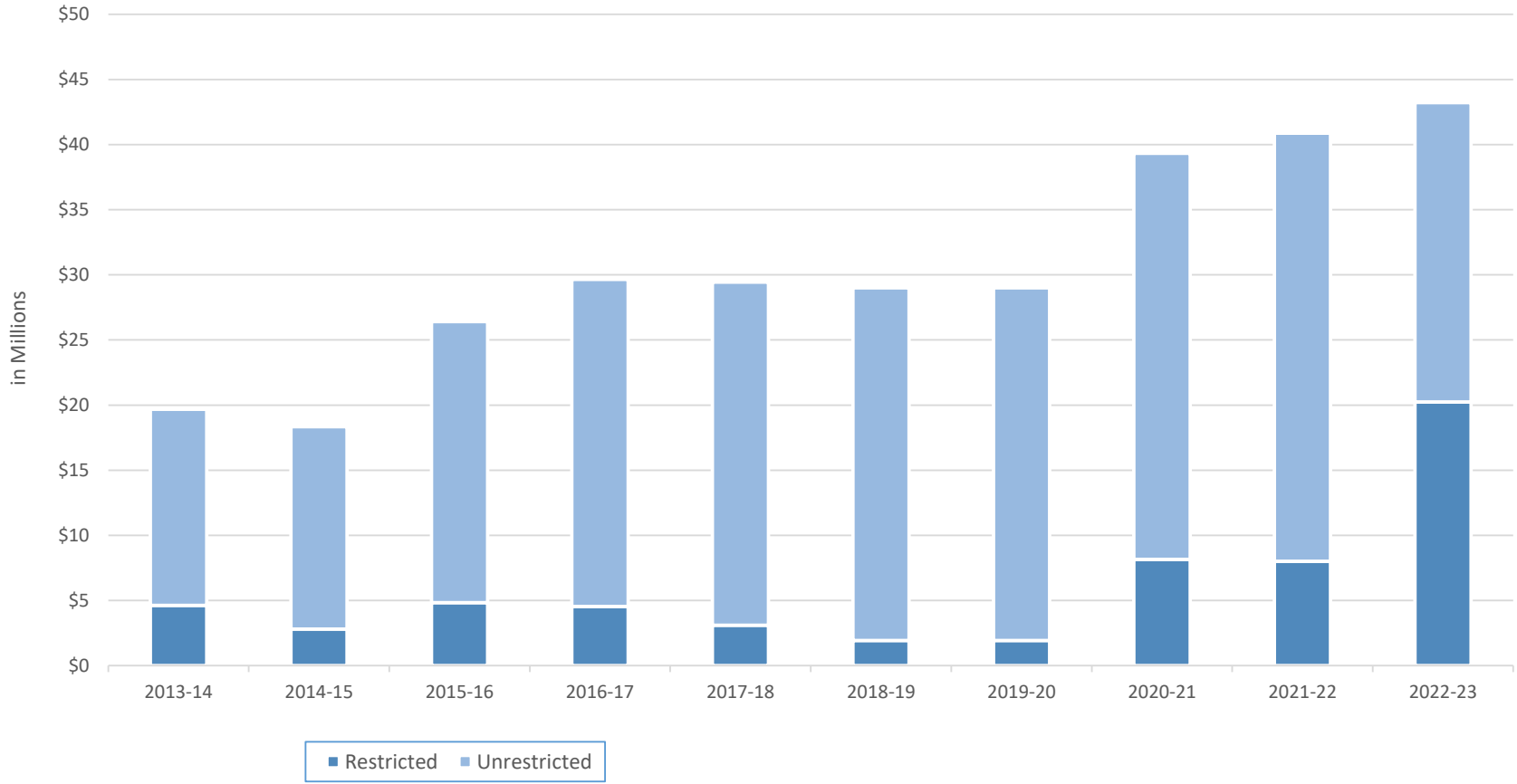
Graph 1

Las Virgenes Unified  
Revenues vs. Expenditures by Fiscal Year  
2013-14 to 2022-23



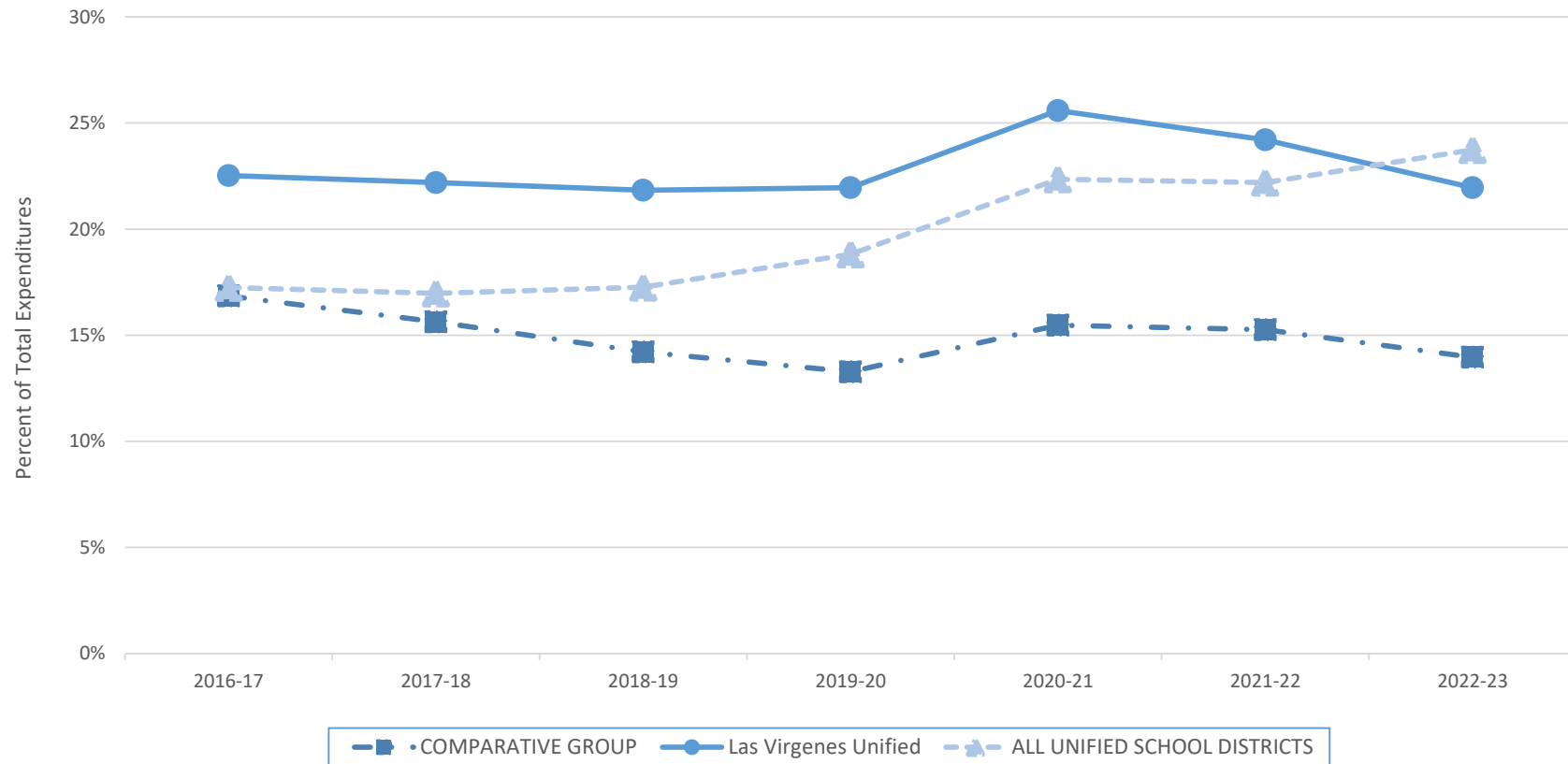
Graph 2

**Las Virgenes Unified**  
**Restricted and Unrestricted Net Ending Balances**  
**2013-14 to 2022-23, General Fund**



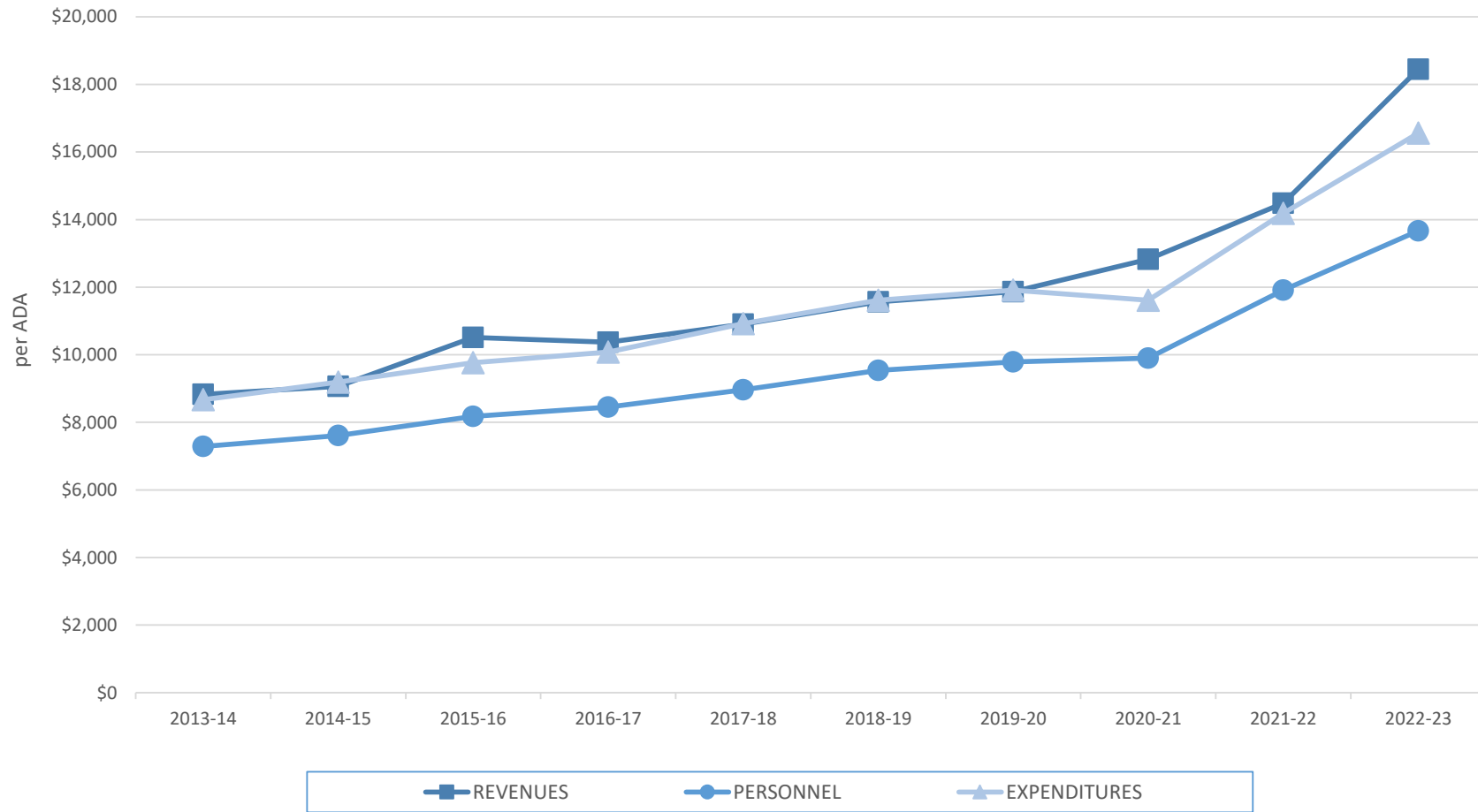
Graph 3

**Las Virgenes Unified**  
**Historic Percentage of Unrestricted Net Ending Balances**  
**to Total Expenditures, Transfers and Other Uses**  
**2016-17 to 2022-23**



Graph 4

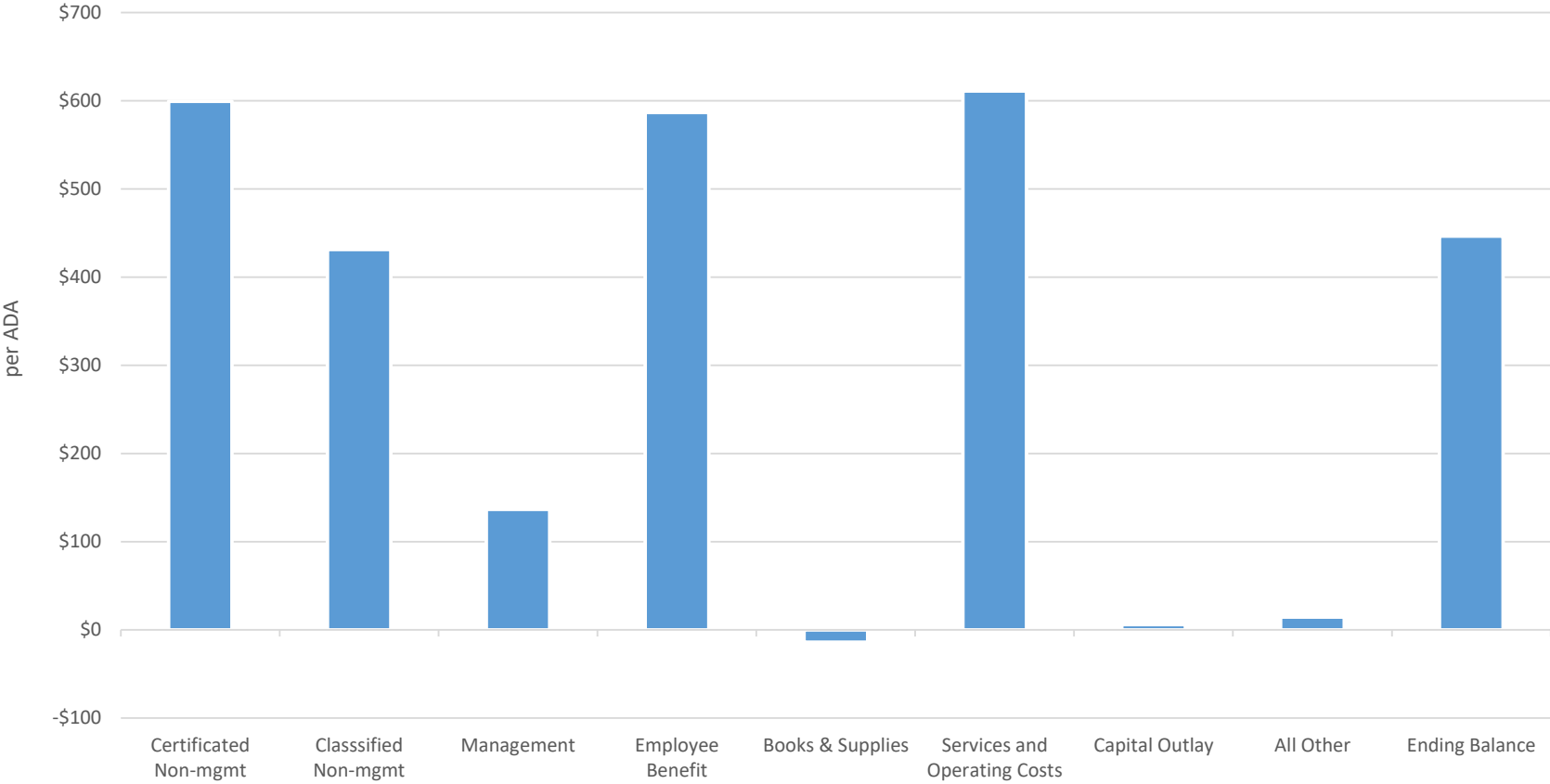
**Las Virgenes Unified**  
**Total Revenues and Expenses with Personnel Costs**  
**2013-14 to 2022-23, General Fund**



Graph 5



**Las Virgenes Unified**  
**Changes in Expenditures Between Fiscal Years**  
**2021-22 to 2022-23**



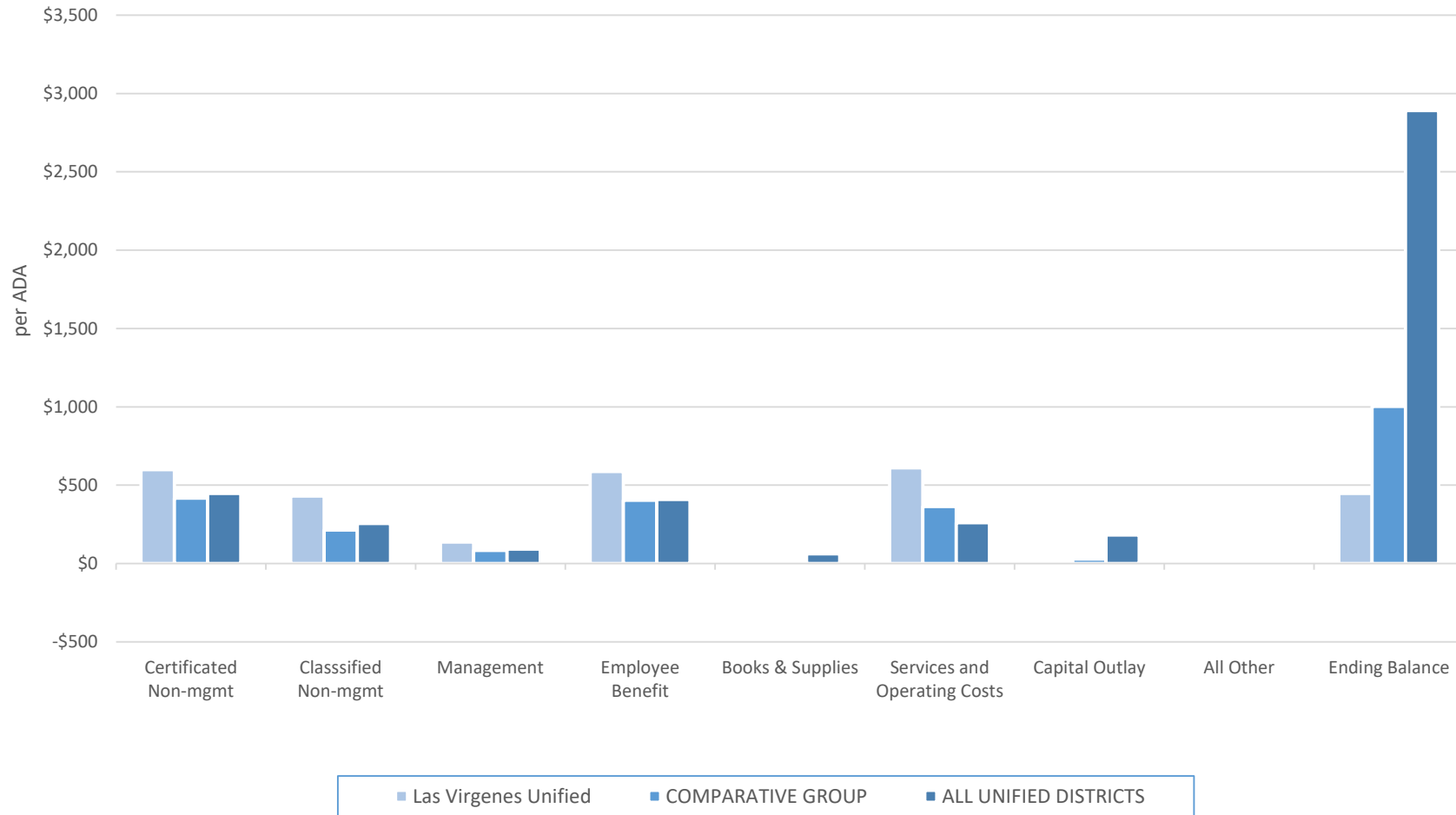
**Total revenue difference per ADA from 2021-22 to 2022-23: \$3,815.6**

Graph 6

# Las Virgenes Unified

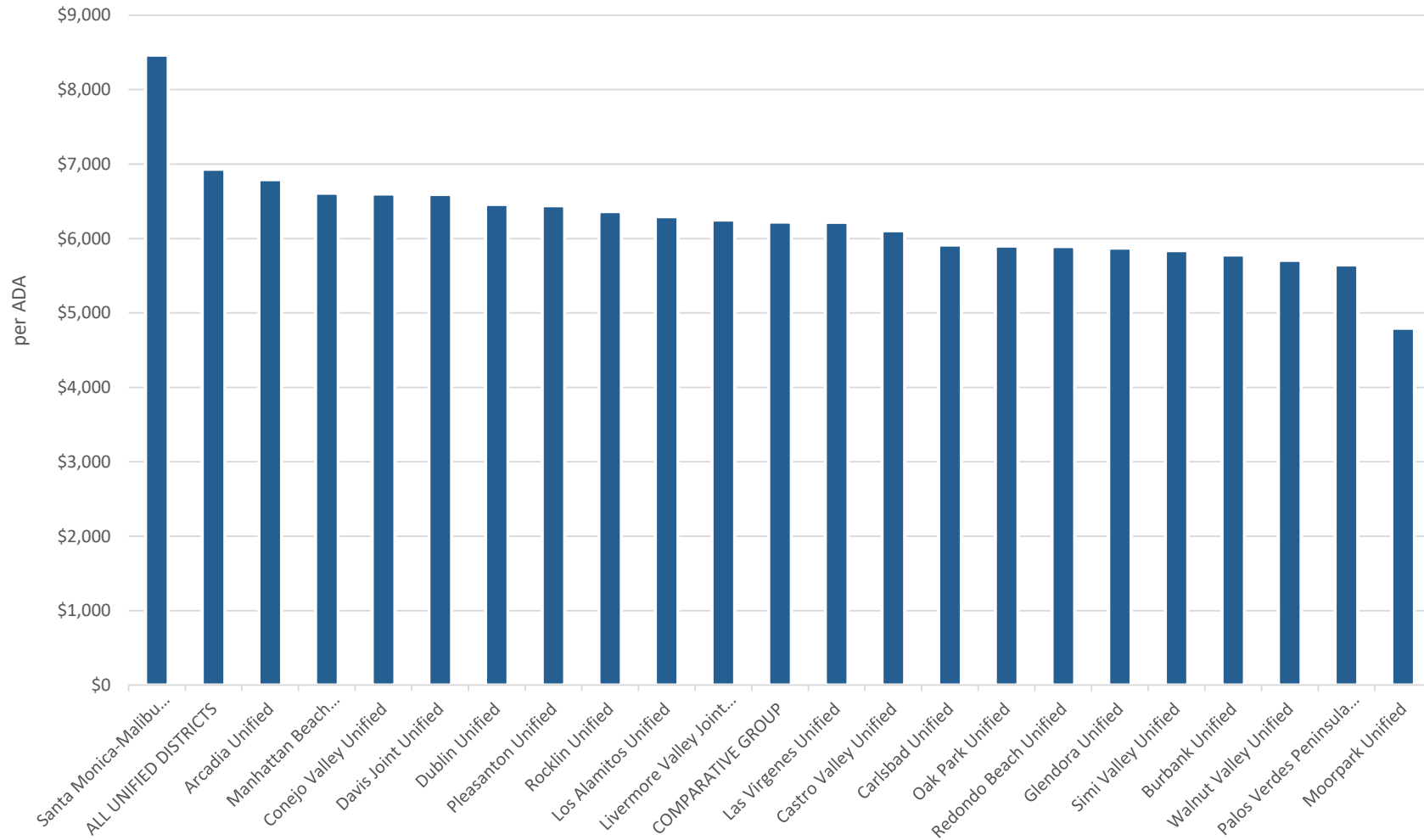
## District vs. Average Statewide Expenditure Change

### Dollars per ADA, 2021-22 to 2022-23



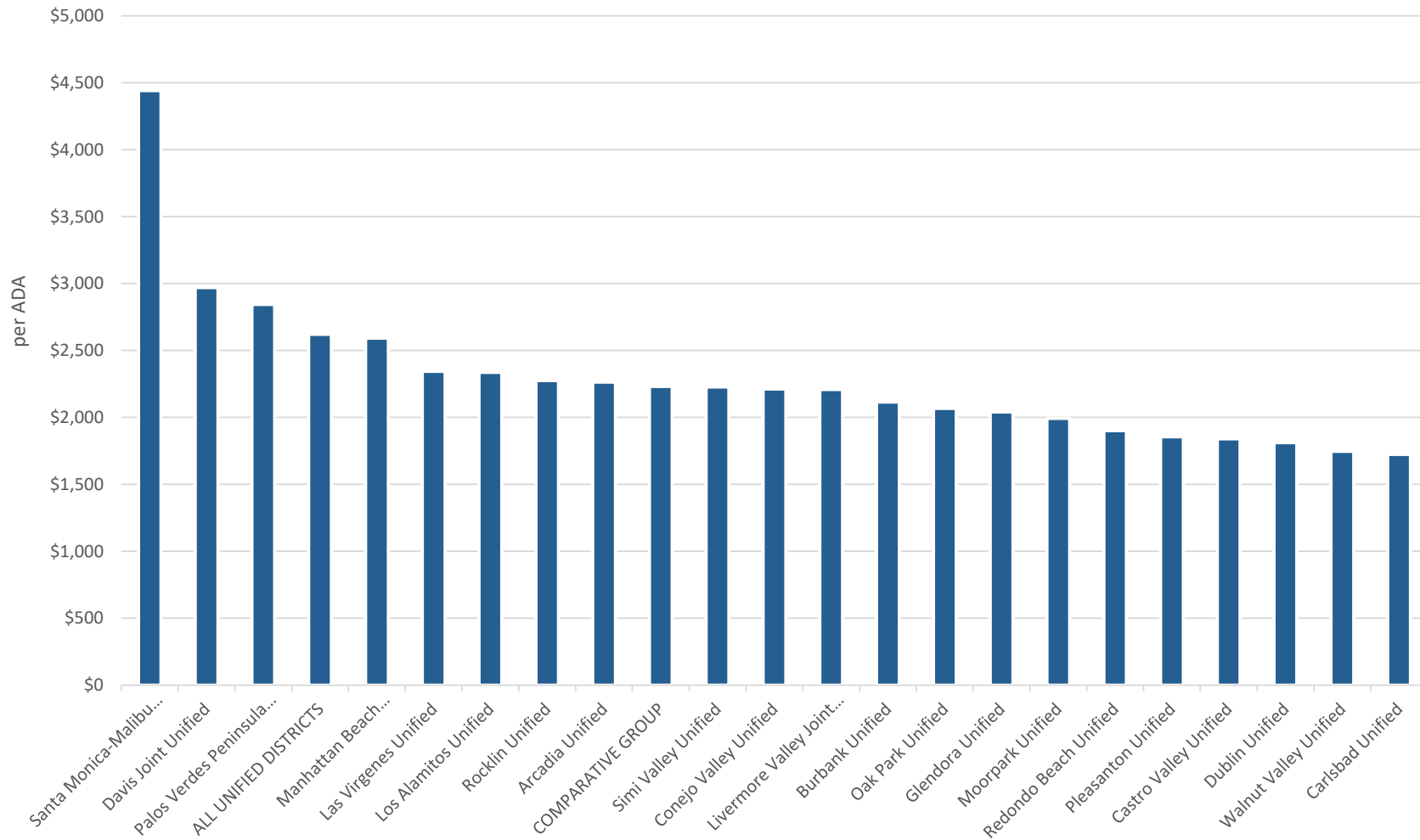
Graph 7

**Las Virgenes Unified**  
**Certificated Non-Management Salary Expense**  
**Per ADA Expense, 2022-23, General Fund**



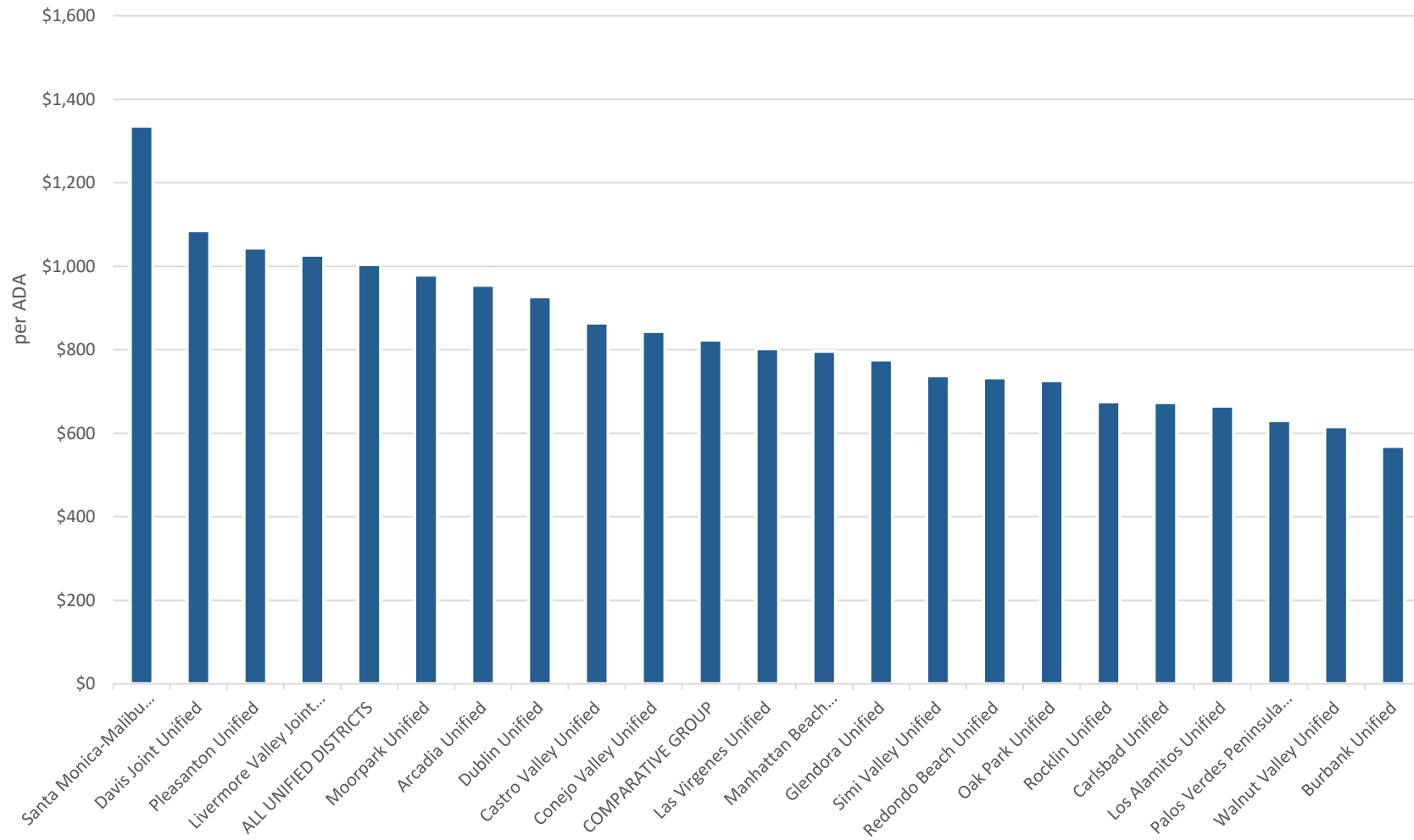
Graph 8

**Las Virgenes Unified**  
**Classified Non-Management Salary Expense**  
**Per ADA Expense, 2022-23, General Fund**



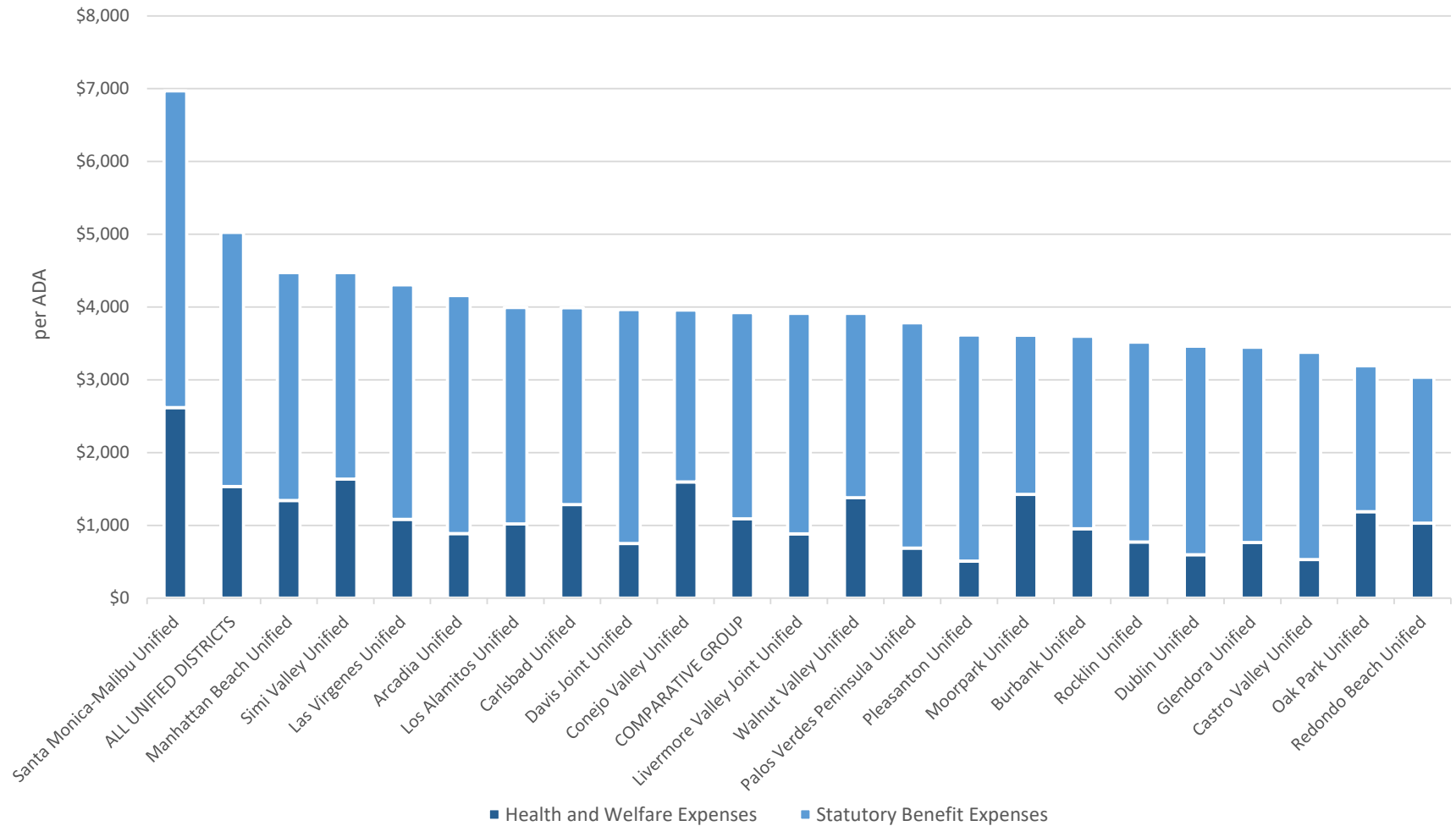
Graph 9

**Las Virgenes Unified**  
**Administrator Salary Expense**  
**Per ADA Expense, 2022-23, General Fund**



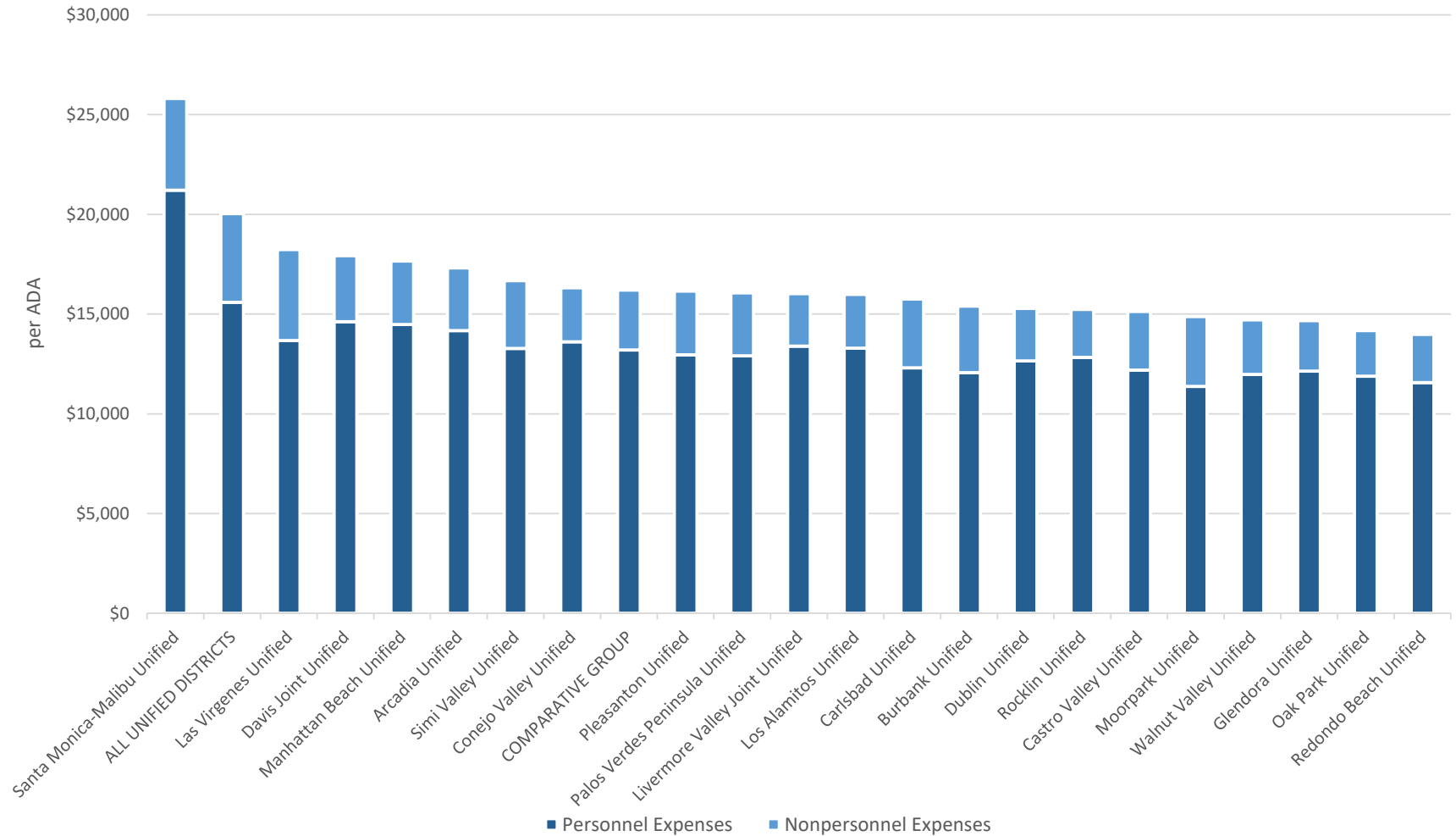
Graph 10

**Las Virgenes Unified**  
**Employee Benefit Expense**  
**Per ADA Expense, 2022-23, General Fund**



Graph 11

**Las Virgenes Unified**  
**Total Expenses Including Transfers and Other Uses**  
**Per ADA Expense, 2022-23, General Fund**



Graph 12

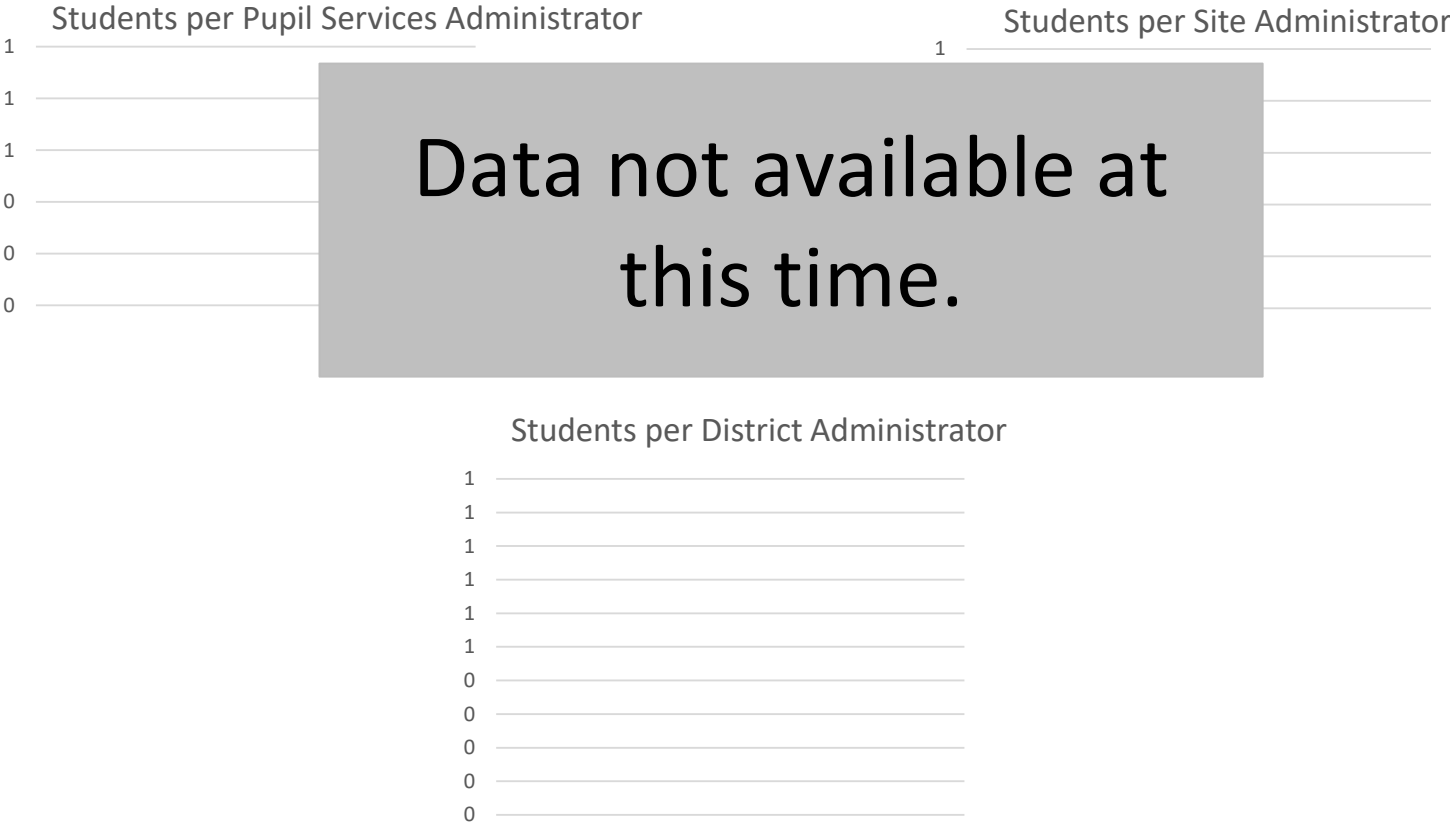
**Las Virgenes Unified**  
**Teacher Assignment Information**  
**Source: CalPADS, 2022**



Graph 13

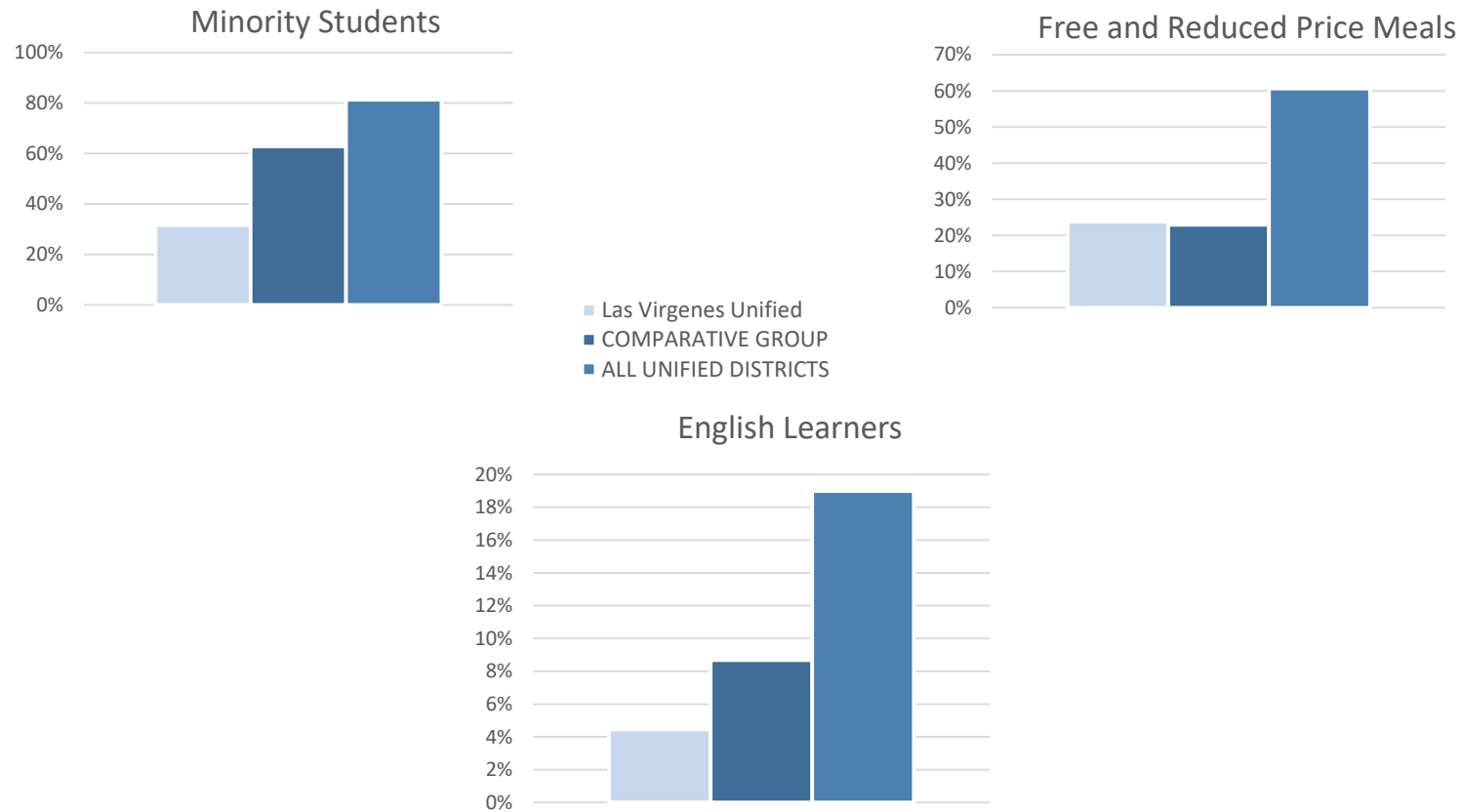


**Las Virgenes Unified**  
**Student Enrollment per Administrator**  
**Source: CalPADS, 2022**



Graph 14

**Las Virgenes Unified**  
**Minority, Free/Reduced Meals and English Learners**  
**as a Percentage of Total Enrollment**  
**Source: CalPADS, 2022**



Graph 15

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART II**

**STATISTICAL DATA**

Prepared By:



Table 1

# AVERAGE DAILY ATTENDANCE OF COMPARATIVE DISTRICTS

RANK	DISTRICT	2022-23 Total ADA	2022-23 Regular P-2 ADA	2022-23 Charter ADA	2022-23 NPS ADA	2022-23 Community Day School	2022-23 COE-Served ADA	2022-23 Basic Aid ADA
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>3,367,835.54</b>	<b>3,329,118.47</b>	<b>41,604.02</b>	<b>5,772.55</b>	<b>1,420.54</b>	<b>10,357.08</b>	<b>277.0</b>
<b>2</b>	<b>COMPARATIVE GROUP</b>	<b>195,843.68</b>	<b>195,696.19</b>	<b>0.00</b>	<b>315.30</b>	<b>26.32</b>	<b>194.13</b>	<b>0.0</b>
3	Conejo Valley Unified	15,112.17	15,083.46	0.00	38.97	0.00	10.26	0.0
4	Simi Valley Unified	14,529.53	14,518.76	0.00	14.95	0.00	4.18	0.0
5	Burbank Unified	13,428.72	13,381.67	0.00	30.49	22.20	5.64	0.0
6	Pleasanton Unified	13,421.01	13,403.95	0.00	17.41	0.00	0.35	0.0
7	Walnut Valley Unified	12,993.42	12,993.88	0.00	7.85	0.00	8.31	0.0
8	Livermore Valley Joint Unified	12,164.21	12,136.43	0.00	27.78	0.00	0.00	0.0
9	Dublin Unified	11,987.88	11,981.13	0.00	6.75	0.00	0.00	0.0
10	Rocklin Unified	10,821.73	10,818.36	0.00	12.96	0.00	9.59	0.0
11	Carlsbad Unified	10,285.81	10,255.77	0.00	34.68	0.00	4.64	0.0
12	Palos Verdes Peninsula Unified	9,922.18	9,904.87	0.00	17.84	0.00	0.53	0.0
<b>13</b>	<b>Las Virgenes Unified</b>	<b>9,084.70</b>	<b>9,076.24</b>	<b>0.00</b>	<b>16.97</b>	<b>0.00</b>	<b>8.51</b>	<b>0.0</b>
14	Redondo Beach Unified	9,035.06	9,015.76	0.00	18.82	4.12	3.64	0.0
15	Castro Valley Unified	8,659.97	8,644.20	0.00	15.77	0.00	0.00	0.0
16	Arcadia Unified	8,508.02	8,501.32	0.00	10.83	0.00	4.13	0.0
17	Los Alamitos Unified	8,434.06	8,484.25	0.00	10.34	0.00	60.53	0.0
18	Santa Monica-Malibu Unified	8,223.03	8,219.76	0.00	12.68	0.00	9.41	0.0
19	Davis Joint Unified	7,175.33	7,190.73	0.00	8.51	0.00	23.91	0.0
20	Glendora Unified	6,118.66	6,112.55	0.00	16.03	0.00	9.92	0.0
21	Manhattan Beach Unified	5,615.39	5,605.01	0.00	11.65	0.00	1.27	0.0
22	Moorpark Unified	5,347.96	5,379.78	0.00	0.99	0.00	32.81	0.0
23	Oak Park Unified	4,059.54	4,064.55	0.00	0.00	0.00	5.01	0.0

\* For ease of reading, statewide average, comparative group average, and client district information are in BOLD.

Throughout these reports, Average Daily Attendance (ADA) is defined as the sum of P-2 Regular ADA, Charter ADA, NPS ADA, Community Day School ADA, and Basic Aid District of Choice ADA.

Beginning with 2019-20, county office of education ADA is excluded from the ADA used in this report.

For more details, please refer to the User Guide

## TOTAL ADA BY FISCAL YEAR WITH PERCENTAGE CHANGE

Table 2

RANK	DISTRICT	% Change in ADA - 2018-19 to 2022-23	TOTAL ADA				
			2018	2019	2020	2021	2022
1	Dublin Unified	2.00%	11,753	12,208	12,207	11,933	11,988
2	Castro Valley Unified	-3.22%	8,949	8,986	8,977	8,441	8,660
3	Walnut Valley Unified	-4.44%	13,596	13,408	13,424	12,782	12,993
4	Carlsbad Unified	-6.04%	10,947	11,005	11,006	10,260	10,286
5	Redondo Beach Unified	-6.47%	9,660	9,740	9,740	8,965	9,035
6	Arcadia Unified	-6.81%	9,129	9,029	9,029	8,357	8,508
7	Rocklin Unified	-6.81%	11,612	11,602	11,691	10,702	10,822
8	Davis Joint Unified	-6.86%	7,704	7,612	7,612	7,182	7,175
9	Pleasanton Unified	-7.24%	14,469	14,355	14,367	13,441	13,421
10	Livermore Valley Joint Unified	-7.55%	13,158	13,191	13,195	12,085	12,164
11	Simi Valley Unified	-7.87%	15,771	15,704	15,705	14,448	14,530
12	Burbank Unified	-8.02%	14,599	14,691	14,711	13,263	13,429
13	<b>COMPARATIVE GROUP</b>	<b>-8.12%</b>	<b>213,143</b>	<b>212,341</b>	<b>212,490</b>	<b>195,825</b>	<b>195,844</b>
14	Oak Park Unified	-8.37%	4,431	4,368	4,369	4,166	4,060
15	Palos Verdes Peninsula Unified	-8.52%	10,847	10,667	10,672	9,808	9,922
16	Moorpark Unified	-9.42%	5,904	5,825	5,824	5,351	5,348
17	<b>ALL UNIFIED DISTRICTS</b>	<b>-9.82%</b>	<b>3,734,696</b>	<b>3,721,736</b>	<b>3,730,590</b>	<b>3,343,135</b>	<b>3,367,836</b>
18	Los Alamitos Unified	-10.98%	9,474	9,354	9,354	8,627	8,434
19	Manhattan Beach Unified	-11.70%	6,360	6,298	6,298	5,565	5,615
20	Glendora Unified	-11.86%	6,942	6,883	6,883	6,197	6,119
21	Conejo Valley Unified	-14.80%	17,738	17,579	17,587	15,741	15,112
22	<b>Las Virgenes Unified</b>	<b>-14.96%</b>	<b>10,683</b>	<b>10,411</b>	<b>10,411</b>	<b>9,480</b>	<b>9,085</b>
23	Santa Monica-Malibu Unified	-18.57%	10,099	9,837	9,839	8,512	8,223

Districts are ranked by the percent change in ADA between 2018-19 and 2022-23. ADA includes P-2 Regular ADA, Charter ADA, NPS/LCI ADA, Community Day School ADA, and Basic Aid District of Choice ADA.

Prior to 2019-20, COE-served ADA is also included.

Table 3

**PERCENTAGE OF DISTRICT ENROLLMENT OF FREE AND REDUCED  
MEALS, MINORITY, AND ENGLISH LEARNERS**

RANK	DISTRICT	% Free and Reduced Meals	% Minority	% English Learners	Enrollment
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>60.67%</b>	<b>81.36%</b>	<b>18.99%</b>	<b>3,682,842.00</b>
2	Glendora Unified	42.56%	70.81%	5.81%	6,509.00
3	Simi Valley Unified	42.18%	59.31%	11.95%	15,878.00
4	Castro Valley Unified	35.08%	78.83%	12.75%	9,191.00
5	Arcadia Unified	31.46%	91.18%	12.02%	8,805.00
6	Moorpark Unified	30.69%	63.53%	11.15%	5,819.00
7	Burbank Unified	30.64%	51.83%	10.75%	14,397.00
8	Livermore Valley Joint Unified	29.25%	59.13%	9.66%	12,925.00
9	Santa Monica-Malibu Unified	25.84%	51.74%	7.74%	8,806.00
10	Walnut Valley Unified	25.83%	95.40%	13.41%	13,486.00
<b>11</b>	<b>Las Virgenes Unified</b>	<b>23.81%</b>	<b>31.59%</b>	<b>4.44%</b>	<b>9,720.00</b>
12	Conejo Valley Unified	23.27%	50.34%	11.93%	16,326.00
<b>13</b>	<b>COMPARATIVE GROUP</b>	<b>22.93%</b>	<b>62.84%</b>	<b>8.67%</b>	<b>207,862.00</b>
14	Carlsbad Unified	21.24%	44.66%	4.95%	10,949.00
15	Davis Joint Unified	19.63%	55.66%	9.57%	7,776.00
16	Rocklin Unified	18.87%	45.25%	4.72%	11,595.00
17	Redondo Beach Unified	15.79%	56.87%	4.30%	9,522.00
18	Los Alamitos Unified	15.46%	60.58%	2.32%	8,921.00
19	Oak Park Unified	14.44%	48.42%	4.72%	4,236.00
20	Palos Verdes Peninsula Unified	8.33%	60.20%	5.78%	10,439.00
21	Dublin Unified	7.84%	86.16%	6.84%	12,551.00
22	Pleasanton Unified	7.81%	72.11%	10.28%	13,846.00
23	Manhattan Beach Unified	4.60%	41.97%	1.63%	5,885.00

Source:

Enrollment is provided by the CBEDS and CALPADS databases for Information day October 2022.

Free and Reduced Meals data is provided by the CalWORKs data at for October 2022.

English Learners data is provided by the CBEDS and CALPADS databases for Information day October 2022.

Table 4

**PERCENTAGE OF DISTRICT ENROLLMENT OF MINORITY, ENGLISH  
LEARNERS, AND FREE AND REDUCED MEALS**

RANK	DISTRICT	% Minority	% English Learners	% Free and Reduced Meals	Enrollment
1	Walnut Valley Unified	95.40%	13.41%	25.83%	13,486.00
2	Arcadia Unified	91.18%	12.02%	31.46%	8,805.00
3	Dublin Unified	86.16%	6.84%	7.84%	12,551.00
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>81.36%</b>	<b>18.99%</b>	<b>60.67%</b>	<b>3,682,842.00</b>
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6	Pleasanton Unified	72.11%	10.28%	7.81%	13,846.00
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8	Moorpark Unified	63.53%	11.15%	30.69%	5,819.00
<b>9</b>	<b>COMPARATIVE GROUP</b>	<b>62.84%</b>	<b>8.67%</b>	<b>22.93%</b>	<b>207,862.00</b>
10	Los Alamitos Unified	60.58%	2.32%	15.46%	8,921.00
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19	Oak Park Unified	48.42%	4.72%	14.44%	4,236.00
20	Rocklin Unified	45.25%	4.72%	18.87%	11,595.00
21	Carlsbad Unified	44.66%	4.95%	21.24%	10,949.00
22	Manhattan Beach Unified	41.97%	1.63%	4.60%	5,885.00
<b>23</b>	<b>Las Virgenes Unified</b>	<b>31.59%</b>	<b>4.44%</b>	<b>23.81%</b>	<b>9,720.00</b>

Source:

Enrollment is provided by the CBEDS and CALPADS databases for Information day October 2022.

Free and Reduced Meals data is provided by the CalWORKs data at for October 2022.

English Learners data is provided by the CBEDS and CALPADS databases for Information day October 2022.

Table 5

**PERCENTAGE OF DISTRICT ENROLLMENT OF ENGLISH LEARNERS,  
MINORITY, AND FREE AND REDUCED MEALS**

RANK	DISTRICT	% English Learners	% Minority	% Free and Reduced Meals	Enrollment
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>18.99%</b>	<b>81.36%</b>	<b>60.67%</b>	<b>3,682,842.00</b>
2	Walnut Valley Unified	13.41%	95.40%	25.83%	13,486.00
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11	Davis Joint Unified	9.57%	55.66%	19.63%	7,776.00
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13	Santa Monica-Malibu Unified	7.74%	51.74%	25.84%	8,806.00
14	Dublin Unified	6.84%	86.16%	7.84%	12,551.00
15	Glendora Unified	5.81%	70.81%	42.56%	6,509.00
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<b>20</b>	<b>Las Virgenes Unified</b>	<b>4.44%</b>	<b>31.59%</b>	<b>23.81%</b>	<b>9,720.00</b>
21	Redondo Beach Unified	4.30%	56.87%	15.79%	9,522.00
22	Los Alamitos Unified	2.32%	60.58%	15.46%	8,921.00
23	Manhattan Beach Unified	1.63%	41.97%	4.60%	5,885.00

Source:

Enrollment is provided by the CBEDS and CALPADS databases for Information day October 2022.

Free and Reduced Meals data is provided by the CalWORKs data at for October 2022.

English Learners data is provided by the CBEDS and CALPADS databases for Information day October 2022.



**Las Virgenes Unified**  
**2022-23 ENROLLMENT BY GRADE LEVEL**

Grade Level	Enrollment	% of District Enrollment	Statewide Average % of Enrollment
Kindergarten	746	7.67%	8.51%
Grade 1	605	6.22%	7.05%
Grade 2	602	6.19%	7.10%
Grade 3	618	6.36%	7.29%
Grade 4	650	6.69%	7.40%
Grade 5	667	6.86%	7.47%
Grade 6	740	7.61%	7.37%
Ungraded Elementary	0	0.00%	0.00%
Grade 7	746	7.67%	7.42%
Grade 8	782	8.05%	7.34%
Grade 9	831	8.55%	8.15%
Grade 10	904	9.30%	8.23%
Grade 11	897	9.23%	8.30%
Grade 12	932	9.59%	8.37%
Ungraded Secondary	0	0.00%	0.00%

## Source:

Enrollment is provided by the CBEDS and CALPADS databases for Information day October 2022.

Free and Reduced Meals data is provided by the CalWORKs data at for October 2022.

English Learners data is provided by the CBEDS and CALPADS databases for Information day October 2022.

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART III**

**REVENUES**

Prepared By:



Table 1

**TOTAL GENERAL FUND REVENUE FOR 2022-23**  
**Including and Excluding All Other Funding Sources**

RANK	DISTRICT	Revenue (excluding Other Sources) per ADA	Revenue (excluding Other Sources) Dollars	Revenue (including Beg. Bal & Other Sources)	Revenue (including Beg. Bal & Other Sources)
1	Santa Monica-Malibu Unified	26,157.44	215,093,381.26	33,013.00	271,466,925.07
2	<b>ALL UNIFIED DISTRICTS</b>	<b>22,873.97</b>	<b>77,035,780,818.58</b>	<b>28,262.25</b>	<b>95,182,619,577.41</b>
3	Davis Joint Unified	18,390.26	131,956,199.29	20,901.33	149,973,904.41
4	<b>Las Virgenes Unified</b>	<b>18,296.64</b>	<b>166,219,453.37</b>	<b>22,993.73</b>	<b>208,891,172.94</b>
5	Manhattan Beach Unified	18,200.66	102,203,794.32	20,525.12	115,256,541.64
6	Burbank Unified	17,921.65	240,664,753.85	20,729.19	278,366,541.05
7	Glendora Unified	17,744.18	108,570,619.62	19,471.55	119,139,776.85
8	Arcadia Unified	17,609.21	149,819,547.67	24,602.43	209,317,965.32
9	Simi Valley Unified	17,452.35	253,574,497.92	20,930.68	304,112,981.25
10	Palos Verdes Peninsula Unified	17,281.51	171,470,215.39	19,738.92	195,853,166.06
11	<b>COMPARATIVE GROUP</b>	<b>17,232.62</b>	<b>3,374,900,626.79</b>	<b>20,493.68</b>	<b>4,013,557,520.53</b>
12	Conejo Valley Unified	17,103.46	258,470,378.39	20,017.01	302,500,492.74
13	Moorpark Unified	16,982.66	90,822,602.96	20,022.97	107,082,063.76
14	Livermore Valley Joint Unified	16,814.12	204,530,429.66	18,355.32	223,277,911.47
15	Carlsbad Unified	16,732.86	172,111,059.31	19,816.06	203,824,212.89
16	Los Alamitos Unified	16,706.79	140,906,063.06	19,263.69	162,471,154.00
17	Walnut Valley Unified	16,661.09	216,484,560.89	21,561.21	280,153,861.28
18	Pleasanton Unified	16,628.16	223,166,723.63	18,761.76	251,801,776.09
19	Castro Valley Unified	16,434.71	142,324,119.29	18,967.18	164,255,221.28
20	Rocklin Unified	16,195.66	175,265,050.94	20,342.12	220,136,980.19
21	Redondo Beach Unified	15,094.79	136,382,294.81	18,181.14	164,267,708.99
22	Dublin Unified	15,073.52	180,699,558.31	18,748.37	224,753,150.86
23	Oak Park Unified	14,874.78	60,384,776.22	16,145.96	65,545,185.33

**UNRESTRICTED GENERAL FUND REVENUES FOR 2022-23**

1	Santa Monica-Malibu Unified	21,292.02	175,084,918.16	22,442.96	184,549,116.47
2	<b>ALL UNIFIED DISTRICTS</b>	<b>15,127.93</b>	<b>50,948,383,759.10</b>	<b>16,621.19</b>	<b>55,977,438,574.84</b>
3	Davis Joint Unified	14,049.82	100,812,066.62	12,319.33	88,395,254.08
4	Palos Verdes Peninsula Unified	13,862.55	137,546,701.20	13,136.04	130,338,199.15
5	<b>Las Virgenes Unified</b>	<b>13,736.28</b>	<b>124,789,957.41</b>	<b>14,354.42</b>	<b>130,405,555.79</b>
6	Conejo Valley Unified	13,340.33	201,601,370.14	14,244.74	215,268,869.51
7	Glendora Unified	13,178.90	80,637,205.39	11,645.12	71,252,502.20
8	<b>COMPARATIVE GROUP</b>	<b>12,905.66</b>	<b>2,527,491,153.65</b>	<b>12,845.45</b>	<b>2,515,700,947.85</b>
9	Moorpark Unified	12,847.49	68,707,878.10	13,337.11	71,326,323.02
10	Los Alamitos Unified	12,828.44	108,195,839.92	12,978.10	109,458,109.16
11	Manhattan Beach Unified	12,787.83	71,808,678.25	11,313.53	63,529,895.12
12	Simi Valley Unified	12,745.88	185,191,610.58	13,029.59	189,313,830.30
13	Pleasanton Unified	12,466.05	167,307,005.90	11,446.86	153,628,403.85
14	Burbank Unified	12,421.75	166,808,228.55	11,351.81	152,440,240.25
15	Rocklin Unified	12,310.82	133,224,352.59	13,179.27	142,622,513.12
16	Carlsbad Unified	12,283.79	126,348,730.85	11,759.96	120,960,722.11
17	Livermore Valley Joint Unified	12,252.41	149,040,905.16	10,180.94	123,843,036.89
18	Arcadia Unified	12,102.38	102,967,303.12	13,239.32	112,640,396.52
19	Redondo Beach Unified	11,928.22	107,772,210.63	11,911.70	107,622,906.85
20	Walnut Valley Unified	11,850.61	153,979,977.82	14,266.77	185,374,070.83
21	Castro Valley Unified	11,844.65	102,574,331.88	10,905.84	94,444,234.27
22	Oak Park Unified	11,783.06	47,833,796.90	11,641.84	47,260,522.32
23	Dublin Unified	11,682.47	140,048,041.89	12,632.08	151,431,801.83

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**TOTAL GENERAL FUND REVENUE FOR 2022-23**  
**By Funding Sources Per ADA (Part 1)**

RANK	DISTRICT	LCFF Revenue per ADA	Federal Revenue Per ADA	Other State Revenue per ADA	Other Local and Prior Year Revenue Per ADA
1	Santa Monica-Malibu Unified	14,658.78	959.00	2,367.34	8,172.32
2	<b>ALL UNIFIED DISTRICTS</b>	<b>14,372.27</b>	<b>2,443.75</b>	<b>4,972.69</b>	<b>1,085.26</b>
3	Conejo Valley Unified	12,548.34	972.29	2,057.35	1,525.49
4	Glendora Unified	12,413.14	1,163.15	2,689.32	1,478.57
5	<b>Las Virgenes Unified</b>	<b>12,214.95</b>	<b>1,170.77</b>	<b>3,531.53</b>	<b>1,379.39</b>
6	Moorpark Unified	12,148.00	753.68	2,319.04	1,761.95
7	Simi Valley Unified	12,085.40	1,028.93	2,922.21	1,415.81
8	Burbank Unified	12,040.25	1,370.47	3,970.97	539.96
9	<b>COMPARATIVE GROUP</b>	<b>11,861.35</b>	<b>761.54</b>	<b>2,916.88</b>	<b>1,692.86</b>
10	Los Alamitos Unified	11,844.14	843.50	3,619.75	399.40
11	Rocklin Unified	11,775.28	521.82	2,587.55	1,311.00
12	Pleasanton Unified	11,766.58	515.28	3,760.61	585.70
13	Livermore Valley Joint Unified	11,742.86	623.22	2,778.23	1,669.81
14	Carlsbad Unified	11,605.61	1,122.42	2,718.27	1,286.57
15	Arcadia Unified	11,596.83	657.59	3,064.92	2,289.87
16	Davis Joint Unified	11,507.09	810.57	2,800.62	3,271.98
17	Redondo Beach Unified	11,470.78	569.71	2,643.93	410.37
18	Walnut Valley Unified	11,422.41	744.55	2,911.00	1,583.14
19	Manhattan Beach Unified	11,418.41	669.67	3,039.32	3,073.25
20	Oak Park Unified	11,353.38	367.38	1,438.41	1,715.61
21	Castro Valley Unified	11,314.99	442.28	4,183.03	494.41
22	Palos Verdes Peninsula Unified	11,253.39	426.38	3,056.59	2,545.14
23	Dublin Unified	11,177.75	309.93	2,331.85	1,253.98

**UNRESTRICTED GENERAL FUND REVENUES FOR 2022-23**

1	Santa Monica-Malibu Unified	14,658.78	0.00	303.78	6,329.46
2	<b>ALL UNIFIED DISTRICTS</b>	<b>14,298.66</b>	<b>41.81</b>	<b>388.80</b>	<b>398.65</b>
3	Conejo Valley Unified	12,548.34	0.00	341.00	451.00
4	Glendora Unified	12,413.14	37.06	261.25	467.45
5	<b>Las Virgenes Unified</b>	<b>12,214.95</b>	<b>0.00</b>	<b>349.86</b>	<b>1,171.47</b>
6	Moorpark Unified	12,148.00	0.00	340.16	359.33
7	Simi Valley Unified	12,085.40	16.44	366.68	277.36
8	Burbank Unified	12,040.25	0.00	257.99	123.51
9	Los Alamitos Unified	11,844.14	462.97	319.75	201.58
10	<b>COMPARATIVE GROUP</b>	<b>11,821.91</b>	<b>28.42</b>	<b>354.02</b>	<b>701.31</b>
11	Pleasanton Unified	11,682.62	0.00	614.68	168.76
12	Livermore Valley Joint Unified	11,659.73	0.00	386.32	206.36
13	Arcadia Unified	11,596.83	0.00	329.66	175.89
14	Rocklin Unified	11,520.60	0.00	327.34	462.87
15	Carlsbad Unified	11,516.59	0.00	415.14	352.06
16	Davis Joint Unified	11,471.72	150.64	284.59	2,142.88
17	Redondo Beach Unified	11,470.78	12.62	321.38	123.44
18	Walnut Valley Unified	11,422.41	0.00	325.05	103.15
19	Manhattan Beach Unified	11,418.41	0.00	272.16	1,097.26
20	Oak Park Unified	11,353.38	0.00	284.67	145.01
21	Palos Verdes Peninsula Unified	11,253.39	0.00	296.36	2,312.79
22	Castro Valley Unified	11,239.03	0.00	449.20	156.43
23	Dublin Unified	11,094.23	0.00	377.47	210.77

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**TOTAL GENERAL FUND REVENUE FOR 2022-23**  
**By Funding Sources Per ADA (Part 2)**

RANK	DISTRICT	Current Year Total Revenue Per ADA	Transfers and Other Sources per ADA	Beginning Balance per ADA	Total Revenue Including Beg. Bal & Other Sources Per ADA
1	Santa Monica-Malibu Unified	26,157.44	168.84	6,686.73	33,013.00
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>22,873.97</b>	<b>107.57</b>	<b>5,280.71</b>	<b>28,262.25</b>
3	Davis Joint Unified	18,390.26	0.00	2,511.06	20,901.33
<b>4</b>	<b>Las Virgenes Unified</b>	<b>18,296.64</b>	<b>150.40</b>	<b>4,546.70</b>	<b>22,993.73</b>
5	Manhattan Beach Unified	18,200.66	0.00	2,324.46	20,525.12
6	Burbank Unified	17,921.65	0.00	2,807.55	20,729.19
7	Glendora Unified	17,744.18	35.63	1,691.74	19,471.55
8	Arcadia Unified	17,609.21	196.60	6,796.61	24,602.43
9	Simi Valley Unified	17,452.35	157.12	3,321.21	20,930.68
10	Palos Verdes Peninsula Unified	17,281.51	0.00	2,457.42	19,738.92
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>17,232.62</b>	<b>66.41</b>	<b>3,194.64</b>	<b>20,493.68</b>
12	Conejo Valley Unified	17,103.46	231.60	2,681.95	20,017.01
13	Moorpark Unified	16,982.66	90.35	2,949.96	20,022.97
14	Livermore Valley Joint Unified	16,814.12	1.27	1,539.93	18,355.32
15	Carlsbad Unified	16,732.86	0.00	3,083.19	19,816.06
16	Los Alamitos Unified	16,706.79	249.07	2,307.84	19,263.69
17	Walnut Valley Unified	16,661.09	0.00	4,900.12	21,561.21
18	Pleasanton Unified	16,628.16	55.83	2,077.77	18,761.76
19	Castro Valley Unified	16,434.71	0.00	2,532.47	18,967.18
20	Rocklin Unified	16,195.66	55.05	4,091.42	20,342.12
21	Redondo Beach Unified	15,094.79	0.00	3,086.36	18,181.14
22	Dublin Unified	15,073.52	0.00	3,674.84	18,748.37
23	Oak Park Unified	14,874.78	0.00	1,271.18	16,145.96

**UNRESTRICTED GENERAL FUND REVENUES FOR 2022-23**

1	Santa Monica-Malibu Unified	21,292.02	-4,537.55	5,688.49	22,442.96
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>15,127.93</b>	<b>-2,277.95</b>	<b>3,771.21</b>	<b>16,621.19</b>
3	Davis Joint Unified	14,049.82	-2,873.51	1,143.02	12,319.33
4	Palos Verdes Peninsula Unified	13,862.55	-2,519.08	1,792.58	13,136.04
<b>5</b>	<b>Las Virgenes Unified</b>	<b>13,736.28</b>	<b>-3,046.87</b>	<b>3,665.01</b>	<b>14,354.42</b>
6	Conejo Valley Unified	13,340.33	-1,267.22	2,171.62	14,244.74
7	Glendora Unified	13,178.90	-1,960.28	426.50	11,645.12
<b>8</b>	<b>COMPARATIVE GROUP</b>	<b>12,905.66</b>	<b>-2,109.79</b>	<b>2,049.59</b>	<b>12,845.45</b>
9	Moorpark Unified	12,847.49	-1,642.40	2,132.02	13,337.11
10	Los Alamitos Unified	12,828.44	-959.94	1,109.60	12,978.10
11	Manhattan Beach Unified	12,787.83	-3,277.89	1,803.59	11,313.53
12	Simi Valley Unified	12,745.88	-2,138.86	2,422.58	13,029.59
13	Pleasanton Unified	12,466.05	-2,242.61	1,223.42	11,446.86
14	Burbank Unified	12,421.75	-2,606.93	1,536.99	11,351.81
15	Rocklin Unified	12,310.82	-2,029.87	2,898.32	13,179.27
16	Carlsbad Unified	12,283.79	-2,604.32	2,080.49	11,759.96
17	Livermore Valley Joint Unified	12,252.41	-2,687.88	616.40	10,180.94
18	Arcadia Unified	12,102.38	-1,679.23	2,816.17	13,239.32
19	Redondo Beach Unified	11,928.22	-2,331.19	2,314.66	11,911.70
20	Walnut Valley Unified	11,850.61	-1,018.53	3,434.68	14,266.77
21	Castro Valley Unified	11,844.65	-2,068.50	1,129.69	10,905.84
22	Oak Park Unified	11,783.06	-739.75	598.54	11,641.84
23	Dublin Unified	11,682.47	-1,393.07	2,342.68	12,632.08

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 3

# RESTRICTED AND UNRESTRICTED GENERAL FUND REVENUES FOR 2022-23

RANK	DISTRICT	\$ per ADA Revenue Unrestricted	% Revenue Unrestricted	\$ per ADA Revenue Restricted	% Revenue Restricted
1	Santa Monica-Malibu Unified	21,292.02	81.40%	4,865.42	18.60%
2	<b>ALL UNIFIED DISTRICTS</b>	<b>15,127.93</b>	<b>66.14%</b>	<b>7,746.04</b>	<b>33.86%</b>
3	Davis Joint Unified	14,049.82	76.40%	4,340.45	23.60%
4	Palos Verdes Peninsula Unified	13,862.55	80.22%	3,418.96	19.78%
5	<b>Las Virgenes Unified</b>	<b>13,736.28</b>	<b>75.08%</b>	<b>4,560.36</b>	<b>24.92%</b>
6	Conejo Valley Unified	13,340.33	78.00%	3,763.13	22.00%
7	Glendora Unified	13,178.90	74.27%	4,565.28	25.73%
8	<b>COMPARATIVE GROUP</b>	<b>12,905.66</b>	<b>74.89%</b>	<b>4,326.97</b>	<b>25.11%</b>
9	Moorpark Unified	12,847.49	75.65%	4,135.17	24.35%
10	Los Alamitos Unified	12,828.44	76.79%	3,878.35	23.21%
11	Manhattan Beach Unified	12,787.83	70.26%	5,412.82	29.74%
12	Simi Valley Unified	12,745.88	73.03%	4,706.48	26.97%
13	Pleasanton Unified	12,466.05	74.97%	4,162.11	25.03%
14	Burbank Unified	12,421.75	69.31%	5,499.89	30.69%
15	Rocklin Unified	12,310.82	76.01%	3,884.84	23.99%
16	Carlsbad Unified	12,283.79	73.41%	4,449.07	26.59%
17	Livermore Valley Joint Unified	12,252.41	72.87%	4,561.70	27.13%
18	Arcadia Unified	12,102.38	68.73%	5,506.83	31.27%
19	Redondo Beach Unified	11,928.22	79.02%	3,166.56	20.98%
20	Walnut Valley Unified	11,850.61	71.13%	4,810.48	28.87%
21	Castro Valley Unified	11,844.65	72.07%	4,590.06	27.93%
22	Oak Park Unified	11,783.06	79.22%	3,091.72	20.79%
23	Dublin Unified	11,682.47	77.50%	3,391.05	22.50%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# LCFF FUNDING - 2022-23 ADA

Table 4

RANK	DISTRICT	UPP*	LCFF ADA				Total ADA
			Grades K-3	Grades 4-6	Grades 7-8	Grades 9-12	
1	Simi Valley Unified	40.96%	4,497.88	3,274.31	2,395.76	5,293.65	15,462
2	Glendora Unified	39.07%	1,841.87	1,457.18	1,095.98	2,347.62	6,743
3	Burbank Unified	36.28%	4,062.30	3,016.10	2,265.60	5,114.53	14,459
4	Arcadia Unified	35.09%	2,470.10	1,887.54	1,450.27	3,040.57	8,848
5	Moorpark Unified	34.68%	1,751.86	1,229.77	909.58	1,883.03	5,774
6	Walnut Valley Unified	32.79%	3,488.88	2,816.03	2,235.55	4,745.53	13,286
7	Castro Valley Unified	32.32%	2,634.21	1,984.77	1,392.64	2,873.45	8,885
8	Livermore Valley Joint Unified	28.39%	3,968.76	2,811.55	1,990.88	4,190.41	12,962
9	Santa Monica-Malibu Unified	27.71%	2,624.94	2,126.28	1,561.96	3,145.54	9,459
10	Conejo Valley Unified	26.49%	4,410.80	3,470.25	2,616.08	6,621.26	17,118
11	Davis Joint Unified	24.48%	2,256.02	1,784.09	1,120.11	2,408.40	7,569
12	Carlsbad Unified	22.62%	3,040.64	2,433.57	1,707.14	3,690.14	10,871
13	Rocklin Unified	20.21%	3,001.05	2,422.09	1,849.63	4,246.79	11,520
<b>14</b>	<b>Las Virgenes Unified</b>	<b>19.26%</b>	<b>2,688.74</b>	<b>2,172.57</b>	<b>1,636.90</b>	<b>3,663.36</b>	<b>10,162</b>
15	Redondo Beach Unified	17.71%	2,906.50	2,148.50	1,459.89	3,044.96	9,560
16	Los Alamitos Unified	17.50%	2,613.55	2,038.10	1,520.71	3,139.97	9,312
17	Pleasanton Unified	16.39%	3,751.70	3,163.41	2,301.94	4,894.52	14,112
18	Oak Park Unified	15.35%	1,078.55	929.54	713.31	1,588.78	4,310
19	Dublin Unified	13.34%	4,144.54	2,945.44	1,832.76	3,252.68	12,175
20	Palos Verdes Peninsula Unified	12.92%	2,736.35	2,236.51	1,693.06	3,802.19	10,468
21	Manhattan Beach Unified	5.88%	1,509.93	1,219.11	901.17	2,447.62	6,078

\* UPP - Unduplicated Pupil Percentage

Per ADA calculations are derived from the 2022-23 P-2 LCFF Summary data from the CDE and are inclusive of any charter schools that use the district's general fund.

LCFF funding is calculated on total dollar amounts, not per ADA amount. Per ADA amounts are displayed for comparative purposes only.

Amounts may not total due to rounding.

# LCFF FUNDING - 2022-23 TARGET

Table 5

RANK	DISTRICT	Amounts per ADA								Target
		Base	Supplemental	Concentration	NSS	TIIG	Trans.	ERT	TK	
1	Pleasanton Unified	10,290	337	0	0	0	49	395	482	11,949
2	Dublin Unified	10,181	272	0	0	0	10	414	471	11,761
3	Simi Valley Unified	10,298	844	0	0	85	81	0	211	11,519
4	Moorpark Unified	10,275	713	0	0	180	26	0	261	11,456
5	Glendora Unified	10,298	805	0	0	67	41	0	155	11,366
6	Walnut Valley Unified	10,310	676	0	0	69	77	0	183	11,315
7	Burbank Unified	10,314	748	0	0	61	21	0	125	11,270
8	Arcadia Unified	10,294	722	0	0	56	33	0	135	11,240
9	Conejo Valley Unified	10,363	549	0	0	74	46	0	181	11,213
10	Redondo Beach Unified	10,259	363	0	0	0	26	153	217	11,171
11	Santa Monica-Malibu Unified	10,270	569	0	0	45	87	0	173	11,144
12	Livermore Valley Joint Unified	10,271	583	0	0	58	36	0	144	11,092
<b>13</b>	<b>Las Virgenes Unified</b>	<b>10,316</b>	<b>397</b>	<b>0</b>	<b>0</b>	<b>70</b>	<b>79</b>	<b>0</b>	<b>208</b>	<b>11,071</b>
14	Castro Valley Unified	10,264	663	0	0	0	33	0	70	11,031
15	Carlsbad Unified	10,284	465	0	0	102	13	0	147	11,011
16	Davis Joint Unified	10,252	502	0	0	59	17	0	113	10,942
17	Rocklin Unified	10,330	418	0	0	0	19	0	75	10,842
18	Los Alamitos Unified	10,282	360	0	0	0	72	0	124	10,837
19	Palos Verdes Peninsula Unified	10,320	267	0	0	0	31	0	80	10,698
20	Oak Park Unified	10,323	317	0	0	0	0	0	54	10,694
21	Manhattan Beach Unified	10,388	122	0	0	5	13	0	69	10,596

Per ADA calculations are derived from the 2022-23 P-2 LCFF Summary data from the CDE and are inclusive of any charter schools that use the district's general fund.

LCFF funding is calculated on total dollar amounts, not per ADA amount. Per ADA amounts are displayed for comparative purposes only.

Amounts may not total due to rounding.



# LCFF FUNDING - 2022-23 FUNDING

Table 6

## Amounts per ADA

RANK	DISTRICT	Target	2021-22 Funding	Growth	Est. 2022-23 Funding
1	Pleasanton Unified	11,949	9,819	2,131	11,949
2	Dublin Unified	11,761	9,652	2,109	11,761
3	Simi Valley Unified	11,519	9,938	1,581	11,519
4	Moorpark Unified	11,456	9,915	1,541	11,456
5	Glendora Unified	11,366	9,817	1,549	11,366
6	Walnut Valley Unified	11,315	9,815	1,500	11,315
7	Burbank Unified	11,270	9,858	1,412	11,270
8	Arcadia Unified	11,240	9,779	1,461	11,240
9	Conejo Valley Unified	11,213	9,742	1,471	11,213
10	Redondo Beach Unified	11,171	9,541	1,630	11,171
11	Santa Monica-Malibu Unified	11,144	9,644	1,500	11,144
12	Livermore Valley Joint Unified	11,092	9,630	1,462	11,092
<b>13</b>	<b>Las Virgenes Unified</b>	<b>11,071</b>	<b>9,536</b>	<b>1,536</b>	<b>11,071</b>
14	Castro Valley Unified	11,031	9,605	1,426	11,031
15	Carlsbad Unified	11,011	9,601	1,410	11,011
16	Davis Joint Unified	10,942	9,565	1,377	10,942
17	Rocklin Unified	10,842	9,499	1,343	10,842
18	Los Alamitos Unified	10,837	9,470	1,367	10,837
19	Palos Verdes Peninsula Unified	10,698	9,376	1,322	10,698
20	Oak Park Unified	10,694	9,349	1,345	10,694
21	Manhattan Beach Unified	10,596	9,286	1,311	10,596

Per ADA calculations are derived from the 2022-23 P-2 LCFF Summary data from the CDE and are inclusive of any charter schools that use the district's general fund.

LCFF funding is calculated on total dollar amounts, not per ADA amount. Per ADA amounts are displayed for comparative purposes only.

Amounts may not total due to rounding.

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART IV**  
**EXPENSES**

Prepared By:



Table 1

**TOTAL CERTIFICATED SALARIES FOR 2022-23**

RANK	DISTRICT	Certificated Salaries Per ADA	Certificated Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	9,447.56	77,687,545.04	37.07%	36.61%
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>7,702.96</b>	<b>25,942,311,108.80</b>	<b>39.05%</b>	<b>38.46%</b>
3	Arcadia Unified	7,478.16	63,624,339.94	44.20%	43.19%
4	Davis Joint Unified	7,444.74	53,418,489.62	41.53%	41.53%
5	Conejo Valley Unified	7,306.23	110,413,058.67	44.95%	44.77%
6	Pleasanton Unified	7,295.97	97,919,252.17	45.18%	45.18%
7	Manhattan Beach Unified	7,237.28	40,640,174.59	41.00%	41.00%
8	Dublin Unified	7,116.03	85,306,097.57	46.88%	46.55%
9	Livermore Valley Joint Unified	7,001.10	85,162,808.06	43.68%	43.68%
10	Rocklin Unified	6,942.97	75,134,918.27	45.58%	45.58%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>6,861.26</b>	<b>1,343,734,170.16</b>	<b>42.56%</b>	<b>42.33%</b>
<b>12</b>	<b>Las Virgenes Unified</b>	<b>6,838.79</b>	<b>62,128,366.46</b>	<b>41.30%</b>	<b>37.50%</b>
13	Los Alamitos Unified	6,809.03	57,427,732.12	43.12%	42.61%
14	Castro Valley Unified	6,703.23	58,049,746.05	44.48%	44.30%
15	Oak Park Unified	6,523.05	26,480,600.13	46.06%	46.04%
16	Carlsbad Unified	6,486.17	66,715,503.05	41.16%	41.16%
17	Glendora Unified	6,479.64	39,646,719.98	44.38%	44.18%
18	Simi Valley Unified	6,458.54	93,839,512.07	38.75%	38.75%
19	Redondo Beach Unified	6,405.20	57,871,335.32	45.83%	45.83%
20	Burbank Unified	6,218.68	83,508,846.44	40.42%	40.39%
21	Walnut Valley Unified	6,178.11	80,274,839.65	42.44%	42.00%
22	Palos Verdes Peninsula Unified	6,155.09	61,071,905.94	39.35%	38.33%
23	Moorpark Unified	5,523.74	29,540,745.48	37.13%	37.13%

**UNRESTRICTED CERTIFICATED SALARIES FOR 2022-23**

1	Santa Monica-Malibu Unified	7,406.37	60,902,809.07	41.42%	40.69%
2	Davis Joint Unified	5,993.18	43,003,054.84	52.07%	52.06%
3	Dublin Unified	5,947.47	71,297,610.64	54.89%	54.34%
4	Conejo Valley Unified	5,848.09	88,377,328.78	49.69%	49.42%
5	Pleasanton Unified	5,847.35	78,477,394.05	56.24%	56.24%
6	Oak Park Unified	5,791.74	23,511,808.22	53.57%	53.57%
7	Arcadia Unified	5,764.59	49,045,215.22	54.15%	53.44%
8	Los Alamitos Unified	5,744.30	48,447,772.98	49.71%	48.96%
<b>9</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>5,569.37</b>	<b>18,756,731,222.78</b>	<b>46.84%</b>	<b>45.84%</b>
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>5,404.48</b>	<b>1,058,434,107.14</b>	<b>50.75%</b>	<b>50.40%</b>
11	Walnut Valley Unified	5,256.14	68,295,192.68	50.49%	49.76%
12	Redondo Beach Unified	5,222.18	47,182,685.36	57.25%	57.25%
13	Rocklin Unified	5,205.13	56,328,464.56	53.06%	53.06%
14	Livermore Valley Joint Unified	5,110.27	62,162,432.47	52.89%	52.89%
15	Glendora Unified	5,093.84	31,167,454.61	53.16%	52.80%
16	Simi Valley Unified	5,005.64	72,729,655.47	44.92%	44.92%
17	Palos Verdes Peninsula Unified	4,991.37	49,525,267.07	46.94%	45.30%
18	Castro Valley Unified	4,987.86	43,194,722.28	53.95%	53.61%
<b>19</b>	<b>Las Virgenes Unified</b>	<b>4,972.33</b>	<b>45,172,151.54</b>	<b>48.35%</b>	<b>42.05%</b>
20	Carlsbad Unified	4,936.93	50,780,274.52	50.17%	50.17%
21	Manhattan Beach Unified	4,857.68	27,277,755.74	51.26%	51.26%
22	Burbank Unified	4,748.09	63,760,816.11	53.27%	53.20%
23	Moorpark Unified	4,294.42	22,966,392.47	41.65%	41.65%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 2

# **CERTIFICATED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2022-23**

RANK	DISTRICT	Certificated Non-Mgmt Salaries Per ADA	Certificated Non-Mgmt Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	8,463.23	69,593,370.06	33.20%	32.79%
2	<b>ALL UNIFIED DISTRICTS</b>	<b>6,931.46</b>	<b>23,344,030,766.67</b>	<b>35.14%</b>	<b>34.61%</b>
3	Arcadia Unified	6,791.84	57,785,076.89	40.14%	39.23%
4	Manhattan Beach Unified	6,609.15	37,112,942.88	37.44%	37.44%
5	Conejo Valley Unified	6,598.03	99,710,567.66	40.59%	40.43%
6	Davis Joint Unified	6,592.50	47,303,347.93	36.78%	36.77%
7	Dublin Unified	6,456.95	77,405,147.35	42.54%	42.24%
8	Pleasanton Unified	6,442.01	86,458,289.46	39.89%	39.89%
9	Rocklin Unified	6,361.03	68,837,313.66	41.76%	41.76%
10	Los Alamitos Unified	6,293.42	53,079,089.05	39.86%	39.38%
11	Livermore Valley Joint Unified	6,248.03	76,002,336.04	38.98%	38.98%
12	<b>COMPARATIVE GROUP</b>	<b>6,221.19</b>	<b>1,218,380,005.68</b>	<b>38.59%</b>	<b>38.38%</b>
13	<b>Las Virgenes Unified</b>	<b>6,217.00</b>	<b>56,479,594.40</b>	<b>37.55%</b>	<b>34.09%</b>
14	Castro Valley Unified	6,104.08	52,861,182.63	40.50%	40.34%
15	Carlsbad Unified	5,914.21	60,832,478.15	37.53%	37.53%
16	Oak Park Unified	5,900.75	23,954,311.22	41.67%	41.65%
17	Redondo Beach Unified	5,893.19	53,245,295.29	42.16%	42.16%
18	Glendora Unified	5,873.36	35,937,097.90	40.22%	40.05%
19	Simi Valley Unified	5,838.67	84,833,156.72	35.03%	35.03%
20	Burbank Unified	5,780.76	77,628,189.45	37.58%	37.55%
21	Walnut Valley Unified	5,706.98	74,153,166.70	39.21%	38.80%
22	Palos Verdes Peninsula Unified	5,645.20	56,012,651.61	36.09%	35.15%
23	Moorpark Unified	4,793.42	25,634,995.03	32.22%	32.22%

## **UNRESTRICTED CERTIFICATED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2022-23**

1	Santa Monica-Malibu Unified	6,558.24	53,928,574.22	36.68%	36.03%
2	Dublin Unified	5,355.39	64,199,815.78	49.43%	48.93%
3	Davis Joint Unified	5,260.56	37,746,232.34	45.71%	45.70%
4	Los Alamitos Unified	5,251.10	44,288,124.27	45.44%	44.76%
5	Oak Park Unified	5,177.74	21,019,252.91	47.89%	47.89%
6	Conejo Valley Unified	5,161.93	78,007,956.67	43.86%	43.62%
7	Pleasanton Unified	5,137.73	68,953,560.40	49.41%	49.41%
8	Arcadia Unified	5,122.37	43,581,192.81	48.11%	47.49%
9	<b>ALL UNIFIED DISTRICTS</b>	<b>4,951.71</b>	<b>16,676,542,655.30</b>	<b>41.65%</b>	<b>40.76%</b>
10	<b>COMPARATIVE GROUP</b>	<b>4,838.06</b>	<b>947,502,766.99</b>	<b>45.43%</b>	<b>45.12%</b>
11	Walnut Valley Unified	4,815.33	62,567,603.29	46.26%	45.58%
12	Redondo Beach Unified	4,735.54	42,785,931.44	51.91%	51.91%
13	Rocklin Unified	4,700.58	50,868,385.06	47.92%	47.92%
14	Glendora Unified	4,566.13	27,938,618.86	47.65%	47.33%
15	Palos Verdes Peninsula Unified	4,529.57	44,943,203.41	42.60%	41.11%
16	Castro Valley Unified	4,518.80	39,132,632.04	48.88%	48.57%
17	Livermore Valley Joint Unified	4,491.26	54,632,617.92	46.49%	46.49%
18	<b>Las Virgenes Unified</b>	<b>4,466.88</b>	<b>40,580,305.31</b>	<b>43.44%</b>	<b>37.78%</b>
19	Carlsbad Unified	4,449.84	45,770,203.11	45.22%	45.22%
20	Simi Valley Unified	4,418.86	64,203,923.98	39.66%	39.66%
21	Manhattan Beach Unified	4,389.57	24,649,131.37	46.32%	46.32%
22	Burbank Unified	4,343.76	58,331,182.51	48.73%	48.67%
23	Moorpark Unified	3,731.26	19,954,624.60	36.19%	36.19%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2022-23**  
**(Total of Object Codes 1300 and 2300)**

RANK	DISTRICT	Admin Salary Per ADA	Admin Salary Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	1,335.46	10,981,500.80	5.24%	5.17%
2	Davis Joint Unified	1,085.10	7,785,979.41	6.05%	6.05%
3	Pleasanton Unified	1,043.57	14,005,802.57	6.46%	6.46%
4	Livermore Valley Joint Unified	1,026.95	12,492,029.12	6.41%	6.41%
<b>5</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,004.18</b>	<b>3,381,918,365.93</b>	<b>5.09%</b>	<b>5.01%</b>
6	Moorpark Unified	978.91	5,235,147.74	6.58%	6.58%
7	Arcadia Unified	954.79	8,123,377.97	5.64%	5.51%
8	Dublin Unified	927.08	11,113,664.71	6.11%	6.06%
9	Castro Valley Unified	864.54	7,486,851.71	5.74%	5.71%
10	Conejo Valley Unified	844.39	12,760,542.68	5.19%	5.17%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>823.33</b>	<b>161,243,105.49</b>	<b>5.11%</b>	<b>5.08%</b>
<b>12</b>	<b>Las Virgenes Unified</b>	<b>802.44</b>	<b>7,289,893.66</b>	<b>4.85%</b>	<b>4.40%</b>
13	Manhattan Beach Unified	796.70	4,473,769.85	4.51%	4.51%
14	Glendora Unified	775.80	4,746,847.92	5.31%	5.29%
15	Simi Valley Unified	738.07	10,723,799.78	4.43%	4.43%
16	Redondo Beach Unified	733.15	6,624,076.19	5.25%	5.25%
17	Oak Park Unified	726.56	2,949,490.13	5.13%	5.13%
18	Rocklin Unified	675.86	7,313,947.07	4.44%	4.44%
19	Carlsbad Unified	673.54	6,927,897.22	4.27%	4.27%
20	Los Alamitos Unified	664.99	5,608,552.48	4.21%	4.16%
21	Palos Verdes Peninsula Unified	630.62	6,257,097.81	4.03%	3.93%
22	Walnut Valley Unified	615.61	7,998,879.87	4.23%	4.18%
23	Burbank Unified	568.47	7,633,850.46	3.70%	3.69%

**UNRESTRICTED SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2022-23**

1	Santa Monica-Malibu Unified	1,113.57	9,156,931.91	6.23%	6.12%
2	Davis Joint Unified	933.68	6,699,442.75	8.11%	8.11%
3	Arcadia Unified	871.50	7,414,757.21	8.19%	8.08%
4	Pleasanton Unified	856.11	11,489,874.53	8.23%	8.23%
5	Dublin Unified	832.57	9,980,708.75	7.68%	7.61%
6	Livermore Valley Joint Unified	814.55	9,908,351.10	8.43%	8.43%
<b>7</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>791.92</b>	<b>2,667,073,098.57</b>	<b>6.66%</b>	<b>6.52%</b>
8	Moorpark Unified	776.17	4,150,899.72	7.53%	7.53%
9	Conejo Valley Unified	771.32	11,656,276.45	6.55%	6.52%
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>710.35</b>	<b>139,116,983.17</b>	<b>6.67%</b>	<b>6.62%</b>
11	Simi Valley Unified	696.39	10,118,184.79	6.25%	6.25%
12	Castro Valley Unified	686.87	5,948,312.68	7.43%	7.38%
13	Oak Park Unified	664.68	2,698,298.59	6.15%	6.15%
<b>14</b>	<b>Las Virgenes Unified</b>	<b>660.92</b>	<b>6,004,241.96</b>	<b>6.43%</b>	<b>5.59%</b>
15	Glendora Unified	633.86	3,878,384.59	6.61%	6.57%
16	Redondo Beach Unified	606.53	5,480,046.37	6.65%	6.65%
17	Los Alamitos Unified	604.76	5,100,573.18	5.23%	5.15%
18	Rocklin Unified	592.29	6,409,644.72	6.04%	6.04%
19	Manhattan Beach Unified	587.23	3,297,523.54	6.20%	6.20%
20	Carlsbad Unified	572.28	5,886,372.53	5.82%	5.82%
21	Walnut Valley Unified	566.56	7,361,570.05	5.44%	5.36%
22	Palos Verdes Peninsula Unified	553.65	5,493,417.44	5.21%	5.02%
23	Burbank Unified	520.33	6,987,412.27	5.84%	5.83%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 4

## TOTAL CLASSIFIED SALARIES FOR 2022-23

RANK	DISTRICT	Classified Salaries Per ADA	Classified Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	4,793.20	39,414,622.67	18.81%	18.57%
2	Davis Joint Unified	3,203.59	22,986,782.88	17.87%	17.87%
3	Palos Verdes Peninsula Unified	2,964.22	29,411,479.59	18.95%	18.46%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>2,853.84</b>	<b>9,611,263,323.83</b>	<b>14.47%</b>	<b>14.25%</b>
5	Manhattan Beach Unified	2,761.46	15,506,654.72	15.64%	15.64%
6	Arcadia Unified	2,531.51	21,538,126.36	14.96%	14.62%
<b>7</b>	<b>Las Virgenes Unified</b>	<b>2,524.53</b>	<b>22,934,575.00</b>	<b>15.25%</b>	<b>13.84%</b>
8	Los Alamitos Unified	2,484.83	20,957,203.35	15.74%	15.55%
9	Livermore Valley Joint Unified	2,482.48	30,197,347.22	15.49%	15.49%
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>2,414.20</b>	<b>472,805,787.92</b>	<b>14.98%</b>	<b>14.90%</b>
11	Rocklin Unified	2,368.79	25,634,459.59	15.55%	15.55%
12	Conejo Valley Unified	2,348.02	35,483,662.49	14.45%	14.39%
13	Simi Valley Unified	2,346.32	34,090,899.04	14.08%	14.08%
14	Burbank Unified	2,245.04	30,148,058.84	14.59%	14.58%
15	Moorpark Unified	2,241.51	11,987,514.31	15.07%	15.07%
16	Glendora Unified	2,209.26	13,517,718.00	15.13%	15.06%
17	Oak Park Unified	2,171.45	8,815,105.82	15.33%	15.33%
18	Redondo Beach Unified	2,121.72	19,169,903.68	15.18%	15.18%
19	Castro Valley Unified	2,105.32	18,232,037.04	13.97%	13.91%
20	Dublin Unified	2,080.12	24,936,287.23	13.71%	13.61%
21	Pleasanton Unified	2,044.47	27,438,850.52	12.66%	12.66%
22	Walnut Valley Unified	1,890.24	24,560,635.54	12.99%	12.85%
23	Carlsbad Unified	1,825.66	18,778,439.03	11.59%	11.59%

## UNRESTRICTED CLASSIFIED SALARIES FOR 2022-23

1	Santa Monica-Malibu Unified	2,964.65	24,378,430.31	16.58%	16.29%
2	Palos Verdes Peninsula Unified	1,803.46	17,894,250.38	16.96%	16.37%
3	Davis Joint Unified	1,783.08	12,794,218.33	15.49%	15.49%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,672.81</b>	<b>5,633,748,254.00</b>	<b>14.07%</b>	<b>13.77%</b>
5	Simi Valley Unified	1,583.86	23,012,714.36	14.21%	14.21%
6	Moorpark Unified	1,565.30	8,371,138.01	15.18%	15.18%
7	Conejo Valley Unified	1,525.49	23,053,456.43	12.96%	12.89%
8	Arcadia Unified	1,524.97	12,974,458.58	14.32%	14.14%
<b>9</b>	<b>Las Virgenes Unified</b>	<b>1,520.82</b>	<b>13,816,151.63</b>	<b>14.79%</b>	<b>12.86%</b>
10	Los Alamitos Unified	1,480.86	12,489,638.56	12.82%	12.62%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>1,460.92</b>	<b>286,110,972.66</b>	<b>13.72%</b>	<b>13.62%</b>
12	Rocklin Unified	1,409.05	15,248,326.87	14.36%	14.36%
13	Oak Park Unified	1,402.99	5,695,513.17	12.98%	12.98%
14	Livermore Valley Joint Unified	1,398.62	17,013,093.18	14.48%	14.48%
15	Walnut Valley Unified	1,394.25	18,116,032.50	13.39%	13.20%
16	Dublin Unified	1,339.99	16,063,683.44	12.37%	12.24%
17	Castro Valley Unified	1,320.78	11,437,873.67	14.29%	14.20%
18	Glendora Unified	1,274.66	7,799,229.79	13.30%	13.21%
19	Burbank Unified	1,204.71	16,177,658.50	13.52%	13.50%
20	Manhattan Beach Unified	1,159.34	6,510,164.41	12.23%	12.23%
21	Pleasanton Unified	1,147.98	15,407,102.94	11.04%	11.04%
22	Carlsbad Unified	1,126.55	11,587,428.37	11.45%	11.45%
23	Redondo Beach Unified	1,116.38	10,086,560.86	12.24%	12.24%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# CLASSIFIED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2022-23

RANK	DISTRICT	Classified Non-Mgmt Per ADA	Classified Non-Mgmt Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	4,442.07	36,527,296.85	17.43%	17.21%
2	Davis Joint Unified	2,970.73	21,315,945.16	16.57%	16.57%
3	Palos Verdes Peninsula Unified	2,843.49	28,213,636.11	18.18%	17.71%
4	<b>ALL UNIFIED DISTRICTS</b>	<b>2,621.16</b>	<b>8,827,625,300.03</b>	<b>13.29%</b>	<b>13.09%</b>
5	Manhattan Beach Unified	2,592.89	14,560,116.58	14.69%	14.69%
6	<b>Las Virgenes Unified</b>	<b>2,343.88</b>	<b>21,293,453.40</b>	<b>14.16%</b>	<b>12.85%</b>
7	Los Alamitos Unified	2,335.45	19,697,293.94	14.79%	14.61%
8	Rocklin Unified	2,274.88	24,618,117.13	14.93%	14.93%
9	Arcadia Unified	2,263.04	19,254,011.44	13.38%	13.07%
10	<b>COMPARATIVE GROUP</b>	<b>2,230.95</b>	<b>436,916,846.91</b>	<b>13.84%</b>	<b>13.76%</b>
11	Simi Valley Unified	2,228.11	32,373,454.61	13.37%	13.37%
12	Conejo Valley Unified	2,211.83	33,425,610.82	13.61%	13.55%
13	Livermore Valley Joint Unified	2,208.59	26,865,790.12	13.78%	13.78%
14	Burbank Unified	2,114.49	28,394,865.37	13.75%	13.73%
15	Oak Park Unified	2,067.21	8,391,904.60	14.60%	14.59%
16	Glendora Unified	2,039.74	12,480,492.16	13.97%	13.91%
17	Moorpark Unified	1,992.93	10,658,117.02	13.40%	13.40%
18	Redondo Beach Unified	1,900.58	17,171,867.52	13.60%	13.60%
19	Pleasanton Unified	1,854.85	24,894,010.66	11.49%	11.49%
20	Castro Valley Unified	1,839.93	15,933,748.75	12.21%	12.16%
21	Dublin Unified	1,812.13	21,723,572.74	11.94%	11.85%
22	Walnut Valley Unified	1,745.76	22,683,428.62	11.99%	11.87%
23	Carlsbad Unified	1,724.08	17,733,566.71	10.94%	10.94%

## UNRESTRICTED CLASSIFIED NON-MANAGEMENT SALARY EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	2,699.22	22,195,733.25	15.10%	14.83%
2	Palos Verdes Peninsula Unified	1,711.61	16,982,896.60	16.10%	15.53%
3	Davis Joint Unified	1,582.03	11,351,598.08	13.75%	13.74%
4	<b>ALL UNIFIED DISTRICTS</b>	<b>1,498.55</b>	<b>5,046,863,722.91</b>	<b>12.60%</b>	<b>12.33%</b>
5	Simi Valley Unified	1,474.26	21,420,261.06	13.23%	13.23%
6	Conejo Valley Unified	1,440.33	21,766,552.09	12.24%	12.17%
7	Los Alamitos Unified	1,369.29	11,548,714.09	11.85%	11.67%
8	<b>Las Virgenes Unified</b>	<b>1,365.35</b>	<b>12,403,755.90</b>	<b>13.28%</b>	<b>11.55%</b>
9	Oak Park Unified	1,352.31	5,489,769.89	12.51%	12.51%
10	Moorpark Unified	1,352.29	7,232,006.16	13.12%	13.12%
11	Rocklin Unified	1,321.30	14,298,761.65	13.47%	13.47%
12	<b>COMPARATIVE GROUP</b>	<b>1,317.00</b>	<b>257,925,329.64</b>	<b>12.37%</b>	<b>12.28%</b>
13	Arcadia Unified	1,295.69	11,023,723.78	12.17%	12.01%
14	Walnut Valley Unified	1,268.49	16,482,051.84	12.19%	12.01%
15	Livermore Valley Joint Unified	1,203.08	14,634,556.63	12.45%	12.45%
16	Glendora Unified	1,168.50	7,149,680.95	12.19%	12.11%
17	Castro Valley Unified	1,102.97	9,551,651.23	11.93%	11.86%
18	Dublin Unified	1,099.51	13,180,769.55	10.15%	10.05%
19	Burbank Unified	1,088.70	14,619,879.83	12.21%	12.20%
20	Carlsbad Unified	1,041.35	10,711,127.25	10.58%	10.58%
21	Manhattan Beach Unified	1,040.22	5,841,265.24	10.98%	10.98%
22	Pleasanton Unified	1,001.49	13,441,062.06	9.63%	9.63%
23	Redondo Beach Unified	996.48	9,003,268.41	10.92%	10.92%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## TOTAL EMPLOYEE BENEFIT EXPENSE FOR 2022-23

RANK	DISTRICT	Employee Benefits Per ADA	Employee Benefits Dollars	% of Total Expense, Transfers & Other Uses	% of Total Salary
1	Santa Monica-Malibu Unified	6,968.48	57,302,036.88	27.00%	48.93%
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>5,026.49</b>	<b>16,928,400,190.13</b>	<b>25.10%</b>	<b>47.61%</b>
3	Manhattan Beach Unified	4,473.63	25,121,193.94	25.34%	44.74%
4	Simi Valley Unified	4,472.11	64,977,711.13	26.83%	50.79%
<b>5</b>	<b>Las Virgenes Unified</b>	<b>4,304.67</b>	<b>39,106,601.66</b>	<b>23.61%</b>	<b>45.97%</b>
6	Arcadia Unified	4,158.58	35,381,244.58	24.02%	41.55%
7	Los Alamitos Unified	3,992.90	33,676,339.05	24.98%	42.96%
8	Carlsbad Unified	3,991.10	41,051,724.33	25.33%	48.02%
9	Davis Joint Unified	3,965.36	28,452,764.50	22.12%	37.24%
10	Conejo Valley Unified	3,959.35	59,834,431.08	24.26%	41.01%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>3,922.37</b>	<b>768,171,802.03</b>	<b>24.20%</b>	<b>42.29%</b>
12	Livermore Valley Joint Unified	3,912.70	47,594,911.22	24.41%	41.26%
13	Walnut Valley Unified	3,911.90	50,828,945.15	26.59%	48.48%
14	Palos Verdes Peninsula Unified	3,783.06	37,536,220.12	23.56%	41.48%
15	Pleasanton Unified	3,615.09	48,518,166.87	22.39%	38.70%
16	Moorpark Unified	3,610.62	19,309,449.35	24.27%	46.50%
17	Burbank Unified	3,596.50	48,296,420.63	23.36%	42.49%
18	Rocklin Unified	3,517.28	38,063,002.21	23.09%	37.77%
19	Dublin Unified	3,459.96	41,477,532.76	22.63%	37.62%
20	Glendora Unified	3,449.14	21,104,131.07	23.52%	39.70%
21	Castro Valley Unified	3,378.78	29,260,145.14	22.33%	38.36%
22	Oak Park Unified	3,190.44	12,951,718.67	22.52%	36.69%
23	Redondo Beach Unified	3,036.36	27,433,713.35	21.72%	35.61%

## UNRESTRICTED EMPLOYEE BENEFIT EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	5,273.99	43,368,184.60	28.98%	50.85%
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>3,013.61</b>	<b>10,149,338,413.99</b>	<b>24.81%</b>	<b>41.61%</b>
3	Conejo Valley Unified	2,996.14	45,278,104.57	25.32%	40.63%
4	Simi Valley Unified	2,854.65	41,476,664.82	25.62%	43.32%
5	Moorpark Unified	2,811.92	15,038,015.99	27.27%	47.99%
6	Walnut Valley Unified	2,743.83	35,651,693.65	25.97%	41.26%
7	Los Alamitos Unified	2,721.01	22,949,142.49	23.19%	37.66%
8	Oak Park Unified	2,647.07	10,745,870.33	24.49%	36.79%
<b>9</b>	<b>Las Virgenes Unified</b>	<b>2,545.93</b>	<b>23,129,053.29</b>	<b>21.53%</b>	<b>39.21%</b>
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>2,535.46</b>	<b>496,553,438.69</b>	<b>23.64%</b>	<b>36.93%</b>
11	Carlsbad Unified	2,511.27	25,830,433.87	25.52%	41.42%
12	Arcadia Unified	2,506.69	21,326,968.83	23.24%	34.39%
13	Davis Joint Unified	2,503.44	17,962,994.64	21.75%	32.19%
14	Palos Verdes Peninsula Unified	2,352.20	23,338,942.18	21.35%	34.62%
15	Manhattan Beach Unified	2,336.01	13,117,621.58	24.65%	38.82%
16	Livermore Valley Joint Unified	2,224.80	27,062,979.75	23.03%	34.18%
17	Redondo Beach Unified	2,191.04	19,796,221.57	24.02%	34.57%
18	Burbank Unified	2,153.02	28,912,357.16	24.12%	36.17%
19	Rocklin Unified	2,147.51	23,239,807.12	21.89%	32.47%
20	Dublin Unified	2,142.43	25,683,173.50	19.57%	29.40%
21	Glendora Unified	2,121.92	12,983,279.44	21.99%	33.32%
22	Pleasanton Unified	2,073.66	27,830,553.07	19.94%	29.64%
23	Castro Valley Unified	1,727.54	14,960,429.53	18.57%	27.38%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.



Table 7

**HEALTH AND WELFARE BENEFIT EXPENSE FOR 2022-23**  
**(Total of Object Codes 3401, 3402, 3901, and 3902)**

RANK	DISTRICT	Health Welfare Per ADA	Health Welfare Dollars	% of Total Expense, Transfers and Other Uses	% of Total Salary
1	Santa Monica-Malibu Unified	2,618.75	21,534,022.67	10.15%	18.39%
2	Simi Valley Unified	1,635.07	23,756,766.72	9.81%	18.57%
3	Conejo Valley Unified	1,596.07	24,120,110.26	9.78%	16.53%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,533.60</b>	<b>5,164,900,850.78</b>	<b>7.66%</b>	<b>14.53%</b>
5	Moorpark Unified	1,425.34	7,622,642.53	9.58%	18.36%
6	Walnut Valley Unified	1,378.57	17,912,337.80	9.37%	17.09%
7	Manhattan Beach Unified	1,343.24	7,542,840.43	7.61%	13.43%
8	Carlsbad Unified	1,283.86	13,205,587.87	8.15%	15.45%
9	Oak Park Unified	1,187.70	4,821,508.50	8.38%	13.66%
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>1,089.37</b>	<b>213,346,872.46</b>	<b>6.72%</b>	<b>11.74%</b>
<b>11</b>	<b>Las Virgenes Unified</b>	<b>1,081.68</b>	<b>9,826,747.40</b>	<b>5.93%</b>	<b>11.55%</b>
12	Redondo Beach Unified	1,029.29	9,299,693.09	7.36%	12.07%
13	Los Alamitos Unified	1,021.04	8,611,526.50	6.39%	10.99%
14	Burbank Unified	952.47	12,790,485.24	6.19%	11.25%
15	Arcadia Unified	885.04	7,529,942.10	5.11%	8.84%
16	Livermore Valley Joint Unified	884.93	10,764,424.64	5.52%	9.33%
17	Rocklin Unified	772.24	8,357,008.31	5.07%	8.29%
18	Glendora Unified	763.46	4,671,375.79	5.21%	8.79%
19	Davis Joint Unified	751.45	5,391,866.56	4.19%	7.06%
20	Palos Verdes Peninsula Unified	688.58	6,832,251.59	4.29%	7.55%
21	Dublin Unified	596.25	7,147,766.49	3.90%	6.48%
22	Castro Valley Unified	529.59	4,586,210.73	3.50%	6.01%
23	Pleasanton Unified	510.28	6,848,504.64	3.16%	5.46%

**UNRESTRICTED HEALTH AND WELFARE BENEFIT EXPENSE FOR 2022-23**

1	Santa Monica-Malibu Unified	2,070.32	17,024,303.39	11.37%	19.96%
2	Conejo Valley Unified	1,210.54	18,293,862.53	10.23%	16.42%
3	Simi Valley Unified	1,150.45	16,715,428.49	10.32%	17.46%
4	Walnut Valley Unified	1,147.52	14,910,247.85	10.86%	17.25%
5	Moorpark Unified	1,126.89	6,026,580.28	10.93%	19.23%
<b>6</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,066.54</b>	<b>3,591,944,285.38</b>	<b>8.78%</b>	<b>14.73%</b>
7	Oak Park Unified	1,002.46	4,069,519.87	9.27%	13.93%
8	Carlsbad Unified	966.14	9,937,568.83	9.82%	15.93%
9	Los Alamitos Unified	879.85	7,420,713.00	7.50%	12.18%
10	Manhattan Beach Unified	832.42	4,674,370.73	8.78%	13.83%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>812.09</b>	<b>159,043,254.18</b>	<b>7.57%</b>	<b>11.83%</b>
12	Redondo Beach Unified	759.92	6,865,966.53	8.33%	11.99%
<b>13</b>	<b>Las Virgenes Unified</b>	<b>732.69</b>	<b>6,656,250.30</b>	<b>6.20%</b>	<b>11.28%</b>
14	Burbank Unified	690.95	9,278,566.02	7.74%	11.61%
15	Livermore Valley Joint Unified	628.00	7,639,139.06	6.50%	9.65%
16	Davis Joint Unified	608.99	4,369,681.95	5.29%	7.83%
17	Arcadia Unified	607.98	5,172,681.80	5.64%	8.34%
18	Glendora Unified	590.25	3,611,537.22	6.12%	9.27%
19	Rocklin Unified	589.48	6,379,230.53	6.01%	8.91%
20	Palos Verdes Peninsula Unified	492.07	4,882,395.93	4.47%	7.24%
21	Dublin Unified	483.62	5,797,608.35	4.42%	6.64%
22	Castro Valley Unified	272.48	2,359,663.35	2.93%	4.32%
23	Pleasanton Unified	269.29	3,614,188.47	2.59%	3.85%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 8

**OTHER POST-EMPLOYMENT BENEFITS EXPENSE FOR 2022-23**  
**(Total of Object Codes 3701, 3702, 3751 and 3752)**

RANK	DISTRICT	OPEB Per ADA	Other Post- Employment Benefits Dollars	% of Total Expense, Transfers and Other Uses	% of Total Salary
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>204.16</b>	<b>687,592,317.87</b>	<b>1.02%</b>	<b>1.93%</b>
2	Moorpark Unified	201.63	1,078,291.13	1.36%	2.60%
3	Palos Verdes Peninsula Unified	200.99	1,994,212.18	1.25%	2.20%
4	Santa Monica-Malibu Unified	177.06	1,455,987.80	0.69%	1.24%
5	Pleasanton Unified	118.56	1,591,169.40	0.73%	1.27%
6	Los Alamitos Unified	110.29	930,199.00	0.69%	1.19%
7	Carlsbad Unified	100.77	1,036,481.21	0.64%	1.21%
8	Castro Valley Unified	77.63	672,288.59	0.51%	0.88%
9	Walnut Valley Unified	73.11	949,947.69	0.50%	0.91%
<b>10</b>	<b>Las Virgenes Unified</b>	<b>73.10</b>	<b>664,080.09</b>	<b>0.40%</b>	<b>0.78%</b>
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>61.15</b>	<b>11,976,351.44</b>	<b>0.38%</b>	<b>0.66%</b>
12	Davis Joint Unified	56.72	407,019.51	0.32%	0.53%
13	Glendora Unified	40.94	250,515.14	0.28%	0.47%
14	Arcadia Unified	39.90	339,507.83	0.23%	0.40%
15	Livermore Valley Joint Unified	36.60	445,254.15	0.23%	0.39%
16	Conejo Valley Unified	32.12	485,401.34	0.20%	0.33%
17	Simi Valley Unified	19.93	289,532.03	0.12%	0.23%
18	Manhattan Beach Unified	8.20	46,033.51	0.05%	0.08%
19	Burbank Unified	0.22	2,944.33	0.00%	0.00%
20	Rocklin Unified	0.14	1,566.60	0.00%	0.00%
21	Oak Park Unified	0.00	0.00	0.00%	0.00%
22	Dublin Unified	0.00	0.00	0.00%	0.00%
23	Redondo Beach Unified	0.00	0.00	0.00%	0.00%

**UNRESTRICTED OTHER POST-EMPLOYMENT BENEFITS EXPENSE FOR 2022-23**

1	Moorpark Unified	201.63	1,078,291.13	1.36%	2.60%
2	Palos Verdes Peninsula Unified	189.75	1,882,696.09	1.18%	2.08%
<b>3</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>146.45</b>	<b>493,208,065.50</b>	<b>0.73%</b>	<b>1.39%</b>
4	Santa Monica-Malibu Unified	128.73	1,058,525.63	0.50%	0.90%
5	Pleasanton Unified	118.56	1,591,169.40	0.73%	1.27%
6	Los Alamitos Unified	108.41	914,296.00	0.68%	1.17%
7	Carlsbad Unified	80.15	824,395.56	0.51%	0.96%
<b>8</b>	<b>Las Virgenes Unified</b>	<b>73.10</b>	<b>664,080.09</b>	<b>0.40%</b>	<b>0.78%</b>
9	Castro Valley Unified	57.88	501,206.60	0.38%	0.66%
10	Davis Joint Unified	56.72	407,019.51	0.32%	0.53%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>50.36</b>	<b>9,862,632.01</b>	<b>0.31%</b>	<b>0.54%</b>
12	Glendora Unified	40.94	250,515.14	0.28%	0.47%
13	Arcadia Unified	39.90	339,507.83	0.23%	0.40%
14	Conejo Valley Unified	30.70	463,990.94	0.19%	0.32%
15	Walnut Valley Unified	20.99	272,750.81	0.14%	0.26%
16	Simi Valley Unified	15.29	222,119.09	0.09%	0.17%
17	Manhattan Beach Unified	8.20	46,033.51	0.05%	0.08%
18	Livermore Valley Joint Unified	0.55	6,714.11	0.00%	0.01%
19	Burbank Unified	0.15	2,013.10	0.00%	0.00%
20	Rocklin Unified	0.13	1,387.56	0.00%	0.00%
21	Oak Park Unified	0.00	0.00	0.00%	0.00%
22	Dublin Unified	0.00	0.00	0.00%	0.00%
23	Redondo Beach Unified	0.00	0.00	0.00%	0.00%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 9

# ALL PERSONNEL SALARY AND BENEFIT EXPENSES FOR 2022-23

RANK	DISTRICT	% of Total Expense	% of Total Expense, Transfers and Other Uses	Personnel Salary & Benefits per ADA	Personnel Salary & Benefits Dollars
1	Rocklin Unified	84.22%	84.22%	12,829.04	138,832,380.07
2	Los Alamitos Unified	84.15%	83.14%	13,286.75	112,061,274.52
3	Oak Park Unified	83.92%	83.88%	11,884.95	48,247,424.62
4	Conejo Valley Unified	83.75%	83.41%	13,613.61	205,731,152.24
5	Arcadia Unified	83.74%	81.83%	14,168.24	120,543,710.88
6	Livermore Valley Joint Unified	83.58%	83.58%	13,396.27	162,955,066.50
7	Dublin Unified	83.39%	82.78%	12,656.11	151,719,917.56
8	Santa Monica-Malibu Unified	83.21%	82.18%	21,209.24	174,404,204.59
9	Glendora Unified	83.13%	82.76%	12,138.04	74,268,569.05
10	Redondo Beach Unified	82.73%	82.73%	11,563.28	104,474,952.35
11	<b>Las Virgenes Unified</b>	<b>82.55%</b>	<b>74.95%</b>	<b>13,667.98</b>	<b>124,169,543.12</b>
12	Palos Verdes Peninsula Unified	82.48%	80.34%	12,902.37	128,019,605.65
13	Walnut Valley Unified	82.30%	81.44%	11,980.25	155,664,420.34
14	Manhattan Beach Unified	81.98%	81.98%	14,472.37	81,268,023.25
15	<b>COMPARATIVE GROUP</b>	<b>81.87%</b>	<b>81.43%</b>	<b>13,197.83</b>	<b>2,584,711,760.11</b>
16	Davis Joint Unified	81.52%	81.51%	14,613.69	104,858,037.00
17	Castro Valley Unified	80.86%	80.55%	12,187.33	105,541,928.23
18	Pleasanton Unified	80.23%	80.23%	12,955.53	173,876,269.56
19	Simi Valley Unified	79.65%	79.65%	13,276.97	192,908,122.24
20	<b>ALL UNIFIED DISTRICTS</b>	<b>79.00%</b>	<b>77.80%</b>	<b>15,583.29</b>	<b>52,481,974,622.76</b>
21	Burbank Unified	78.40%	78.34%	12,060.22	161,953,325.91
22	Carlsbad Unified	78.08%	78.08%	12,302.94	126,545,666.41
23	Moorpark Unified	76.47%	76.47%	11,375.87	60,837,709.14

## UNRESTRICTED PERSONNEL SALARY AND BENEFIT EXPENSES FOR 2022-23

1	Redondo Beach Unified	93.50%	93.50%	8,529.60	77,065,467.79
2	Arcadia Unified	92.02%	90.81%	9,796.24	83,346,642.63
3	Oak Park Unified	91.04%	91.04%	9,841.80	39,953,191.72
4	Burbank Unified	90.94%	90.82%	8,105.82	108,850,831.77
5	Livermore Valley Joint Unified	90.40%	90.40%	8,733.70	106,238,505.40
6	Walnut Valley Unified	90.24%	88.93%	9,394.21	122,062,918.83
7	Davis Joint Unified	89.32%	89.30%	10,279.70	73,760,267.81
8	Rocklin Unified	89.31%	89.31%	8,761.69	94,816,598.55
9	Glendora Unified	88.61%	88.00%	8,490.42	51,949,963.84
10	<b>COMPARATIVE GROUP</b>	<b>88.28%</b>	<b>87.67%</b>	<b>9,400.86</b>	<b>1,841,098,518.49</b>
11	Manhattan Beach Unified	88.14%	88.14%	8,353.03	46,905,541.73
12	Conejo Valley Unified	88.12%	87.62%	10,369.71	156,708,889.78
13	<b>Las Virgenes Unified</b>	<b>87.90%</b>	<b>76.44%</b>	<b>9,039.08</b>	<b>82,117,356.46</b>
14	Santa Monica-Malibu Unified	87.50%	85.96%	15,645.01	128,649,423.98
15	Pleasanton Unified	87.22%	87.22%	9,068.99	121,715,050.06
16	Carlsbad Unified	87.14%	87.14%	8,574.74	88,198,136.76
17	Dublin Unified	87.03%	86.16%	9,429.90	113,044,467.58
18	Castro Valley Unified	86.92%	86.38%	8,036.17	69,593,025.48
19	<b>ALL UNIFIED DISTRICTS</b>	<b>86.26%</b>	<b>84.42%</b>	<b>10,255.79</b>	<b>34,539,817,890.77</b>
20	Los Alamitos Unified	86.07%	84.77%	9,946.17	83,886,554.03
21	Palos Verdes Peninsula Unified	86.03%	83.01%	9,147.03	90,758,459.63
22	Simi Valley Unified	84.76%	84.76%	9,444.15	137,219,034.65
23	Moorpark Unified	84.10%	84.10%	8,671.63	46,375,546.47

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## BOOKS AND SUPPLIES EXPENSE FOR 2022-23

RANK	DISTRICT	Books & Supplies Per ADA	Books & Supplies Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,009.01</b>	<b>3,398,167,501.02</b>	<b>5.12%</b>	<b>5.04%</b>
2	Palos Verdes Peninsula Unified	780.92	7,748,424.37	4.99%	4.86%
3	Dublin Unified	718.49	8,613,165.42	4.73%	4.70%
4	Conejo Valley Unified	689.38	10,417,965.83	4.24%	4.22%
5	Simi Valley Unified	678.06	9,851,856.31	4.07%	4.07%
6	Santa Monica-Malibu Unified	668.05	5,493,387.39	2.62%	2.59%
7	Davis Joint Unified	634.38	4,551,859.42	3.54%	3.54%
8	Arcadia Unified	608.89	5,180,438.60	3.60%	3.52%
<b>9</b>	<b>COMPARATIVE GROUP</b>	<b>582.28</b>	<b>114,035,251.36</b>	<b>3.61%</b>	<b>3.59%</b>
10	Walnut Valley Unified	579.20	7,525,829.50	3.98%	3.94%
11	Los Alamitos Unified	560.33	4,725,886.26	3.55%	3.51%
12	Oak Park Unified	553.71	2,247,802.32	3.91%	3.91%
13	Pleasanton Unified	546.89	7,339,774.85	3.39%	3.39%
14	Livermore Valley Joint Unified	541.84	6,591,099.30	3.38%	3.38%
15	Redondo Beach Unified	522.99	4,725,203.65	3.74%	3.74%
16	Carlsbad Unified	506.79	5,212,795.84	3.22%	3.22%
17	Moorpark Unified	506.15	2,706,865.49	3.40%	3.40%
<b>18</b>	<b>Las Virgenes Unified</b>	<b>500.99</b>	<b>4,551,304.20</b>	<b>3.03%</b>	<b>2.75%</b>
19	Rocklin Unified	494.59	5,352,291.00	3.25%	3.25%
20	Castro Valley Unified	486.60	4,213,976.89	3.23%	3.22%
21	Glendora Unified	484.50	2,964,496.95	3.32%	3.30%
22	Manhattan Beach Unified	466.75	2,620,970.76	2.64%	2.64%
23	Burbank Unified	443.17	5,951,161.21	2.88%	2.88%

## UNRESTRICTED BOOKS AND SUPPLIES EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	434.33	3,571,539.67	2.43%	2.39%
2	Palos Verdes Peninsula Unified	430.38	4,270,334.16	4.05%	3.91%
3	Simi Valley Unified	427.07	6,205,066.91	3.83%	3.83%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>420.20</b>	<b>1,415,172,329.60</b>	<b>3.53%</b>	<b>3.46%</b>
5	Conejo Valley Unified	401.93	6,074,061.76	3.42%	3.40%
6	Dublin Unified	387.72	4,647,961.88	3.58%	3.54%
7	Rocklin Unified	337.90	3,656,701.73	3.44%	3.44%
<b>8</b>	<b>COMPARATIVE GROUP</b>	<b>255.36</b>	<b>50,010,117.88</b>	<b>2.40%</b>	<b>2.38%</b>
9	Los Alamitos Unified	247.58	2,088,096.95	2.14%	2.11%
10	Glendora Unified	234.52	1,434,975.51	2.45%	2.43%
11	Pleasanton Unified	234.28	3,144,313.70	2.25%	2.25%
12	Davis Joint Unified	215.86	1,548,864.13	1.88%	1.88%
13	Castro Valley Unified	206.98	1,792,412.46	2.24%	2.22%
<b>14</b>	<b>Las Virgenes Unified</b>	<b>200.81</b>	<b>1,824,283.64</b>	<b>1.95%</b>	<b>1.70%</b>
15	Walnut Valley Unified	199.44	2,591,416.09	1.92%	1.89%
16	Moorpark Unified	196.10	1,048,749.84	1.90%	1.90%
17	Arcadia Unified	191.15	1,626,317.53	1.80%	1.77%
18	Livermore Valley Joint Unified	150.78	1,834,176.95	1.56%	1.56%
19	Oak Park Unified	147.43	598,514.14	1.36%	1.36%
20	Manhattan Beach Unified	142.75	801,618.36	1.51%	1.51%
21	Carlsbad Unified	110.13	1,132,804.30	1.12%	1.12%
22	Burbank Unified	95.59	1,283,669.95	1.07%	1.07%
23	Redondo Beach Unified	72.89	658,521.86	0.80%	0.80%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# SERVICES AND OTHER OPERATING EXPENSE FOR 2022-23

Table 11

RANK	DISTRICT	Services & Operations Per ADA	Services & Operations Dollars	% of Total Expense	% of Total Expense, Transfers and Other Uses
1	Santa Monica-Malibu Unified	3,447.81	28,351,420.53	13.53%	13.36%
2	Carlsbad Unified	2,834.31	29,153,131.90	17.99%	17.99%
3	Burbank Unified	2,624.84	35,248,217.32	17.06%	17.05%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>2,571.08</b>	<b>8,658,957,849.31</b>	<b>13.03%</b>	<b>12.84%</b>
5	Pleasanton Unified	2,493.86	33,470,169.03	15.44%	15.44%
6	Manhattan Beach Unified	2,492.44	13,996,035.11	14.12%	14.12%
7	Davis Joint Unified	2,314.73	16,608,978.29	12.91%	12.91%
8	Simi Valley Unified	2,297.82	33,386,313.89	13.78%	13.78%
9	Moorpark Unified	2,179.13	11,653,892.40	14.65%	14.65%
<b>10</b>	<b>Las Virgenes Unified</b>	<b>2,161.70</b>	<b>19,638,375.35</b>	<b>13.06%</b>	<b>11.85%</b>
11	Castro Valley Unified	2,152.08	18,636,938.73	14.28%	14.22%
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>2,060.95</b>	<b>403,623,462.10</b>	<b>12.79%</b>	<b>12.72%</b>
13	Livermore Valley Joint Unified	1,929.19	23,467,053.72	12.04%	12.04%
14	Glendora Unified	1,835.95	11,233,557.90	12.57%	12.52%
15	Conejo Valley Unified	1,818.58	27,482,709.46	11.19%	11.14%
16	Palos Verdes Peninsula Unified	1,812.90	17,987,965.72	11.59%	11.29%
17	Los Alamitos Unified	1,674.40	14,121,972.91	10.60%	10.48%
18	Arcadia Unified	1,654.89	14,079,844.62	9.78%	9.56%
19	Oak Park Unified	1,637.09	6,645,851.77	11.56%	11.55%
20	Redondo Beach Unified	1,625.46	14,686,138.32	11.63%	11.63%
21	Dublin Unified	1,556.31	18,656,857.66	10.25%	10.18%
22	Walnut Valley Unified	1,510.78	19,630,262.91	10.38%	10.27%
23	Rocklin Unified	1,397.76	15,126,149.91	9.18%	9.18%

## UNRESTRICTED SERVICES AND OTHER OPERATING EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	1,767.22	14,531,911.51	9.88%	9.71%
2	Los Alamitos Unified	1,309.79	11,046,857.87	11.33%	11.16%
<b>3</b>	<b>Las Virgenes Unified</b>	<b>1,233.90</b>	<b>11,209,640.97</b>	<b>12.00%</b>	<b>10.44%</b>
4	Moorpark Unified	1,225.64	6,554,663.93	11.89%	11.89%
5	Carlsbad Unified	1,213.20	12,478,710.72	12.33%	12.33%
<b>6</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,190.87</b>	<b>4,010,642,687.94</b>	<b>10.02%</b>	<b>9.80%</b>
7	Pleasanton Unified	1,148.09	15,408,514.02	11.04%	11.04%
8	Davis Joint Unified	1,095.61	7,861,344.07	9.52%	9.52%
9	Conejo Valley Unified	1,084.64	16,391,240.11	9.22%	9.17%
10	Palos Verdes Peninsula Unified	1,028.90	10,208,895.18	9.68%	9.34%
11	Manhattan Beach Unified	996.09	5,593,445.46	10.51%	10.51%
12	Simi Valley Unified	978.78	14,221,156.55	8.78%	8.78%
<b>13</b>	<b>COMPARATIVE GROUP</b>	<b>964.02</b>	<b>188,796,899.63</b>	<b>9.05%</b>	<b>8.99%</b>
14	Rocklin Unified	874.48	9,463,374.51	8.91%	8.91%
15	Castro Valley Unified	858.57	7,435,190.63	9.29%	9.23%
16	Dublin Unified	856.45	10,267,049.59	7.90%	7.82%
17	Oak Park Unified	842.23	3,419,070.13	7.79%	7.79%
18	Glendora Unified	753.59	4,610,983.55	7.86%	7.81%
19	Livermore Valley Joint Unified	747.34	9,090,829.18	7.74%	7.74%
20	Walnut Valley Unified	719.73	9,351,791.32	6.91%	6.81%
21	Arcadia Unified	718.05	6,109,169.46	6.74%	6.66%
22	Burbank Unified	705.47	9,473,571.71	7.91%	7.90%
23	Redondo Beach Unified	584.29	5,279,130.13	6.41%	6.41%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## INSURANCE EXPENSE FOR 2022-23

RANK	DISTRICT	Insurance Per ADA	Insurance Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Simi Valley Unified	288.19	4,187,218.90	1.73%	1.73%
2	Moorpark Unified	264.42	1,414,117.00	1.78%	1.78%
3	Conejo Valley Unified	234.11	3,537,837.00	1.44%	1.43%
4	Oak Park Unified	205.83	835,593.00	1.45%	1.45%
5	Davis Joint Unified	190.29	1,365,401.03	1.06%	1.06%
6	Rocklin Unified	184.84	2,000,305.80	1.21%	1.21%
7	Santa Monica-Malibu Unified	182.14	1,497,761.06	0.71%	0.71%
<b>8</b>	<b>COMPARATIVE GROUP</b>	<b>159.64</b>	<b>31,263,565.87</b>	<b>0.99%</b>	<b>0.98%</b>
9	Burbank Unified	151.34	2,032,269.00	0.98%	0.98%
10	Manhattan Beach Unified	150.49	845,071.64	0.85%	0.85%
11	Arcadia Unified	142.57	1,213,026.00	0.84%	0.82%
12	Carlsbad Unified	142.34	1,464,044.90	0.90%	0.90%
13	Dublin Unified	136.69	1,638,627.52	0.90%	0.89%
<b>14</b>	<b>Las Virgenes Unified</b>	<b>131.89</b>	<b>1,198,140.55</b>	<b>0.80%</b>	<b>0.72%</b>
15	Castro Valley Unified	126.41	1,094,671.74	0.84%	0.84%
<b>16</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>124.21</b>	<b>418,314,518.33</b>	<b>0.63%</b>	<b>0.62%</b>
17	Glendora Unified	123.16	753,603.00	0.84%	0.84%
18	Redondo Beach Unified	123.04	1,111,656.35	0.88%	0.88%
19	Pleasanton Unified	119.63	1,605,586.50	0.74%	0.74%
20	Walnut Valley Unified	118.91	1,545,029.62	0.82%	0.81%
21	Los Alamitos Unified	113.20	954,714.00	0.72%	0.71%
22	Palos Verdes Peninsula Unified	103.21	1,024,041.56	0.66%	0.64%
23	Livermore Valley Joint Unified	93.96	1,142,990.25	0.59%	0.59%

## UNRESTRICTED INSURANCE EXPENSE FOR 2022-23

1	Simi Valley Unified	288.19	4,187,218.90	2.59%	2.59%
2	Moorpark Unified	264.42	1,414,117.00	2.56%	2.56%
3	Conejo Valley Unified	234.11	3,537,837.00	1.99%	1.98%
4	Oak Park Unified	205.83	835,593.00	1.90%	1.90%
5	Davis Joint Unified	190.29	1,365,401.03	1.65%	1.65%
6	Rocklin Unified	184.84	2,000,305.80	1.88%	1.88%
7	Santa Monica-Malibu Unified	182.14	1,497,761.06	1.02%	1.00%
<b>8</b>	<b>COMPARATIVE GROUP</b>	<b>159.37</b>	<b>31,212,190.32</b>	<b>1.50%</b>	<b>1.49%</b>
9	Burbank Unified	151.34	2,032,269.00	1.70%	1.70%
10	Manhattan Beach Unified	150.49	845,071.64	1.59%	1.59%
11	Arcadia Unified	142.57	1,213,026.00	1.34%	1.32%
12	Carlsbad Unified	142.34	1,464,044.90	1.45%	1.45%
13	Dublin Unified	136.69	1,638,627.52	1.26%	1.25%
<b>14</b>	<b>Las Virgenes Unified</b>	<b>131.89</b>	<b>1,198,140.55</b>	<b>1.28%</b>	<b>1.12%</b>
15	Castro Valley Unified	126.16	1,092,569.74	1.36%	1.36%
16	Glendora Unified	123.16	753,603.00	1.29%	1.28%
17	Redondo Beach Unified	123.04	1,111,656.35	1.35%	1.35%
<b>18</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>122.78</b>	<b>413,513,241.74</b>	<b>1.03%</b>	<b>1.01%</b>
19	Pleasanton Unified	119.63	1,605,586.50	1.15%	1.15%
20	Walnut Valley Unified	115.24	1,497,398.32	1.11%	1.09%
21	Los Alamitos Unified	113.20	954,714.00	0.98%	0.96%
22	Palos Verdes Peninsula Unified	103.21	1,024,041.56	0.97%	0.94%
23	Livermore Valley Joint Unified	93.83	1,141,348.00	0.97%	0.97%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## UTILITY AND HOUSEKEEPING EXPENSE FOR 2022-23

RANK	DISTRICT	Utilities Per ADA	Utility Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Davis Joint Unified	449.09	3,222,379.58	2.51%	2.50%
2	Santa Monica-Malibu Unified	446.91	3,674,941.59	1.75%	1.73%
<b>3</b>	<b>Las Virgenes Unified</b>	<b>411.60</b>	<b>3,739,277.77</b>	<b>2.49%</b>	<b>2.26%</b>
4	Rocklin Unified	400.13	4,330,147.29	2.63%	2.63%
<b>5</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>383.37</b>	<b>1,291,125,482.76</b>	<b>1.94%</b>	<b>1.91%</b>
6	Carlsbad Unified	370.04	3,806,184.64	2.35%	2.35%
7	Simi Valley Unified	369.52	5,368,914.48	2.22%	2.22%
8	Pleasanton Unified	357.75	4,801,431.73	2.22%	2.22%
9	Conejo Valley Unified	356.66	5,389,856.42	2.19%	2.19%
10	Walnut Valley Unified	356.46	4,631,622.92	2.45%	2.42%
11	Livermore Valley Joint Unified	340.06	4,136,500.68	2.12%	2.12%
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>333.40</b>	<b>65,294,628.24</b>	<b>2.07%</b>	<b>2.06%</b>
13	Dublin Unified	328.04	3,932,519.84	2.16%	2.15%
14	Manhattan Beach Unified	322.42	1,810,498.93	1.83%	1.83%
15	Moorpark Unified	316.28	1,691,461.14	2.13%	2.13%
16	Arcadia Unified	300.82	2,559,402.87	1.78%	1.74%
17	Los Alamitos Unified	296.32	2,499,154.78	1.88%	1.85%
18	Glendora Unified	293.78	1,797,514.13	2.01%	2.00%
19	Castro Valley Unified	285.30	2,470,712.40	1.89%	1.89%
20	Palos Verdes Peninsula Unified	274.59	2,724,516.22	1.76%	1.71%
21	Burbank Unified	272.46	3,658,820.04	1.77%	1.77%
22	Oak Park Unified	247.54	1,004,917.56	1.75%	1.75%
23	Redondo Beach Unified	197.36	1,783,131.00	1.41%	1.41%

## UNRESTRICTED UTILITY AND HOUSEKEEPING EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	444.78	3,657,456.89	2.49%	2.44%
2	Davis Joint Unified	413.92	2,970,008.10	3.60%	3.60%
<b>3</b>	<b>Las Virgenes Unified</b>	<b>411.60</b>	<b>3,739,277.77</b>	<b>4.00%</b>	<b>3.48%</b>
4	Rocklin Unified	399.20	4,320,012.78	4.07%	4.07%
5	Simi Valley Unified	369.52	5,368,914.48	3.32%	3.32%
<b>6</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>366.40</b>	<b>1,233,969,971.71</b>	<b>3.08%</b>	<b>3.02%</b>
7	Carlsbad Unified	362.82	3,731,938.32	3.69%	3.69%
8	Pleasanton Unified	357.75	4,801,310.73	3.44%	3.44%
9	Conejo Valley Unified	356.63	5,389,505.68	3.03%	3.01%
10	Walnut Valley Unified	348.32	4,525,803.88	3.35%	3.30%
11	Livermore Valley Joint Unified	338.67	4,119,691.18	3.51%	3.51%
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>328.93</b>	<b>64,418,358.92</b>	<b>3.09%</b>	<b>3.07%</b>
13	Manhattan Beach Unified	322.42	1,810,498.93	3.40%	3.40%
14	Moorpark Unified	315.68	1,688,261.14	3.06%	3.06%
15	Dublin Unified	305.63	3,663,802.71	2.82%	2.79%
16	Arcadia Unified	300.82	2,559,402.87	2.83%	2.79%
17	Glendora Unified	293.78	1,797,514.13	3.07%	3.05%
18	Los Alamitos Unified	293.13	2,472,269.78	2.54%	2.50%
19	Castro Valley Unified	275.45	2,385,379.24	2.98%	2.96%
20	Palos Verdes Peninsula Unified	274.59	2,724,516.22	2.58%	2.49%
21	Burbank Unified	271.36	3,644,023.30	3.04%	3.04%
22	Oak Park Unified	247.54	1,004,917.56	2.29%	2.29%
23	Redondo Beach Unified	197.36	1,783,131.00	2.16%	2.16%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## RENTAL, LEASES, AND REPAIRS EXPENSE FOR 2022-23

RANK	DISTRICT	Rentals Per ADA	Rental Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Santa Monica-Malibu Unified	328.43	2,700,664.83	1.29%	1.27%
2	Carlsbad Unified	261.77	2,692,535.60	1.66%	1.66%
3	Pleasanton Unified	168.23	2,257,843.62	1.04%	1.04%
4	Oak Park Unified	159.33	646,811.28	1.13%	1.12%
5	Castro Valley Unified	146.79	1,271,202.55	0.97%	0.97%
<b>6</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>146.35</b>	<b>492,899,476.54</b>	<b>0.74%</b>	<b>0.73%</b>
7	Walnut Valley Unified	143.41	1,863,348.54	0.99%	0.97%
8	Los Alamitos Unified	140.50	1,184,971.46	0.89%	0.88%
9	Rocklin Unified	131.09	1,418,596.08	0.86%	0.86%
10	Davis Joint Unified	129.76	931,096.86	0.72%	0.72%
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>118.43</b>	<b>23,192,831.25</b>	<b>0.73%</b>	<b>0.73%</b>
12	Manhattan Beach Unified	117.68	660,845.42	0.67%	0.67%
13	Simi Valley Unified	105.30	1,529,970.22	0.63%	0.63%
14	Moorpark Unified	103.62	554,164.97	0.70%	0.70%
15	Arcadia Unified	98.55	838,500.93	0.58%	0.57%
16	Burbank Unified	85.32	1,145,700.54	0.55%	0.55%
17	Conejo Valley Unified	81.93	1,238,102.11	0.50%	0.50%
18	Redondo Beach Unified	62.55	565,116.55	0.45%	0.45%
<b>19</b>	<b>Las Virgenes Unified</b>	<b>61.96</b>	<b>562,931.44</b>	<b>0.37%</b>	<b>0.34%</b>
20	Dublin Unified	51.01	611,442.51	0.34%	0.33%
21	Glendora Unified	42.74	261,485.76	0.29%	0.29%
22	Livermore Valley Joint Unified	39.25	477,479.84	0.24%	0.24%
23	Palos Verdes Peninsula Unified	34.56	342,951.58	0.22%	0.22%

## UNRESTRICTED RENTAL, LEASES, AND REPAIRS EXPENSE FOR 2022-23

1	Santa Monica-Malibu Unified	197.65	1,625,283.87	1.11%	1.09%
2	Carlsbad Unified	86.65	891,249.03	0.88%	0.88%
3	Conejo Valley Unified	68.10	1,029,194.27	0.58%	0.58%
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>63.31</b>	<b>213,229,579.03</b>	<b>0.53%</b>	<b>0.52%</b>
5	Los Alamitos Unified	60.96	514,149.94	0.53%	0.52%
6	Manhattan Beach Unified	53.58	300,885.82	0.57%	0.57%
7	Moorpark Unified	50.84	271,871.33	0.49%	0.49%
8	Walnut Valley Unified	50.18	652,068.60	0.48%	0.48%
9	Davis Joint Unified	42.34	303,813.28	0.37%	0.37%
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>41.95</b>	<b>8,216,276.62</b>	<b>0.39%</b>	<b>0.39%</b>
11	Arcadia Unified	36.42	309,832.43	0.34%	0.34%
12	Simi Valley Unified	32.86	477,485.38	0.29%	0.29%
13	Rocklin Unified	27.97	302,652.62	0.29%	0.29%
14	Pleasanton Unified	26.57	356,630.10	0.26%	0.26%
15	Glendora Unified	26.11	159,784.86	0.27%	0.27%
16	Burbank Unified	25.93	348,200.81	0.29%	0.29%
17	Oak Park Unified	20.49	83,181.26	0.19%	0.19%
<b>18</b>	<b>Las Virgenes Unified</b>	<b>17.15</b>	<b>155,800.92</b>	<b>0.17%</b>	<b>0.15%</b>
19	Palos Verdes Peninsula Unified	15.34	152,166.41	0.14%	0.14%
20	Castro Valley Unified	14.48	125,359.29	0.16%	0.16%
21	Redondo Beach Unified	10.85	98,027.29	0.12%	0.12%
22	Dublin Unified	10.18	122,006.64	0.09%	0.09%
23	Livermore Valley Joint Unified	7.60	92,433.39	0.08%	0.08%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.



## CAPITAL OUTLAY EXPENSE FOR 2022-23

RANK	DISTRICT	Capital Outlay Per ADA	Capital Outlay Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Simi Valley Unified	427.53	6,211,748.30	2.56%	2.56%
2	<b>ALL UNIFIED DISTRICTS</b>	<b>427.26</b>	<b>1,438,932,124.17</b>	<b>2.17%</b>	<b>2.13%</b>
3	Moorpark Unified	382.90	2,047,740.95	2.57%	2.57%
4	Rocklin Unified	378.59	4,097,004.43	2.49%	2.49%
5	Walnut Valley Unified	269.72	3,504,526.42	1.85%	1.83%
6	Redondo Beach Unified	238.68	2,156,508.46	1.71%	1.71%
7	Santa Monica-Malibu Unified	164.73	1,354,551.13	0.65%	0.64%
8	Arcadia Unified	164.68	1,401,096.90	0.97%	0.95%
9	<b>COMPARATIVE GROUP</b>	<b>148.92</b>	<b>29,165,729.25</b>	<b>0.92%</b>	<b>0.92%</b>
10	<b>Las Virgenes Unified</b>	<b>134.70</b>	<b>1,223,747.46</b>	<b>0.81%</b>	<b>0.74%</b>
11	Davis Joint Unified	126.71	909,221.78	0.71%	0.71%
12	Castro Valley Unified	105.72	915,570.15	0.70%	0.70%
13	Los Alamitos Unified	103.16	870,035.99	0.65%	0.65%
14	Manhattan Beach Unified	98.87	555,212.44	0.56%	0.56%
15	Conejo Valley Unified	96.40	1,456,823.30	0.59%	0.59%
16	Burbank Unified	80.90	1,086,423.19	0.53%	0.53%
17	Palos Verdes Peninsula Unified	80.17	795,461.57	0.51%	0.50%
18	Carlsbad Unified	56.08	576,826.30	0.36%	0.36%
19	Dublin Unified	45.08	540,393.52	0.30%	0.29%
20	Glendora Unified	29.21	178,696.55	0.20%	0.20%
21	Pleasanton Unified	26.56	356,491.22	0.16%	0.16%
22	Oak Park Unified	16.62	67,474.33	0.12%	0.12%
23	Livermore Valley Joint Unified	6.90	83,922.32	0.04%	0.04%

## UNRESTRICTED CAPITAL OUTLAY EXPENSE FOR 2022-23

1	Simi Valley Unified	355.91	5,171,258.11	3.19%	3.19%
2	Moorpark Unified	203.06	1,085,951.25	1.97%	1.97%
3	Santa Monica-Malibu Unified	151.15	1,242,890.44	0.85%	0.83%
4	<b>ALL UNIFIED DISTRICTS</b>	<b>139.53</b>	<b>469,911,712.99</b>	<b>1.17%</b>	<b>1.15%</b>
5	Castro Valley Unified	59.79	517,816.77	0.65%	0.64%
6	Rocklin Unified	55.84	604,305.21	0.57%	0.57%
7	<b>COMPARATIVE GROUP</b>	<b>54.23</b>	<b>10,621,558.81</b>	<b>0.51%</b>	<b>0.51%</b>
8	<b>Las Virgenes Unified</b>	<b>38.28</b>	<b>347,788.03</b>	<b>0.37%</b>	<b>0.32%</b>
9	Carlsbad Unified	38.19	392,854.96	0.39%	0.39%
10	Conejo Valley Unified	33.99	513,626.41	0.29%	0.29%
11	Manhattan Beach Unified	27.99	157,193.09	0.30%	0.30%
12	Dublin Unified	18.41	220,658.23	0.17%	0.17%
13	Los Alamitos Unified	16.41	138,422.33	0.14%	0.14%
14	Palos Verdes Peninsula Unified	12.76	126,635.85	0.12%	0.12%
15	Walnut Valley Unified	11.22	145,757.02	0.11%	0.11%
16	Arcadia Unified	9.77	83,086.98	0.09%	0.09%
17	Livermore Valley Joint Unified	6.90	83,922.32	0.07%	0.07%
18	Pleasanton Unified	6.72	90,150.66	0.06%	0.06%
19	Glendora Unified	5.59	34,209.18	0.06%	0.06%
20	Burbank Unified	0.66	8,820.00	0.01%	0.01%
21	Redondo Beach Unified	0.44	4,000.00	0.00%	0.00%
22	Oak Park Unified	0.00	0.00	0.00%	0.00%
23	Davis Joint Unified	0.00	0.00	0.00%	0.00%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# LAND, BUILDINGS, AND BOOKS AND MEDIA EXPENSES FOR 2022-23

RANK	DISTRICT	Non-Equipment Capital per ADA	Non-Equipment Capital Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Rocklin Unified	325.52	3,522,715.53	2.14%	2.14%
2	<b>ALL UNIFIED DISTRICTS</b>	<b>260.03</b>	<b>875,735,164.21</b>	<b>1.32%</b>	<b>1.30%</b>
3	Moorpark Unified	239.70	1,281,924.60	1.61%	1.61%
4	Walnut Valley Unified	214.16	2,782,723.09	1.47%	1.46%
5	Simi Valley Unified	130.32	1,893,550.37	0.78%	0.78%
6	Burbank Unified	70.27	943,614.78	0.46%	0.46%
7	<b>COMPARATIVE GROUP</b>	<b>66.80</b>	<b>13,082,201.89</b>	<b>0.41%</b>	<b>0.41%</b>
8	Conejo Valley Unified	59.51	899,317.34	0.37%	0.36%
9	Los Alamitos Unified	58.36	492,239.39	0.37%	0.37%
10	Palos Verdes Peninsula Unified	56.58	561,429.72	0.36%	0.35%
11	<b>Las Virgenes Unified</b>	<b>41.16</b>	<b>373,945.62</b>	<b>0.25%</b>	<b>0.23%</b>
12	Arcadia Unified	26.11	222,117.78	0.15%	0.15%
13	Castro Valley Unified	26.00	225,167.84	0.17%	0.17%
14	Carlsbad Unified	9.28	95,448.00	0.06%	0.06%
15	Oak Park Unified	7.46	30,280.00	0.05%	0.05%
16	Redondo Beach Unified	5.36	48,433.00	0.04%	0.04%
17	Dublin Unified	4.93	59,099.45	0.03%	0.03%
18	Manhattan Beach Unified	4.30	24,141.00	0.02%	0.02%
19	Santa Monica-Malibu Unified	0.00	0.00	0.00%	0.00%
20	Glendora Unified	0.00	0.00	0.00%	0.00%
21	Pleasanton Unified	0.00	0.00	0.00%	0.00%
22	Livermore Valley Joint Unified	0.00	0.00	0.00%	0.00%
23	Davis Joint Unified	0.00	0.00	0.00%	0.00%

## UNRESTRICTED LAND, BUILDINGS, AND BOOKS AND MEDIA EXPENSES FOR 2022-23

1	Simi Valley Unified	113.64	1,651,158.21	1.02%	1.02%
2	Moorpark Unified	84.19	450,239.54	0.82%	0.82%
3	<b>ALL UNIFIED DISTRICTS</b>	<b>53.83</b>	<b>181,285,338.40</b>	<b>0.45%</b>	<b>0.44%</b>
4	Rocklin Unified	31.42	340,000.00	0.32%	0.32%
5	Conejo Valley Unified	16.35	247,033.31	0.14%	0.14%
6	<b>COMPARATIVE GROUP</b>	<b>14.39</b>	<b>2,818,455.86</b>	<b>0.14%</b>	<b>0.13%</b>
7	Palos Verdes Peninsula Unified	5.05	50,124.80	0.05%	0.05%
8	Carlsbad Unified	4.37	45,000.00	0.04%	0.04%
9	<b>Las Virgenes Unified</b>	<b>2.57</b>	<b>23,367.50</b>	<b>0.03%</b>	<b>0.02%</b>
10	Manhattan Beach Unified	2.48	13,950.00	0.03%	0.03%
11	Dublin Unified	1.15	13,750.00	0.01%	0.01%
12	Walnut Valley Unified	0.55	7,200.00	0.01%	0.01%
13	Oak Park Unified	0.00	0.00	0.00%	0.00%
14	Los Alamitos Unified	0.00	0.00	0.00%	0.00%
15	Santa Monica-Malibu Unified	0.00	0.00	0.00%	0.00%
16	Pleasanton Unified	0.00	0.00	0.00%	0.00%
17	Redondo Beach Unified	0.00	0.00	0.00%	0.00%
18	Glendora Unified	0.00	0.00	0.00%	0.00%
19	Burbank Unified	0.00	0.00	0.00%	0.00%
20	Arcadia Unified	0.00	0.00	0.00%	0.00%
21	Livermore Valley Joint Unified	0.00	0.00	0.00%	0.00%
22	Castro Valley Unified	0.00	0.00	0.00%	0.00%
23	Davis Joint Unified	0.00	0.00	0.00%	0.00%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## OTHER OUTGO EXPENSE FOR 2022-23

(Total of Object Codes 7000 through 7499)

RANK	DISTRICT	All Other Per ADA	All Other Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Moorpark Unified	432.73	2,314,229.63	2.91%	2.91%
2	Arcadia Unified	323.10	2,748,934.81	1.91%	1.87%
3	Davis Joint Unified	235.96	1,693,093.24	1.32%	1.32%
4	Walnut Valley Unified	216.16	2,808,637.07	1.49%	1.47%
5	Dublin Unified	201.68	2,417,686.65	1.33%	1.32%
6	Burbank Unified	174.29	2,340,445.86	1.13%	1.13%
7	Los Alamitos Unified	164.65	1,388,651.05	1.04%	1.03%
8	Livermore Valley Joint Unified	154.42	1,878,359.97	0.96%	0.96%
9	Castro Valley Unified	139.83	1,210,908.86	0.93%	0.92%
10	<b>ALL UNIFIED DISTRICTS</b>	<b>135.17</b>	<b>455,244,298.03</b>	<b>0.69%</b>	<b>0.67%</b>
11	Rocklin Unified	132.42	1,432,989.43	0.87%	0.87%
12	<b>COMPARATIVE GROUP</b>	<b>129.96</b>	<b>25,451,921.11</b>	<b>0.81%</b>	<b>0.80%</b>
13	Pleasanton Unified	124.69	1,673,495.88	0.77%	0.77%
14	Manhattan Beach Unified	123.61	694,135.97	0.70%	0.70%
15	Glendora Unified	113.77	696,146.31	0.78%	0.78%
16	<b>Las Virgenes Unified</b>	<b>91.82</b>	<b>834,114.99</b>	<b>0.55%</b>	<b>0.50%</b>
17	Oak Park Unified	69.31	281,373.67	0.49%	0.49%
18	Palos Verdes Peninsula Unified	67.52	669,962.83	0.43%	0.42%
19	Carlsbad Unified	56.85	584,775.12	0.36%	0.36%
20	Conejo Valley Unified	36.74	555,172.03	0.23%	0.23%
21	Redondo Beach Unified	26.20	236,731.00	0.19%	0.19%
22	Santa Monica-Malibu Unified	-1.50	-12,299.13	-0.01%	-0.01%
23	Simi Valley Unified	-11.12	-161,509.14	-0.07%	-0.07%

## UNRESTRICTED OTHER OUTGO EXPENSE FOR 2022-23

1	Dublin Unified	142.30	1,705,868.50	1.31%	1.30%
2	Glendora Unified	98.19	600,782.35	1.02%	1.02%
3	Walnut Valley Unified	85.19	1,106,904.63	0.82%	0.81%
4	Castro Valley Unified	83.59	723,843.67	0.90%	0.90%
5	Los Alamitos Unified	35.37	298,272.44	0.31%	0.30%
6	Livermore Valley Joint Unified	22.92	278,745.06	0.24%	0.24%
7	Moorpark Unified	14.31	76,532.98	0.14%	0.14%
8	Palos Verdes Peninsula Unified	13.74	136,356.60	0.13%	0.12%
9	Burbank Unified	5.75	77,215.30	0.06%	0.06%
10	Oak Park Unified	-20.50	-83,237.87	-0.19%	-0.19%
11	<b>COMPARATIVE GROUP</b>	<b>-25.49</b>	<b>-4,992,963.37</b>	<b>-0.24%</b>	<b>-0.24%</b>
12	Manhattan Beach Unified	-42.42	-238,220.88	-0.45%	-0.45%
13	Pleasanton Unified	-60.37	-810,201.90	-0.58%	-0.58%
14	Simi Valley Unified	-63.30	-919,661.53	-0.57%	-0.57%
15	Redondo Beach Unified	-64.84	-585,815.47	-0.71%	-0.71%
16	Arcadia Unified	-68.94	-586,521.40	-0.65%	-0.64%
17	Davis Joint Unified	-81.97	-588,186.07	-0.71%	-0.71%
18	Carlsbad Unified	-96.49	-992,492.46	-0.98%	-0.98%
19	<b>ALL UNIFIED DISTRICTS</b>	<b>-116.94</b>	<b>-393,831,539.99</b>	<b>-0.98%</b>	<b>-0.96%</b>
20	Santa Monica-Malibu Unified	-117.60	-967,002.93	-0.66%	-0.65%
21	Conejo Valley Unified	-122.16	-1,846,125.39	-1.04%	-1.03%
22	Rocklin Unified	-219.93	-2,380,019.00	-2.24%	-2.24%
23	<b>Las Virgenes Unified</b>	<b>-228.68</b>	<b>-2,077,501.69</b>	<b>-2.22%</b>	<b>-1.93%</b>

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## TOTAL EXPENDITURES OF THE DISTRICT FOR 2022-23

RANK	DISTRICT	Total Expense per ADA	Total Expense Dollars	Total Expense, Transfers & Other Uses per ADA	Total Expense, Transfers & Other Uses Dollars
1	Santa Monica-Malibu Unified	25,488.33	209,591,264.51	25,809.19	212,229,765.53
2	<b>ALL UNIFIED DISTRICTS</b>	<b>19,725.81</b>	<b>66,433,276,395.29</b>	<b>20,029.84</b>	<b>67,457,218,903.73</b>
3	Davis Joint Unified	17,925.47	128,621,189.73	17,928.26	128,641,189.73
4	Manhattan Beach Unified	17,654.05	99,134,377.53	17,654.05	99,134,377.53
5	Arcadia Unified	16,919.80	143,954,025.81	17,313.42	147,302,955.13
6	Simi Valley Unified	16,669.26	242,196,531.60	16,669.26	242,196,531.60
7	<b>Las Virgenes Unified</b>	<b>16,557.19</b>	<b>150,417,085.12</b>	<b>18,235.83</b>	<b>165,667,085.12</b>
8	Conejo Valley Unified	16,254.70	245,643,822.86	16,320.87	246,643,822.86
9	Pleasanton Unified	16,147.53	216,716,200.54	16,148.38	216,727,526.92
10	<b>COMPARATIVE GROUP</b>	<b>16,119.94</b>	<b>3,156,988,123.93</b>	<b>16,207.68</b>	<b>3,174,172,492.75</b>
11	Livermore Valley Joint Unified	16,028.62	194,975,501.81	16,028.62	194,975,501.81
12	Los Alamitos Unified	15,789.29	133,167,820.73	15,981.31	134,787,305.73
13	Carlsbad Unified	15,756.97	162,073,195.57	15,756.97	162,073,195.57
14	Palos Verdes Peninsula Unified	15,643.88	155,221,420.14	16,060.08	159,351,011.14
15	Burbank Unified	15,383.42	206,579,573.49	15,395.32	206,739,394.71
16	Rocklin Unified	15,232.39	164,840,814.84	15,232.39	164,840,814.84
17	Dublin Unified	15,177.66	181,948,020.81	15,288.11	183,271,988.81
18	Castro Valley Unified	15,071.57	130,519,322.86	15,129.89	131,024,399.74
19	Moorpark Unified	14,876.78	79,560,437.61	14,876.78	79,560,437.61
20	Glendora Unified	14,601.48	89,341,466.76	14,666.85	89,741,466.76
21	Walnut Valley Unified	14,556.11	189,133,676.24	14,710.04	191,133,676.24
22	Oak Park Unified	14,161.68	57,489,926.71	14,168.50	57,517,596.71
23	Redondo Beach Unified	13,976.61	126,279,533.78	13,976.61	126,279,533.78

## TOTAL UNRESTRICTED EXPENDITURES OF THE DISTRICT FOR 2022-23

1	Santa Monica-Malibu Unified	17,880.12	147,028,762.67	18,200.99	149,667,263.69
2	<b>ALL UNIFIED DISTRICTS</b>	<b>11,889.45</b>	<b>40,041,713,081.31</b>	<b>12,148.93</b>	<b>40,915,602,462.20</b>
3	Conejo Valley Unified	11,768.11	177,841,692.67	11,834.28	178,841,692.67
4	Los Alamitos Unified	11,555.31	97,458,203.62	11,732.43	98,952,048.62
5	Davis Joint Unified	11,509.20	82,582,289.94	11,511.98	82,602,289.94
6	Simi Valley Unified	11,142.61	161,896,854.69	11,142.61	161,896,854.69
7	Dublin Unified	10,834.78	129,886,005.78	10,945.22	131,209,973.78
8	Oak Park Unified	10,810.96	43,887,538.12	10,810.96	43,887,538.12
9	<b>COMPARATIVE GROUP</b>	<b>10,648.97</b>	<b>2,085,534,131.44</b>	<b>10,723.37</b>	<b>2,100,104,934.56</b>
10	Arcadia Unified	10,646.27	90,578,695.20	10,787.32	91,778,695.20
11	Palos Verdes Peninsula Unified	10,632.81	105,500,681.42	11,018.78	109,330,272.42
12	Walnut Valley Unified	10,409.79	135,258,787.89	10,563.72	137,258,787.89
13	Pleasanton Unified	10,397.71	139,547,826.54	10,397.71	139,547,826.54
14	Moorpark Unified	10,310.74	55,141,444.47	10,310.74	55,141,444.47
15	<b>Las Virgenes Unified</b>	<b>10,283.40</b>	<b>93,421,567.41</b>	<b>11,824.45</b>	<b>107,421,567.41</b>
16	Carlsbad Unified	9,839.77	101,210,014.28	9,839.77	101,210,014.28
17	Rocklin Unified	9,809.98	106,160,961.00	9,809.98	106,160,961.00
18	Livermore Valley Joint Unified	9,661.64	117,526,178.91	9,661.64	117,526,178.91
19	Glendora Unified	9,582.31	58,630,914.43	9,647.69	59,030,914.43
20	Manhattan Beach Unified	9,477.45	53,219,577.76	9,477.45	53,219,577.76
21	Castro Valley Unified	9,245.10	80,062,289.01	9,303.42	80,567,365.89
22	Redondo Beach Unified	9,122.39	82,421,304.31	9,122.39	82,421,304.31
23	Burbank Unified	8,913.29	119,694,108.73	8,925.19	119,853,929.95

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## TOTAL NET ENDING BALANCE FOR 2022-23

RANK	DISTRICT	Net Ending Balance per ADA	% of Total Expense	% of Total Expense, Transfers & Other Uses	Net Ending Balance
<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>8,232.41</b>	<b>41.73%</b>	<b>41.10%</b>	<b>27,725,400,673.69</b>
2	Arcadia Unified	7,289.01	43.08%	42.10%	62,015,010.19
3	Santa Monica-Malibu Unified	7,203.81	28.26%	27.91%	59,237,159.54
4	Walnut Valley Unified	6,851.17	47.07%	46.57%	89,020,185.04
5	Burbank Unified	5,333.88	34.67%	34.65%	71,627,146.34
6	Moorpark Unified	5,146.19	34.59%	34.59%	27,521,626.15
7	Rocklin Unified	5,109.73	33.55%	33.55%	55,296,165.35
8	Glendora Unified	4,804.70	32.91%	32.76%	29,398,310.09
<b>9</b>	<b>Las Virgenes Unified</b>	<b>4,757.90</b>	<b>28.74%</b>	<b>26.09%</b>	<b>43,224,087.82</b>
<b>10</b>	<b>COMPARATIVE GROUP</b>	<b>4,285.99</b>	<b>26.59%</b>	<b>26.44%</b>	<b>839,385,027.78</b>
11	Simi Valley Unified	4,261.42	25.56%	25.56%	61,916,449.65
12	Redondo Beach Unified	4,204.53	30.08%	30.08%	37,988,175.21
13	Carlsbad Unified	4,059.09	25.76%	25.76%	41,751,017.32
14	Castro Valley Unified	3,837.29	25.46%	25.36%	33,230,821.54
15	Conejo Valley Unified	3,696.14	22.74%	22.65%	55,856,669.88
16	Palos Verdes Peninsula Unified	3,678.84	23.52%	22.91%	36,502,154.92
17	Dublin Unified	3,460.26	22.80%	22.63%	41,481,162.05
18	Los Alamitos Unified	3,282.39	20.79%	20.54%	27,683,848.27
19	Davis Joint Unified	2,973.06	16.59%	16.58%	21,332,714.68
20	Manhattan Beach Unified	2,871.07	16.26%	16.26%	16,122,164.11
21	Pleasanton Unified	2,613.38	16.18%	16.18%	35,074,249.17
22	Livermore Valley Joint Unified	2,326.70	14.52%	14.52%	28,302,409.66
23	Oak Park Unified	1,977.46	13.96%	13.96%	8,027,588.62

## UNRESTRICTED NET ENDING BALANCE FOR 2022-23

<b>1</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>4,472.26</b>	<b>37.62%</b>	<b>36.81%</b>	<b>15,061,836,112.64</b>
2	Santa Monica-Malibu Unified	4,241.97	23.72%	23.31%	34,881,852.78
3	Walnut Valley Unified	3,703.05	35.57%	35.05%	48,115,282.94
4	Rocklin Unified	3,369.29	34.35%	34.35%	36,461,552.12
5	Moorpark Unified	3,026.36	29.35%	29.35%	16,184,878.55
6	Redondo Beach Unified	2,789.31	30.58%	30.58%	25,201,602.54
<b>7</b>	<b>Las Virgenes Unified</b>	<b>2,529.97</b>	<b>24.60%</b>	<b>21.40%</b>	<b>22,983,988.38</b>
8	Arcadia Unified	2,452.00	23.03%	22.73%	20,861,701.32
9	Burbank Unified	2,426.61	27.22%	27.19%	32,586,310.30
10	Conejo Valley Unified	2,410.45	20.48%	20.37%	36,427,176.84
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>2,122.08</b>	<b>19.93%</b>	<b>19.79%</b>	<b>415,596,013.29</b>
12	Palos Verdes Peninsula Unified	2,117.27	19.91%	19.22%	21,007,926.73
13	Glendora Unified	1,997.43	20.84%	20.70%	12,221,587.77
14	Carlsbad Unified	1,920.19	19.51%	19.51%	19,750,707.83
15	Simi Valley Unified	1,886.98	16.93%	16.93%	27,416,975.61
16	Manhattan Beach Unified	1,836.08	19.37%	19.37%	10,310,317.36
17	Dublin Unified	1,686.86	15.57%	15.41%	20,221,828.05
18	Castro Valley Unified	1,602.42	17.33%	17.22%	13,876,868.38
19	Los Alamitos Unified	1,245.67	10.78%	10.62%	10,506,060.54
20	Pleasanton Unified	1,049.14	10.09%	10.09%	14,080,577.31
21	Oak Park Unified	830.88	7.69%	7.69%	3,372,984.20
22	Davis Joint Unified	807.34	7.01%	7.01%	5,792,964.14
23	Livermore Valley Joint Unified	519.30	5.37%	5.37%	6,316,857.98

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

## MEASUREMENTS OF FINANCIAL STABILITY FOR 2022-23

RANK	DISTRICT	Revenues minus Expense per ADA	Revenues minus Expense Dollars	Change in Ending Balance per ADA	Change in Ending Balance Dollars
1	<b>ALL UNIFIED DISTRICTS</b>	<b>3,148.17</b>	<b>10,602,504,423.29</b>	<b>2,951.70</b>	<b>9,940,852,372.00</b>
2	Glendora Unified	3,142.71	19,229,152.86	3,112.96	19,047,152.97
3	Burbank Unified	2,538.23	34,085,180.36	2,526.33	33,925,359.14
4	Moorpark Unified	2,105.88	11,262,165.35	2,196.23	11,745,333.35
5	Walnut Valley Unified	2,104.98	27,350,884.65	1,951.06	25,350,884.65
6	<b>Las Virgenes Unified</b>	<b>1,739.45</b>	<b>15,802,368.25</b>	<b>211.20</b>	<b>1,918,675.55</b>
7	Palos Verdes Peninsula Unified	1,637.62	16,248,795.25	1,221.43	12,119,204.25
8	Castro Valley Unified	1,363.15	11,804,796.43	1,304.82	11,299,719.55
9	Redondo Beach Unified	1,118.17	10,102,761.03	1,118.17	10,102,761.03
10	<b>COMPARATIVE GROUP</b>	<b>1,112.69</b>	<b>217,912,502.86</b>	<b>1,091.35</b>	<b>213,734,305.94</b>
11	Carlsbad Unified	975.89	10,037,863.74	975.89	10,037,863.74
12	Rocklin Unified	963.27	10,424,236.10	1,018.32	11,019,951.98
13	Los Alamitos Unified	917.50	7,738,242.33	974.55	8,219,397.33
14	Conejo Valley Unified	848.76	12,826,555.53	1,014.19	15,326,555.53
15	Livermore Valley Joint Unified	785.50	9,554,927.85	786.76	9,570,332.25
16	Simi Valley Unified	783.09	11,377,966.32	940.21	13,660,872.04
17	Oak Park Unified	713.10	2,894,849.51	706.28	2,867,179.51
18	Arcadia Unified	689.41	5,865,521.86	492.39	4,189,277.12
19	Santa Monica-Malibu Unified	669.11	5,502,116.75	517.08	4,251,963.75
20	Manhattan Beach Unified	546.61	3,069,416.79	546.61	3,069,416.79
21	Pleasanton Unified	480.63	6,450,523.09	535.62	7,188,501.90
22	Davis Joint Unified	464.79	3,335,009.56	462.00	3,315,009.56
23	Dublin Unified	-104.14	-1,248,462.50	-214.59	-2,572,430.50

## UNRESTRICTED REVENUE, EXPENSE, AND ENDING BALANCE FOR 2022-23

1	Glendora Unified	3,596.59	22,006,290.96	1,570.93	9,611,975.28
2	Burbank Unified	3,508.46	47,114,119.82	889.63	11,946,536.56
3	<b>Las Virgenes Unified</b>	<b>3,452.88</b>	<b>31,368,390.00</b>	<b>-1,135.05</b>	<b>-10,311,553.29</b>
4	Santa Monica-Malibu Unified	3,411.90	28,056,155.49	-1,446.52	-11,894,737.30
5	Manhattan Beach Unified	3,310.38	18,589,100.49	32.49	182,453.81
6	<b>ALL UNIFIED DISTRICTS</b>	<b>3,238.48</b>	<b>10,906,670,677.79</b>	<b>701.05</b>	<b>2,361,011,670.55</b>
7	Palos Verdes Peninsula Unified	3,229.74	32,046,019.78	324.69	3,221,630.59
8	Redondo Beach Unified	2,805.84	25,350,906.32	474.65	4,288,478.08
9	Castro Valley Unified	2,599.55	22,512,042.87	472.73	4,093,819.73
10	Livermore Valley Joint Unified	2,590.77	31,514,726.25	-97.10	-1,181,195.76
11	Davis Joint Unified	2,540.62	18,229,776.68	-335.68	-2,408,589.25
12	Moorpark Unified	2,536.75	13,566,433.63	894.35	4,782,927.21
13	Rocklin Unified	2,500.84	27,063,391.59	470.97	5,096,714.83
14	Carlsbad Unified	2,444.02	25,138,716.57	-160.30	-1,648,780.13
15	<b>COMPARATIVE GROUP</b>	<b>2,256.68</b>	<b>441,957,022.21</b>	<b>72.49</b>	<b>14,197,295.30</b>
16	Pleasanton Unified	2,068.34	27,759,179.36	-174.27	-2,338,933.56
17	Simi Valley Unified	1,603.27	23,294,755.89	-535.59	-7,781,915.07
18	Conejo Valley Unified	1,572.22	23,759,677.47	238.83	3,609,254.63
19	Arcadia Unified	1,456.11	12,388,607.92	-364.16	-3,098,302.76
20	Walnut Valley Unified	1,440.82	18,721,189.93	268.37	3,487,052.56
21	Los Alamitos Unified	1,273.13	10,737,636.30	136.07	1,147,624.02
22	Oak Park Unified	972.10	3,946,258.78	232.34	943,201.23
23	Dublin Unified	847.69	10,162,036.11	-655.82	-7,861,919.40

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# 2022-23 SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND ENDING BALANCE

Table 21

RANK	DISTRICT	Special Reserve Ending Balance per ADA	Special Reserve Revenues per ADA	Special Reserve Total Ending Balance
1	Glendora Unified	1,698.19	2.56	10,390,657.21
2	<b>Las Virgenes Unified</b>	<b>1,474.62</b>	<b>-66.43</b>	<b>13,396,472.64</b>
3	Los Alamitos Unified	686.50	20.99	5,790,004.27
4	Walnut Valley Unified	569.54	12.26	7,400,239.69
5	Oak Park Unified	420.01	6.94	1,705,028.55
6	<b>ALL UNIFIED DISTRICTS</b>	<b>282.25</b>	<b>3.19</b>	<b>950,563,343.56</b>
7	Redondo Beach Unified	258.19	5.56	2,332,760.46
8	<b>COMPARATIVE GROUP</b>	<b>141.75</b>	<b>2.33</b>	<b>27,760,411.27</b>
9	Castro Valley Unified	15.08	-0.37	130,623.89
10	Arcadia Unified	1.11	3.20	9,458.90
11	Livermore Valley Joint Unified	0.13	0.00	1,638.30
12	Burbank Unified	0.00	0.00	0.00
13	Palos Verdes Peninsula Unified	0.00	0.00	0.00
14	Santa Monica-Malibu Unified	0.00	0.00	0.00
15	Simi Valley Unified	0.00	0.00	0.00
16	Carlsbad Unified	0.00	0.00	0.00
17	Conejo Valley Unified	0.00	0.00	0.00
18	Moorpark Unified	0.00	0.00	0.00
19	Rocklin Unified	0.00	0.00	0.00
20	Dublin Unified	0.00	0.00	0.00
21	Pleasanton Unified	0.00	0.17	0.00
22	Manhattan Beach Unified	0.00	0.00	0.00
23	Davis Joint Unified	0.00	0.00	0.00

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**2022-23 UNRESTRICTED NET ENDING BALANCE AS A PERCENT OF  
TOTAL EXPENDITURES, TRANSFERS AND OTHER USES**

RANK	DISTRICT	Fund 01 Net Ending Balance Per ADA	Fund 17 Net Ending Balance Per ADA	Combined Net Ending Balance Per ADA	Percent of Total Expenditures, Transfers and Other Uses
1	Walnut Valley Unified	3,703.05	569.54	4,272.59	29.05%
2	Glendora Unified	1,997.43	1,698.19	3,695.62	25.20%
3	<b>ALL UNIFIED SCHOOL DISTRICTS</b>	<b>4,472.26</b>	<b>282.25</b>	<b>4,754.51</b>	<b>23.74%</b>
4	Rocklin Unified	3,369.29	0.00	3,369.29	22.12%
5	<b>Las Virgenes Unified</b>	<b>2,529.97</b>	<b>1,474.62</b>	<b>4,004.59</b>	<b>21.96%</b>
6	Redondo Beach Unified	2,789.31	258.19	3,047.50	21.80%
7	Moorpark Unified	3,026.36	0.00	3,026.36	20.34%
8	Santa Monica-Malibu Unified	4,241.97	0.00	4,241.97	16.44%
9	Burbank Unified	2,426.61	0.00	2,426.61	15.76%
10	Conejo Valley Unified	2,410.45	0.00	2,410.45	14.77%
11	Arcadia Unified	2,452.00	1.11	2,453.12	14.17%
12	<b>COMPARATIVE GROUP</b>	<b>2,122.08</b>	<b>141.75</b>	<b>2,263.83</b>	<b>13.97%</b>
13	Palos Verdes Peninsula Unified	2,117.27	0.00	2,117.27	13.18%
14	Carlsbad Unified	1,920.19	0.00	1,920.19	12.19%
15	Los Alamitos Unified	1,245.67	686.50	1,932.17	12.09%
16	Simi Valley Unified	1,886.98	0.00	1,886.98	11.32%
17	Dublin Unified	1,686.86	0.00	1,686.86	11.03%
18	Castro Valley Unified	1,602.42	15.08	1,617.50	10.69%
19	Manhattan Beach Unified	1,836.08	0.00	1,836.08	10.40%
20	Oak Park Unified	830.88	420.01	1,250.88	8.83%
21	Pleasanton Unified	1,049.14	0.00	1,049.14	6.50%
22	Davis Joint Unified	807.34	0.00	807.34	4.50%
23	Livermore Valley Joint Unified	519.30	0.13	519.43	3.24%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.



**2022-23 UNRESTRICTED NET ENDING BALANCE AS A PERCENT OF  
TOTAL EXPENDITURES, TRANSFERS AND OTHER USES**

RANK	DISTRICT	Fund 01 Net Ending Balance	Fund 17 Net Ending Balance	Total Expenditures, Transfers and	Percent of Total Expenditures, Transfers and Other Uses
1	Walnut Valley Unified	48,115,283	7,400,240	191,133,676	29.05%
2	Glendora Unified	12,221,588	10,390,657	89,741,467	25.20%
3	<b>ALL UNIFIED SCHOOL DISTRICTS</b>	<b>316,298,558,365</b>	<b>19,961,830,215</b>	<b>1,416,601,596,978</b>	<b>23.74%</b>
4	Rocklin Unified	36,461,552	0	164,840,815	22.12%
5	<b>Las Virgenes Unified</b>	<b>22,983,988</b>	<b>13,396,473</b>	<b>165,667,085</b>	<b>21.96%</b>
6	Redondo Beach Unified	25,201,603	2,332,760	126,279,534	21.80%
7	Moorpark Unified	16,184,879	0	79,560,438	20.34%
8	Santa Monica-Malibu Unified	34,881,853	0	212,229,766	16.44%
9	Burbank Unified	32,586,310	0	206,739,395	15.76%
10	Conejo Valley Unified	36,427,177	0	246,643,823	14.77%
11	Arcadia Unified	20,861,701	9,459	147,302,955	14.17%
12	<b>COMPARATIVE GROUP</b>	<b>415,596,013</b>	<b>27,760,411</b>	<b>3,174,172,493</b>	<b>13.97%</b>
13	Palos Verdes Peninsula Unified	21,007,927	0	159,351,011	13.18%
14	Carlsbad Unified	19,750,708	0	162,073,196	12.19%
15	Los Alamitos Unified	10,506,061	5,790,004	134,787,306	12.09%
16	Simi Valley Unified	27,416,976	0	242,196,532	11.32%
17	Dublin Unified	20,221,828	0	183,271,989	11.03%
18	Castro Valley Unified	13,876,868	130,624	131,024,400	10.69%
19	Manhattan Beach Unified	10,310,317	0	99,134,378	10.40%
20	Oak Park Unified	3,372,984	1,705,029	57,517,597	8.83%
21	Pleasanton Unified	14,080,577	0	216,727,527	6.50%
22	Davis Joint Unified	5,792,964	0	128,641,190	4.50%
23	Livermore Valley Joint Unified	6,316,858	1,638	194,975,502	3.24%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# 2022-23 CAFETERIA FUND REVENUE, EXPENSE, AND ENDING BALANCE

RANK	DISTRICT	% Free & Reduced Meals	Revenue per ADA	Expense per ADA	Cafeteria Ending Balance per ADA
1	Walnut Valley Unified	25.40%	768.76	514.19	838.58
2	Moorpark Unified	29.56%	780.86	486.61	748.03
3	Rocklin Unified	18.38%	730.41	441.79	550.45
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>59.18%</b>	<b>909.62</b>	<b>737.65</b>	<b>541.56</b>
5	Conejo Valley Unified	22.51%	781.32	470.39	529.81
6	Manhattan Beach Unified	4.47%	761.80	417.38	513.55
7	Simi Valley Unified	40.43%	701.96	523.00	487.18
8	Los Alamitos Unified	15.09%	730.81	472.56	485.42
9	Carlsbad Unified	20.87%	582.63	374.88	453.60
10	Pleasanton Unified	7.67%	578.85	374.85	421.62
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>22.38%</b>	<b>654.96</b>	<b>466.80</b>	<b>402.78</b>
12	Dublin Unified	7.70%	656.63	437.71	362.33
13	Davis Joint Unified	19.29%	851.89	608.27	348.27
14	Palos Verdes Peninsula Unified	8.09%	550.69	381.02	325.98
15	Castro Valley Unified	34.39%	686.83	563.82	316.77
16	Burbank Unified	30.01%	551.53	354.40	301.39
<b>17</b>	<b>Las Virgenes Unified</b>	<b>23.14%</b>	<b>446.50</b>	<b>345.09</b>	<b>277.47</b>
18	Livermore Valley Joint Unified	28.57%	532.17	430.20	241.74
19	Redondo Beach Unified	15.50%	559.95	504.84	203.77
20	Glendora Unified	41.47%	559.54	486.04	201.07
21	Oak Park Unified	14.12%	525.62	558.26	162.33
22	Arcadia Unified	30.88%	608.32	510.81	128.16
23	Santa Monica-Malibu Unified	25.26%	598.71	610.22	123.14

\* Beginning in 2013-14, Adult Education is funded on a pro rata share of statewide funding based on how much that district received in 2011-12. The ADA displayed is from that base year.

Table 25

**2022-23 ADULT EDUCATION FUND REVENUE, EXPENSE, AND ENDING BALANCE**

RANK	DISTRICT	Adult Education ADA*	Revenue per ADA	Expense per ADA	Adult Education Ending Balance per ADA
1	Santa Monica-Malibu Unified	167.00	10,202.44	4,923.33	6,676.35
2	Glendora Unified	152.00	2,831.64	1,282.77	5,065.28
3	Burbank Unified	969.00	10,220.25	5,155.21	4,639.73
4	Redondo Beach Unified	1,270.00	7,719.76	3,792.23	3,935.71
5	Palos Verdes Peninsula Unified	20.00	13,100.94	8,214.94	3,652.14
6	Simi Valley Unified	2,658.00	7,075.62	3,514.20	2,856.81
<b>7</b>	<b>COMPARATIVE GROUP</b>	<b>8,752.00</b>	<b>7,467.72</b>	<b>3,764.89</b>	<b>2,486.02</b>
8	Livermore Valley Joint Unified	287.00	5,584.47	2,935.97	2,031.77
9	Dublin Unified	67.00	16,373.44	8,422.80	1,944.83
10	Moorpark Unified	41.00	30,579.35	19,607.92	1,791.21
11	Davis Joint Unified	145.00	10,705.67	5,511.37	1,290.60
12	Castro Valley Unified	1,193.00	8,118.80	4,206.99	1,267.64
<b>13</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>234,681.00</b>	<b>4,758.93</b>	<b>2,349.89</b>	<b>1,240.75</b>
14	Pleasanton Unified	635.00	4,055.65	1,929.01	306.96
15	Conejo Valley Unified	1,052.00	6,349.67	3,196.44	29.35
16	Arcadia Unified	29.00	0.00	0.00	0.00
<b>17</b>	<b>Las Virgenes Unified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
18	Carlsbad Unified	3.00	0.00	0.00	0.00
19	Oak Park Unified	0.00	0.00	0.00	0.00
20	Los Alamitos Unified	36.00	0.00	0.00	0.00
21	Rocklin Unified	0.00	0.00	0.00	0.00
22	Manhattan Beach Unified	0.00	0.00	0.00	0.00
23	Walnut Valley Unified	28.00	0.00	0.00	0.00

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART V**  
**PROGRAM EXPENSE**

Prepared By:



Table 1

**DISTRICT ADMINISTRATIVE SERVICES EXPENSE PER ADA FOR 2022-23**  
**(Total of Function Codes 7000-7999)**

RANK	DISTRICT	District Admin Cost per ADA	% of Total General Fund Expense	Total District Admin Cost
1	Santa Monica-Malibu Unified	2,112.19	8.29%	17,368,603.94
2	Davis Joint Unified	1,620.37	9.04%	11,626,717.98
<b>3</b>	<b>Las Virgenes Unified</b>	<b>1,352.02</b>	<b>8.17%</b>	<b>12,282,724.23</b>
4	Arcadia Unified	1,345.10	7.95%	11,444,171.08
5	Manhattan Beach Unified	1,339.71	7.59%	7,522,988.42
6	Oak Park Unified	1,327.74	9.38%	5,390,018.42
7	Moorpark Unified	1,314.55	8.84%	7,030,169.55
<b>8</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,183.68</b>	<b>6.00%</b>	<b>3,986,435,675.40</b>
9	Redondo Beach Unified	1,172.53	8.39%	10,593,871.65
10	Los Alamitos Unified	1,110.97	7.04%	9,369,984.03
11	Dublin Unified	1,082.57	7.13%	12,977,722.05
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>1,079.52</b>	<b>6.70%</b>	<b>211,416,477.72</b>
13	Pleasanton Unified	1,054.66	6.53%	14,154,586.39
14	Simi Valley Unified	1,020.42	6.12%	14,826,267.63
15	Palos Verdes Peninsula Unified	993.72	6.35%	9,859,833.18
16	Castro Valley Unified	982.04	6.52%	8,504,453.90
17	Walnut Valley Unified	937.03	6.44%	12,175,227.54
18	Rocklin Unified	936.26	6.15%	10,131,994.79
19	Carlsbad Unified	910.99	5.78%	9,370,264.00
20	Glendora Unified	863.47	5.91%	5,283,306.59
21	Conejo Valley Unified	860.12	5.29%	12,998,269.35
22	Burbank Unified	819.10	5.32%	10,999,527.96
23	Livermore Valley Joint Unified	804.70	5.02%	9,788,499.27

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**INSTRUCTIONAL ADMINISTRATIVE SERVICES EXPENSE PER ADA FOR 2022-23**  
**(Total of Function Codes 2100 to 2150)**

RANK	DISTRICT	District Instructional Cost per ADA	% of Total General Fund Expense	Total Instructional Admin Cost
1	Castro Valley Unified	983.06	6.52%	8,513,284.66
<b>2</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>882.38</b>	<b>4.47%</b>	<b>2,971,719,950.62</b>
3	Santa Monica-Malibu Unified	878.83	3.45%	7,226,652.87
4	Davis Joint Unified	643.65	3.59%	4,618,416.41
5	Pleasanton Unified	604.34	3.74%	8,110,810.89
6	Livermore Valley Joint Unified	601.25	3.75%	7,313,701.38
<b>7</b>	<b>Las Virgenes Unified</b>	<b>600.64</b>	<b>3.63%</b>	<b>5,456,608.52</b>
8	Rocklin Unified	573.05	3.76%	6,201,413.53
9	Simi Valley Unified	547.01	3.28%	7,947,734.41
10	Burbank Unified	537.82	3.50%	7,222,294.52
11	Dublin Unified	529.33	3.49%	6,345,590.65
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>465.42</b>	<b>2.89%</b>	<b>91,150,162.83</b>
13	Walnut Valley Unified	400.26	2.75%	5,200,799.54
14	Moorpark Unified	397.83	2.67%	2,127,604.51
15	Arcadia Unified	377.68	2.23%	3,213,277.70
16	Conejo Valley Unified	339.91	2.09%	5,136,724.38
17	Los Alamitos Unified	335.97	2.13%	2,833,620.49
18	Oak Park Unified	298.73	2.11%	1,212,715.91
19	Carlsbad Unified	236.68	1.50%	2,434,472.85
20	Glendora Unified	211.89	1.45%	1,296,472.39
21	Palos Verdes Peninsula Unified	207.53	1.33%	2,059,145.33
22	Redondo Beach Unified	172.43	1.23%	1,557,893.32
23	Manhattan Beach Unified	102.85	0.58%	577,537.09

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**SCHOOL ADMINISTRATIVE SERVICES EXPENSE PER ADA FOR 2022-23**  
**(Total of Function Code 2700)**

RANK	DISTRICT	School Admin Cost per ADA	% of Total General Fund Expense	Total School Admin Cost
1	Santa Monica-Malibu Unified	1,502.45	5.89%	12,354,703.29
2	Conejo Valley Unified	1,278.65	7.87%	19,323,194.53
3	Moorpark Unified	1,259.07	8.46%	6,733,482.61
<b>4</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,253.78</b>	<b>6.36%</b>	<b>4,222,525,497.35</b>
5	Simi Valley Unified	1,159.95	6.96%	16,853,571.90
6	Livermore Valley Joint Unified	1,096.17	6.84%	13,334,093.67
<b>7</b>	<b>Las Virgenes Unified</b>	<b>1,089.30</b>	<b>6.58%</b>	<b>9,895,994.93</b>
8	Carlsbad Unified	1,064.55	6.76%	10,949,756.63
9	Pleasanton Unified	1,057.77	6.55%	14,196,355.96
10	Davis Joint Unified	1,037.80	5.79%	7,446,593.01
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>1,006.83</b>	<b>6.25%</b>	<b>197,181,072.19</b>
12	Arcadia Unified	949.15	5.61%	8,075,405.28
13	Dublin Unified	948.86	6.25%	11,374,760.73
14	Redondo Beach Unified	945.53	6.77%	8,542,957.76
15	Castro Valley Unified	919.44	6.10%	7,962,316.40
16	Rocklin Unified	907.64	5.96%	9,822,256.17
17	Walnut Valley Unified	889.38	6.11%	11,556,117.98
18	Glendora Unified	863.83	5.92%	5,285,465.42
19	Burbank Unified	830.71	5.40%	11,155,347.78
20	Manhattan Beach Unified	827.19	4.69%	4,644,971.55
21	Los Alamitos Unified	808.77	5.12%	6,821,173.33
22	Palos Verdes Peninsula Unified	786.35	5.03%	7,802,265.45
23	Oak Park Unified	725.77	5.12%	2,946,282.74

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

**SPECIAL EDUCATION PROGRAM EXPENSE PER ADA FOR 2022-23****(Total of Goals 5000 - 5999)**

RANK	DISTRICT	Revenue per ADA	Expense per ADA	Contribution per ADA	Contribution as % of Special Ed Expense	Contribution as % of Total Expense
1	Santa Monica-Malibu Unified	1,319.49	5,302.09	3,982.60	75.11%	15.43%
2	Manhattan Beach Unified	2,023.65	4,883.63	2,859.98	58.56%	16.20%
3	Carlsbad Unified	1,294.09	3,916.00	2,621.91	66.95%	16.64%
4	Burbank Unified	1,400.28	3,889.60	2,489.32	64.00%	16.17%
5	Simi Valley Unified	1,259.97	3,705.47	2,445.51	66.00%	14.67%
6	Livermore Valley Joint Unified	1,376.14	3,724.57	2,348.43	63.05%	14.65%
<b>7</b>	<b>Las Virgenes Unified</b>	<b>1,248.91</b>	<b>3,559.41</b>	<b>2,310.50</b>	<b>64.91%</b>	<b>12.67%</b>
8	Palos Verdes Peninsula Unified	1,190.15	3,473.06	2,282.91	65.73%	14.21%
9	Davis Joint Unified	1,111.71	3,381.23	2,269.51	67.12%	12.66%
<b>10</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>1,400.82</b>	<b>3,610.75</b>	<b>2,209.93</b>	<b>61.20%</b>	<b>11.03%</b>
11	Pleasanton Unified	1,426.59	3,480.62	2,054.03	59.01%	12.72%
12	Rocklin Unified	1,438.51	3,349.50	1,910.99	57.05%	12.55%
<b>13</b>	<b>COMPARATIVE GROUP</b>	<b>1,352.32</b>	<b>3,252.16</b>	<b>1,899.84</b>	<b>58.42%</b>	<b>11.72%</b>
14	Redondo Beach Unified	1,460.33	3,170.71	1,710.37	53.94%	12.24%
15	Glendora Unified	1,482.72	3,163.53	1,680.81	53.13%	11.46%
16	Castro Valley Unified	1,436.35	3,093.44	1,657.09	53.57%	10.95%
17	Arcadia Unified	1,707.47	3,255.07	1,547.59	47.54%	8.94%
18	Moorpark Unified	1,367.02	2,751.06	1,384.04	50.31%	9.30%
19	Conejo Valley Unified	1,323.06	2,502.47	1,179.41	47.13%	7.23%
20	Dublin Unified	1,120.85	2,277.54	1,156.69	50.79%	7.57%
21	Los Alamitos Unified	1,151.67	2,160.15	1,008.48	46.69%	6.31%
22	Walnut Valley Unified	1,287.61	2,037.56	749.95	36.81%	5.10%
23	Oak Park Unified	1,121.09	1,364.30	243.21	17.83%	1.72%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.



**COMPARATIVE ANALYSIS OF SPECIAL EDUCATION EXPENDITURES FOR 2022-23****Goal Codes 5000 - 5999**

EXPENDITURE TYPE	CLIENT DISTRICT		COMPARATIVE GROUP		STATEWIDE	
<i>*All amounts are per ADA</i>						
CERTIFICATED <i>(Objects 1000-1999)</i>	1,185.30	33.30%	1,054.93	32.44%	1,200.91	33.26%
CLASSIFIED <i>(Objects 2000-2999)</i>	609.11	17.11%	633.56	19.48%	634.39	17.57%
BENEFITS <i>(Objects 3000-3999)</i>	744.32	20.91%	723.67	22.25%	909.43	25.19%
BOOKS AND SUPPLIES <i>(Objects 4000-4999)</i>	20.07	0.56%	20.87	0.64%	30.53	0.85%
SERVICES/OTHER OPERATING EXPENSES <i>(Objects 5000-5999)</i>	712.79	20.03%	720.09	22.14%	702.00	19.44%
CAPITAL OUTLAY <i>(Objects 6000-6999)</i>	0.00	0.00%	0.77	0.02%	4.93	0.14%
OTHER OUTGO <i>(Objects 7000-7299)</i>	91.72	2.58%	69.61	2.14%	59.42	1.65%
DIRECT COST/INDRECT SUPPORT <i>(Objects 7300-7399)</i>	196.09	5.51%	28.12	0.86%	68.51	1.90%
DEBT <i>(Objects 7400-7439)</i>	0.00	0.00%	0.54	0.02%	0.29	0.01%
TRANSFERS <i>(Objects 7500-7999)</i>	0.00	0.00%	0.00	0.00%	0.33	0.01%
TOTAL EXPENDITURES <i>(Objects 1000-7999)</i>	3,559.41	100.00%	3,252.16	100.00%	3,610.75	100.00%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

# PERCENTAGE OF TOTAL EXPENDITURES BY GOAL FOR 2022-23

Table 5 - Part 1

RANK	DISTRICT	Regular Education, K-12 (1000-1999)	Special Education (5000-5999)	Other General Education, K-12 (2000-3999)	Supplemental Education, K-12 (4750-4999)
1	Livermore Valley Joint Unified	65.19%	23.24%	4.20%	0.13%
2	Dublin Unified	64.76%	14.90%	1.87%	0.00%
3	Los Alamitos Unified	57.29%	13.52%	1.34%	0.00%
4	Manhattan Beach Unified	57.08%	27.66%	0.30%	0.20%
5	Davis Joint Unified	55.42%	18.86%	4.60%	0.18%
6	Pleasanton Unified	53.47%	21.55%	5.64%	0.00%
7	Santa Monica-Malibu Unified	53.24%	20.54%	3.03%	0.04%
8	Oak Park Unified	53.09%	9.63%	2.10%	0.00%
9	Redondo Beach Unified	50.97%	22.69%	1.04%	0.00%
10	<b>ALL UNIFIED DISTRICTS</b>	<b>50.84%</b>	<b>18.03%</b>	<b>2.75%</b>	<b>0.60%</b>
11	<b>COMPARATIVE GROUP</b>	<b>50.38%</b>	<b>20.07%</b>	<b>3.14%</b>	<b>0.39%</b>
12	Conejo Valley Unified	49.90%	15.33%	3.20%	0.60%
13	Glendora Unified	49.08%	21.57%	0.60%	0.00%
14	Walnut Valley Unified	48.00%	13.85%	0.89%	1.03%
15	Castro Valley Unified	47.56%	20.45%	2.78%	0.00%
16	Arcadia Unified	47.34%	18.80%	2.36%	1.26%
17	Palos Verdes Peninsula Unified	46.93%	21.63%	0.47%	0.00%
18	Rocklin Unified	46.57%	21.99%	2.93%	0.00%
19	Moorpark Unified	44.52%	18.49%	1.74%	0.22%
20	Carlsbad Unified	43.32%	24.85%	2.88%	0.43%
21	<b>Las Virgenes Unified</b>	<b>42.68%</b>	<b>19.52%</b>	<b>1.77%</b>	<b>0.00%</b>
22	Burbank Unified	41.63%	25.26%	3.37%	2.04%
23	Simi Valley Unified	37.33%	22.23%	9.46%	0.50%

## PERCENTAGE OF TOTAL EXPENDITURES BY GOAL FOR 2022-23

RANK	DISTRICT	General Education, Adult (4000-4749)	General Education, Pre-K (1314-0999)	ROC/P (6000-6999)	Nonagency/ Other (7000-7999)
1	Livermore Valley Joint Unified	0.14%	0.01%	0.78%	0.00%
2	<b>ALL UNIFIED DISTRICTS</b>	<b>0.03%</b>	<b>0.27%</b>	<b>0.15%</b>	<b>0.21%</b>
3	<b>COMPARATIVE GROUP</b>	<b>0.01%</b>	<b>0.20%</b>	<b>0.25%</b>	<b>0.14%</b>
4	Burbank Unified	0.01%	0.00%	0.00%	0.03%
5	Castro Valley Unified	0.00%	0.02%	0.77%	0.00%
6	Simi Valley Unified	0.00%	0.01%	0.00%	0.58%
7	Arcadia Unified	0.00%	0.00%	0.00%	0.00%
8	Walnut Valley Unified	0.00%	0.00%	1.10%	0.00%
9	Glendora Unified	0.00%	3.68%	0.00%	0.00%
10	<b>Las Virgenes Unified</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
11	Palos Verdes Peninsula Unified	0.00%	0.00%	0.31%	0.00%
12	Santa Monica-Malibu Unified	0.00%	0.00%	0.00%	0.00%
13	Carlsbad Unified	0.00%	0.73%	0.00%	0.00%
14	Conejo Valley Unified	0.00%	0.00%	0.00%	0.04%
15	Oak Park Unified	0.00%	0.72%	0.00%	0.00%
16	Los Alamitos Unified	0.00%	0.89%	0.00%	0.00%
17	Moorpark Unified	0.00%	0.00%	0.03%	0.03%
18	Rocklin Unified	0.00%	0.00%	0.00%	0.07%
19	Dublin Unified	0.00%	0.00%	0.62%	0.00%
20	Pleasanton Unified	0.00%	0.00%	0.66%	0.00%
21	Manhattan Beach Unified	0.00%	0.03%	0.09%	0.16%
22	Redondo Beach Unified	0.00%	0.00%	0.00%	0.00%
23	Davis Joint Unified	0.00%	0.00%	0.08%	1.92%

# PERCENTAGE OF TOTAL EXPENDITURES BY GOAL FOR 2022-23

Table 5 - Part 3

RANK	DISTRICT	Community Services and Local Goals (8000 - 9000)	Undistributed (0000)
1	Moorpark Unified	0.00%	34.97%
2	Walnut Valley Unified	0.40%	34.74%
3	Oak Park Unified	0.00%	34.46%
<b>4</b>	<b>Las Virgenes Unified</b>	<b>4.26%</b>	<b>31.77%</b>
5	Conejo Valley Unified	-0.11%	31.04%
6	Simi Valley Unified	0.00%	29.89%
7	Arcadia Unified	0.55%	29.68%
8	Rocklin Unified	0.09%	28.34%
9	Castro Valley Unified	0.53%	27.90%
10	Burbank Unified	0.06%	27.60%
11	Palos Verdes Peninsula Unified	3.38%	27.28%
12	Carlsbad Unified	0.53%	27.26%
<b>13</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>0.43%</b>	<b>26.69%</b>
14	Los Alamitos Unified	0.44%	26.53%
<b>15</b>	<b>COMPARATIVE GROUP</b>	<b>0.46%</b>	<b>24.97%</b>
16	Redondo Beach Unified	0.41%	24.90%
17	Glendora Unified	0.54%	24.53%
18	Santa Monica-Malibu Unified	1.79%	21.35%
19	Pleasanton Unified	0.00%	18.68%
20	Davis Joint Unified	0.31%	18.64%
21	Dublin Unified	0.00%	17.84%
22	Manhattan Beach Unified	0.00%	14.48%
23	Livermore Valley Joint Unified	0.22%	6.10%

# PERCENTAGE OF TOTAL EXPENDITURES BY FUNCTION FOR 2022-23

Table 6 - Part 1

RANK	DISTRICT	Instruction (1314-1999)	Instruction Related Services (2000-2999)	Pupil Services (3000-3999)	Ancillary Services (4000-4999)
1	Glendora Unified	68.76%	9.31%	6.32%	0.20%
2	Redondo Beach Unified	66.07%	8.58%	7.98%	0.00%
3	Palos Verdes Peninsula Unified	65.86%	6.57%	7.16%	1.39%
4	Los Alamitos Unified	65.61%	7.74%	7.06%	0.32%
5	Burbank Unified	65.31%	10.01%	7.90%	0.71%
6	Manhattan Beach Unified	64.83%	6.82%	8.90%	0.58%
7	Pleasanton Unified	64.82%	12.23%	7.77%	0.04%
8	Conejo Valley Unified	64.20%	10.71%	8.07%	1.33%
9	Oak Park Unified	63.87%	7.54%	8.62%	0.62%
10	Rocklin Unified	63.18%	10.42%	7.43%	0.97%
11	Dublin Unified	62.46%	10.29%	8.35%	0.59%
12	Carlsbad Unified	62.15%	9.99%	10.05%	1.21%
<b>13</b>	<b>COMPARATIVE GROUP</b>	<b>61.98%</b>	<b>10.30%</b>	<b>8.78%</b>	<b>0.83%</b>
14	Arcadia Unified	61.85%	8.47%	7.71%	0.69%
15	Livermore Valley Joint Unified	61.65%	13.46%	9.27%	0.78%
16	Simi Valley Unified	58.96%	11.55%	10.97%	1.17%
17	Castro Valley Unified	58.16%	13.93%	9.91%	0.86%
18	Davis Joint Unified	57.70%	11.50%	9.85%	1.53%
<b>19</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>57.64%</b>	<b>12.23%</b>	<b>9.54%</b>	<b>1.08%</b>
20	Santa Monica-Malibu Unified	57.40%	10.52%	8.77%	0.74%
21	Walnut Valley Unified	55.72%	9.60%	11.53%	1.52%
<b>22</b>	<b>Las Virgenes Unified</b>	<b>55.52%</b>	<b>9.86%</b>	<b>7.46%</b>	<b>1.04%</b>
23	Moorpark Unified	52.70%	11.77%	11.46%	0.36%

## PERCENTAGE OF TOTAL EXPENDITURES BY FUNCTION FOR 2022-23

RANK	DISTRICT	Community Services/Enterprise (5000-5999)	General Admin (7000-7999)	Plant Services (8000-8999)	Other Outgo (9000-9999)
1	Santa Monica-Malibu Unified	1.56%	8.18%	11.28%	1.53%
2	Castro Valley Unified	0.53%	6.49%	8.59%	1.53%
3	Carlsbad Unified	0.53%	5.78%	9.85%	0.44%
4	Los Alamitos Unified	0.44%	6.95%	9.50%	2.39%
5	Redondo Beach Unified	0.39%	8.39%	8.21%	0.39%
6	Arcadia Unified	0.38%	7.77%	8.89%	4.23%
7	Walnut Valley Unified	0.31%	6.37%	12.31%	2.64%
<b>8</b>	<b>COMPARATIVE GROUP</b>	<b>0.27%</b>	<b>6.66%</b>	<b>9.66%</b>	<b>1.52%</b>
9	Simi Valley Unified	0.21%	6.12%	10.84%	0.18%
<b>10</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>0.18%</b>	<b>5.91%</b>	<b>11.05%</b>	<b>2.39%</b>
11	Livermore Valley Joint Unified	0.13%	5.02%	8.67%	1.03%
12	Davis Joint Unified	0.10%	9.04%	8.76%	1.51%
13	Rocklin Unified	0.09%	6.15%	10.82%	0.94%
14	Palos Verdes Peninsula Unified	0.09%	6.19%	9.74%	3.01%
15	Conejo Valley Unified	0.06%	5.27%	9.43%	0.93%
16	Burbank Unified	0.06%	5.32%	9.22%	1.47%
17	Manhattan Beach Unified	0.00%	7.59%	10.18%	1.10%
18	Pleasanton Unified	0.00%	6.53%	7.74%	0.89%
19	Glendora Unified	0.00%	5.89%	8.22%	1.31%
20	Dublin Unified	0.00%	7.08%	9.08%	2.14%
21	Moorpark Unified	0.00%	8.84%	11.74%	3.13%
22	Oak Park Unified	0.00%	9.37%	9.14%	0.84%
<b>23</b>	<b>Las Virgenes Unified</b>	<b>0.00%</b>	<b>7.41%</b>	<b>8.94%</b>	<b>9.76%</b>

Table 7

**CLASSROOM SALARY AND BENEFIT EXPENSE  
AS PERCENT OF CURRENT EXPENSE FOR 2022-23**

RANK	DISTRICT	Classroom Expense % of Current Expense	Classroom Teacher Salary %	Classroom Aide Salary %	Teacher and Aide Health and Welfare %
1	Los Alamitos Unified	63.29%	38.63%	5.72%	4.86%
2	Redondo Beach Unified	62.75%	40.79%	6.14%	5.16%
3	Rocklin Unified	62.55%	40.07%	5.34%	3.87%
4	Glendora Unified	62.33%	38.86%	5.27%	4.25%
5	Burbank Unified	60.76%	37.35%	4.86%	4.54%
6	Arcadia Unified	60.59%	39.03%	3.98%	3.49%
<b>7</b>	<b>Las Virgenes Unified</b>	<b>60.06%</b>	<b>36.02%</b>	<b>4.49%</b>	<b>4.72%</b>
8	Livermore Valley Joint Unified	59.75%	37.45%	5.03%	3.95%
9	Dublin Unified	59.64%	40.05%	3.44%	2.60%
10	Pleasanton Unified	59.42%	39.68%	3.82%	1.81%
11	Carlsbad Unified	59.19%	37.94%	2.59%	6.03%
<b>12</b>	<b>COMPARATIVE GROUP</b>	<b>58.69%</b>	<b>37.10%</b>	<b>4.35%</b>	<b>4.77%</b>
13	Oak Park Unified	58.61%	37.80%	5.45%	5.75%
14	Manhattan Beach Unified	58.44%	34.11%	6.58%	5.24%
15	Conejo Valley Unified	58.22%	38.67%	2.95%	6.87%
16	Walnut Valley Unified	57.65%	36.59%	2.55%	6.44%
17	Palos Verdes Peninsula Unified	57.10%	34.79%	4.72%	3.29%
18	Simi Valley Unified	56.50%	33.14%	4.26%	6.97%
19	Castro Valley Unified	55.82%	37.22%	3.48%	2.36%
20	Davis Joint Unified	55.80%	33.15%	7.45%	2.88%
21	Moorpark Unified	55.12%	34.54%	4.22%	6.96%
<b>22</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>55.09%</b>	<b>33.99%</b>	<b>3.81%</b>	<b>5.37%</b>
23	Santa Monica-Malibu Unified	52.41%	32.25%	3.37%	7.34%

Table 8

Las Virgenes Unified  
UNEXPENDED CATEGORICAL PROGRAM BALANCES FOR 2022-23

Resource Code	Resource Description	Carry Over Balance	Deferred Balance
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0	926,010
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0	2,533
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0	36,806
5314	Child Nutrition: NSLP Equipment Assistance Grants	0	89,159
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	0	13,460
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	0	256,478
6054	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	0	56,999
6385	Governor's CTE Initiative: California Partnership Academies	0	60,757
7422	In-Person Instruction (IPI) Grant	0	80,524
<b>TOTAL</b>		<b>0</b>	<b>1,522,726</b>



Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART VI**

**COMPARATIVE STAFFING**

Prepared By:



## AVERAGE CLASS SIZE BY GRADE LEVEL

Table 1

RANK	DISTRICT	DISTRICT AVERAGE	GRADE K-3	GRADE 4-6	GRADE 7-8	GRADE 9-12
1	Carlsbad Unified	0.00	0.00	0.00	0.00	0.00
2	Castro Valley Unified	0.00	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	0.00	0.00	0.00	0.00	0.00
4	Arcadia Unified	0.00	0.00	0.00	0.00	0.00
5	Burbank Unified	0.00	0.00	0.00	0.00	0.00
6	Glendora Unified	0.00	0.00	0.00	0.00	0.00
<b>7</b>	<b>Las Virgenes Unified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	0.00	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	0.00	0.00	0.00	0.00	0.00
10	Simi Valley Unified	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	0.00	0.00	0.00	0.00	0.00
15	Oak Park Unified	0.00	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	0.00	0.00	0.00	0.00	0.00
17	Moorpark Unified	0.00	0.00	0.00	0.00	0.00
18	Rocklin Unified	0.00	0.00	0.00	0.00	0.00
19	Dublin Unified	0.00	0.00	0.00	0.00	0.00
20	Pleasanton Unified	0.00	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	0.00	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	0.00	0.00	0.00	0.00	0.00
23	Davis Joint Unified	0.00	0.00	0.00	0.00	0.00

2022-23 CLASS SIZE  
DATA UNAVAILABLE  
See Note Below

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

## STUDENT ENROLLMENT PER TEACHER

Table 2

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	23.14	0.00	0.00	0.00	0.00
2	Castro Valley Unified	21.73	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	21.01	0.00	0.00	0.00	0.00
4	Arcadia Unified	21.85	0.00	0.00	0.00	0.00
5	Burbank Unified	21.46	0.00	0.00	0.00	0.00
6	Glendora Unified	22.06	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>22.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	22.72	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	19.28	0.00	0.00	0.00	0.00
10	Simi Valley Unified	22.19	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>21.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	22.62	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>20.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	22.31	0.00	0.00	0.00	0.00
15	Oak Park Unified	23.62	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	24.51	0.00	0.00	0.00	0.00
17	Moorpark Unified	21.43	0.00	0.00	0.00	0.00
18	Rocklin Unified	21.27	0.00	0.00	0.00	0.00
19	Dublin Unified	22.54	0.00	0.00	0.00	0.00
20	Pleasanton Unified	21.51	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	22.70	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	22.88	0.00	0.00	0.00	0.00
23	Davis Joint Unified	18.95	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# STUDENT ENROLLMENT PER PUPIL SERVICES AND SPECIAL EDUCATION EMPLOYEE

Table 3

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	245.58	0.00	0.00	0.00	0.00
2	Castro Valley Unified	261.81	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	294.36	0.00	0.00	0.00	0.00
4	Arcadia Unified	208.27	0.00	0.00	0.00	0.00
5	Burbank Unified	265.03	0.00	0.00	0.00	0.00
6	Glendora Unified	266.01	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>162.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	191.52	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	160.02	0.00	0.00	0.00	0.00
10	Simi Valley Unified	263.17	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>226.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	173.57	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>207.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	220.52	0.00	0.00	0.00	0.00
15	Oak Park Unified	226.87	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	281.01	0.00	0.00	0.00	0.00
17	Moorpark Unified	207.88	0.00	0.00	0.00	0.00
18	Rocklin Unified	288.41	0.00	0.00	0.00	0.00
19	Dublin Unified	317.06	0.00	0.00	0.00	0.00
20	Pleasanton Unified	203.65	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	187.32	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	210.93	0.00	0.00	0.00	0.00
23	Davis Joint Unified	169.12	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

## STUDENT ENROLLMENT PER NON-ADMINISTRATIVE CERTIFICATED EMPLOYEE

Table 4

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	21.15	0.00	0.00	0.00	0.00
2	Castro Valley Unified	20.06	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	19.61	0.00	0.00	0.00	0.00
4	Arcadia Unified	19.78	0.00	0.00	0.00	0.00
5	Burbank Unified	19.86	0.00	0.00	0.00	0.00
6	Glendora Unified	20.37	0.00	0.00	0.00	0.00
<b>7</b>	<b>Las Virgenes Unified</b>	<b>19.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	20.31	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	17.21	0.00	0.00	0.00	0.00
10	Simi Valley Unified	20.47	0.00	0.00	0.00	0.00
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>19.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	20.02	0.00	0.00	0.00	0.00
<b>13</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>19.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	20.26	0.00	0.00	0.00	0.00
15	Oak Park Unified	21.39	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	22.55	0.00	0.00	0.00	0.00
17	Moorpark Unified	19.42	0.00	0.00	0.00	0.00
18	Rocklin Unified	19.81	0.00	0.00	0.00	0.00
19	Dublin Unified	21.04	0.00	0.00	0.00	0.00
20	Pleasanton Unified	19.46	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	20.25	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	20.64	0.00	0.00	0.00	0.00
23	Davis Joint Unified	17.04	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

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# STUDENT ENROLLMENT PER ALL CERTIFICATED EMPLOYEES

Table 5

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	19.87	0.00	0.00	0.00	0.00
2	Castro Valley Unified	18.82	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	18.34	0.00	0.00	0.00	0.00
4	Arcadia Unified	18.72	0.00	0.00	0.00	0.00
5	Burbank Unified	18.53	0.00	0.00	0.00	0.00
6	Glendora Unified	19.18	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>18.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	19.06	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	15.88	0.00	0.00	0.00	0.00
10	Simi Valley Unified	18.96	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>18.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	18.99	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>17.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	18.89	0.00	0.00	0.00	0.00
15	Oak Park Unified	19.73	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	21.11	0.00	0.00	0.00	0.00
17	Moorpark Unified	17.66	0.00	0.00	0.00	0.00
18	Rocklin Unified	18.53	0.00	0.00	0.00	0.00
19	Dublin Unified	19.93	0.00	0.00	0.00	0.00
20	Pleasanton Unified	18.17	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	18.80	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	19.55	0.00	0.00	0.00	0.00
23	Davis Joint Unified	15.98	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# STUDENT ENROLLMENT PER PARAPROFESSIONAL CLASSIFIED EMPLOYEE

Table 6

RANK	DISTRICT	2018	2019	2020	2021	2022
1	Santa Monica-Malibu Unified	40.19	36.76	36.40	35.23	36.55
2	Manhattan Beach Unified	41.71	43.13	45.60	43.38	37.97
3	Palos Verdes Peninsula Unified	46.67	46.75	44.88	46.57	43.54
4	Davis Joint Unified	43.23	43.17	47.40	54.20	52.37
5	Simi Valley Unified	73.96	77.14	77.22	72.35	53.85
6	Los Alamitos Unified	92.14	75.46	80.53	71.63	56.72
7	Oak Park Unified	74.20	66.38	35.68	34.44	59.25
8	Rocklin Unified	65.06	62.23	69.94	72.67	60.23
9	Redondo Beach Unified	61.14	60.50	58.97	52.53	62.37
<b>10</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>68.03</b>	<b>68.17</b>	<b>101.13</b>	<b>72.39</b>	<b>62.69</b>
<b>11</b>	<b>Las Virgenes Unified</b>	<b>68.64</b>	<b>65.03</b>	<b>71.27</b>	<b>67.90</b>	<b>69.08</b>
12	Livermore Valley Joint Unified	72.09	72.08	74.67	74.85	70.42
<b>13</b>	<b>COMPARATIVE GROUP</b>	<b>77.05</b>	<b>74.38</b>	<b>74.00</b>	<b>70.03</b>	<b>70.78</b>
14	Castro Valley Unified	95.24	84.87	89.23	76.80	74.45
15	Glendora Unified	84.66	82.44	75.96	82.92	76.09
16	Arcadia Unified	88.63	86.55	83.61	73.36	85.83
17	Pleasanton Unified	121.24	111.21	116.26	101.17	87.42
18	Burbank Unified	116.53	82.07	71.69	56.75	107.63
19	Moorpark Unified	66.29	74.00	96.88	102.58	112.47
20	Carlsbad Unified	107.42	88.46	97.76	105.03	114.43
21	Conejo Valley Unified	125.13	130.62	125.31	115.61	115.09
22	Dublin Unified	120.87	155.63	165.03	146.36	120.74
23	Walnut Valley Unified	135.93	145.20	129.11	100.86	130.41

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

# STUDENT ENROLLMENT PER CLERICAL EMPLOYEE

Table 7

RANK	DISTRICT	2018	2019	2020	2021	2022
1	Moorpark Unified	88.00	88.76	115.45	111.57	67.87
2	Dublin Unified	278.47	185.07	189.79	174.16	93.69
3	<b>ALL UNIFIED DISTRICTS</b>	<b>106.72</b>	<b>107.26</b>	<b>85.43</b>	<b>114.01</b>	<b>98.55</b>
4	Simi Valley Unified	75.91	100.55	98.09	94.70	99.27
5	Pleasanton Unified	122.65	130.80	138.62	133.55	101.29
6	Conejo Valley Unified	109.88	99.21	92.98	92.36	102.64
7	<b>Las Virgenes Unified</b>	<b>108.45</b>	<b>115.12</b>	<b>127.04</b>	<b>125.01</b>	<b>105.61</b>
8	Castro Valley Unified	117.05	131.66	118.60	118.34	106.13
9	Livermore Valley Joint Unified	113.42	112.82	110.45	107.29	106.42
10	Carlsbad Unified	152.58	147.96	140.71	141.42	114.51
11	<b>COMPARATIVE GROUP</b>	<b>128.56</b>	<b>126.54</b>	<b>124.97</b>	<b>126.22</b>	<b>117.85</b>
12	Burbank Unified	116.79	123.78	126.58	91.71	120.67
13	Santa Monica-Malibu Unified	134.55	138.68	136.01	134.07	124.03
14	Davis Joint Unified	212.75	103.02	105.93	0.00	127.62
15	Oak Park Unified	155.12	143.68	93.70	84.87	131.35
16	Rocklin Unified	129.54	118.19	122.00	134.74	132.57
17	Redondo Beach Unified	146.86	143.62	139.58	152.84	134.55
18	Palos Verdes Peninsula Unified	143.53	143.94	140.10	137.81	135.47
19	Glendora Unified	141.28	138.41	138.12	150.43	136.77
20	Walnut Valley Unified	156.22	150.88	144.51	143.60	147.42
21	Manhattan Beach Unified	152.50	194.55	136.27	135.70	155.89
22	Los Alamitos Unified	179.14	137.74	198.91	170.71	157.84
23	Arcadia Unified	132.24	130.13	120.08	118.18	269.84

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.



# STUDENT ENROLLMENT PER OTHER CLASSIFIED EMPLOYEE

Table 8

RANK	DISTRICT	2018	2019	2020	2021	2022
1	Santa Monica-Malibu Unified	40.79	40.24	38.19	37.88	33.10
2	<b>ALL UNIFIED DISTRICTS</b>	<b>49.52</b>	<b>46.94</b>	<b>47.92</b>	<b>48.46</b>	<b>41.20</b>
3	Davis Joint Unified	96.02	57.87	62.24	40.23	50.08
4	Conejo Valley Unified	85.44	72.44	72.83	60.32	52.81
5	Simi Valley Unified	71.75	61.12	61.79	52.18	52.84
6	Arcadia Unified	73.84	73.18	74.24	73.36	52.91
7	Rocklin Unified	76.59	66.86	58.88	67.50	54.43
8	Manhattan Beach Unified	64.42	44.77	63.64	37.77	57.30
9	Oak Park Unified	75.03	70.08	64.59	35.18	57.70
10	Moorpark Unified	51.93	53.44	54.93	39.59	58.06
11	Los Alamitos Unified	76.42	64.49	69.21	61.53	59.55
12	<b>Las Virgenes Unified</b>	<b>88.19</b>	<b>91.54</b>	<b>82.06</b>	<b>93.28</b>	<b>61.39</b>
13	Carlsbad Unified	90.54	69.78	68.08	61.23	62.25
14	Livermore Valley Joint Unified	72.08	71.93	69.08	64.58	62.49
15	<b>COMPARATIVE GROUP</b>	<b>72.49</b>	<b>66.98</b>	<b>66.08</b>	<b>61.21</b>	<b>62.98</b>
16	Palos Verdes Peninsula Unified	66.57	66.17	66.13	63.11	63.16
17	Walnut Valley Unified	59.56	60.39	57.18	61.49	67.95
18	Glendora Unified	79.56	75.36	74.06	78.15	75.74
19	Redondo Beach Unified	80.24	75.91	81.71	71.95	83.12
20	Castro Valley Unified	99.58	66.41	89.51	84.24	83.94
21	Burbank Unified	62.80	90.61	55.76	79.54	88.79
22	Pleasanton Unified	83.96	95.82	99.68	151.83	99.43
23	Dublin Unified	101.38	83.02	84.32	73.60	118.14

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

# STUDENT ENROLLMENT PER ALL CLASSIFIED EMPLOYEES

Table 9

RANK	DISTRICT	2018	2019	2020	2021	2022
1	Santa Monica-Malibu Unified	17.60	16.87	16.39	16.07	15.24
2	<b>ALL UNIFIED DISTRICTS</b>	<b>22.59</b>	<b>22.08</b>	<b>23.55</b>	<b>23.14</b>	<b>19.85</b>
3	Manhattan Beach Unified	21.71	19.74	22.23	17.58	19.92
4	Simi Valley Unified	24.61	25.46	25.43	22.96	21.02
5	Davis Joint Unified	26.15	19.94	21.46	23.09	21.32
6	Palos Verdes Peninsula Unified	23.03	23.01	22.45	22.43	21.65
7	Rocklin Unified	27.66	25.33	25.33	27.78	23.52
8	Oak Park Unified	30.07	27.55	18.45	14.44	23.91
9	Moorpark Unified	21.88	22.99	26.89	22.74	24.48
10	Los Alamitos Unified	33.87	27.76	31.35	27.72	24.54
11	<b>Las Virgenes Unified</b>	<b>28.47</b>	<b>28.58</b>	<b>29.34</b>	<b>29.90</b>	<b>24.85</b>
12	Livermore Valley Joint Unified	27.35	27.29	27.08	26.20	25.25
13	<b>COMPARATIVE GROUP</b>	<b>28.94</b>	<b>27.57</b>	<b>27.29</b>	<b>25.95</b>	<b>25.98</b>
14	Conejo Valley Unified	34.73	31.71	30.80	27.74	26.76
15	Redondo Beach Unified	28.07	27.27	27.50	25.33	28.17
16	Castro Valley Unified	34.38	29.04	32.46	29.99	28.76
17	Arcadia Unified	30.88	30.39	29.62	27.99	29.19
18	Glendora Unified	31.79	30.65	29.49	31.74	29.71
19	Carlsbad Unified	37.16	30.87	31.23	30.37	29.82
20	Pleasanton Unified	35.32	36.94	38.69	41.74	31.88
21	Walnut Valley Unified	32.74	33.25	31.10	30.17	34.28
22	Burbank Unified	30.24	31.95	25.14	24.33	34.67
23	Dublin Unified	46.02	41.89	43.13	38.22	36.47

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

# STUDENT ENROLLMENT PER ADULTS WITH STUDENT CONTACT

Table 10

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Santa Monica-Malibu Unified	12.05	36.76	36.40	35.23	36.55
2	Manhattan Beach Unified	13.63	43.13	45.60	43.38	37.97
3	Palos Verdes Peninsula Unified	14.15	46.75	44.88	46.57	43.54
4	Davis Joint Unified	12.22	43.17	47.40	54.20	52.37
5	Simi Valley Unified	16.03	77.14	77.22	72.35	53.85
6	Los Alamitos Unified	18.11	75.46	80.53	71.63	56.72
7	Oak Park Unified	16.60	66.38	35.68	34.44	59.25
8	Rocklin Unified	15.19	62.23	69.94	72.67	60.23
9	Redondo Beach Unified	15.43	60.50	58.97	52.53	62.37
10	<b>ALL UNIFIED DISTRICTS</b>	<b>14.88</b>	<b>68.17</b>	<b>101.13</b>	<b>72.39</b>	<b>62.69</b>
11	<b>Las Virgenes Unified</b>	<b>15.28</b>	<b>65.03</b>	<b>71.27</b>	<b>67.90</b>	<b>69.08</b>
12	Livermore Valley Joint Unified	15.42	72.08	74.67	74.85	70.42
13	<b>COMPARATIVE GROUP</b>	<b>15.86</b>	<b>74.38</b>	<b>74.00</b>	<b>70.03</b>	<b>70.78</b>
14	Castro Valley Unified	16.57	84.87	89.23	76.80	74.45
15	Glendora Unified	16.42	82.44	75.96	82.92	76.09
16	Arcadia Unified	16.17	86.55	83.61	73.36	85.83
17	Pleasanton Unified	16.77	111.21	116.26	101.17	87.42
18	Burbank Unified	16.96	82.07	71.69	56.75	107.63
19	Moorpark Unified	15.02	74.00	96.88	102.58	112.47
20	Carlsbad Unified	17.67	88.46	97.76	105.03	114.43
21	Conejo Valley Unified	17.44	130.62	125.31	115.61	115.09
22	Dublin Unified	17.92	155.63	165.03	146.36	120.74
23	Walnut Valley Unified	17.45	145.20	129.11	100.86	130.41

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

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\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# STUDENT ENROLLMENT PER SCHOOL LEVEL ADMINISTRATOR

Table 11

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	542.62	0.00	0.00	0.00	0.00
2	Castro Valley Unified	462.75	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	418.20	0.00	0.00	0.00	0.00
4	Arcadia Unified	569.45	0.00	0.00	0.00	0.00
5	Burbank Unified	455.94	0.00	0.00	0.00	0.00
6	Glendora Unified	479.11	0.00	0.00	0.00	0.00
<b>7</b>	<b>Las Virgenes Unified</b>	<b>585.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	447.40	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	368.61	0.00	0.00	0.00	0.00
10	Simi Valley Unified	400.54	0.00	0.00	0.00	0.00
<b>11</b>	<b>COMPARATIVE GROUP</b>	<b>465.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	693.40	0.00	0.00	0.00	0.00
<b>13</b>	<b>ALL UNIFIED DISTRICTS</b>	<b>377.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	383.15	0.00	0.00	0.00	0.00
15	Oak Park Unified	457.60	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	501.03	0.00	0.00	0.00	0.00
17	Moorpark Unified	324.95	0.00	0.00	0.00	0.00
18	Rocklin Unified	444.72	0.00	0.00	0.00	0.00
19	Dublin Unified	503.33	0.00	0.00	0.00	0.00
20	Pleasanton Unified	729.66	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	436.47	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	526.21	0.00	0.00	0.00	0.00
23	Davis Joint Unified	416.41	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

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\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# STUDENT ENROLLMENT PER DISTRICT LEVEL ADMINISTRATOR

Table 12

RANK	DISTRICT	2018	2019*	2020*	2021*	2022*
1	Carlsbad Unified	831.75	0.00	0.00	0.00	0.00
2	Castro Valley Unified	881.43	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	868.16	0.00	0.00	0.00	0.00
4	Arcadia Unified	915.59	0.00	0.00	0.00	0.00
5	Burbank Unified	710.07	0.00	0.00	0.00	0.00
6	Glendora Unified	1,025.29	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>694.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	1,016.82	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	463.58	0.00	0.00	0.00	0.00
10	Simi Valley Unified	727.93	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>766.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	797.01	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>680.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	1,021.72	0.00	0.00	0.00	0.00
15	Oak Park Unified	572.00	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	972.00	0.00	0.00	0.00	0.00
17	Moorpark Unified	482.34	0.00	0.00	0.00	0.00
18	Rocklin Unified	806.60	0.00	0.00	0.00	0.00
19	Dublin Unified	1,510.00	0.00	0.00	0.00	0.00
20	Pleasanton Unified	439.94	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	668.06	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	1,249.75	0.00	0.00	0.00	0.00
23	Davis Joint Unified	665.92	0.00	0.00	0.00	0.00

2019-20 through 2022-23  
CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

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\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# AVERAGE YEARS OF DISTRICT SERVICE FOR CERTIFICATED PERSONNEL

Table 13

RANK	DISTRICT	TEACHERS	NON-ADMINISTRATORS	ADMINISTRATORS	ALL CERTIFICATED
1	Carlsbad Unified	0.00	0.00	0.00	0.00
2	Castro Valley Unified	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	0.00	0.00	0.00	0.00
4	Arcadia Unified	0.00	0.00	0.00	0.00
5	Burbank Unified	0.00	0.00	0.00	0.00
6	Glendora Unified	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	0.00	0.00	0.00	0.00
10	Simi Valley Unified	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	0.00	0.00	0.00	0.00
15	Oak Park Unified	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	0.00	0.00	0.00	0.00
17	Moorpark Unified	0.00	0.00	0.00	0.00
18	Rocklin Unified	0.00	0.00	0.00	0.00
19	Dublin Unified	0.00	0.00	0.00	0.00
20	Pleasanton Unified	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	0.00	0.00	0.00	0.00
23	Davis Joint Unified	0.00	0.00	0.00	0.00

2022-23 CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# AVERAGE AGE OF CERTIFICATED PERSONNEL

Table 14

RANK	DISTRICT	TEACHERS	NON-ADMINISTRATORS	ADMINISTRATORS	ALL CERTIFICATED
1	Carlsbad Unified	0.00	0.00	0.00	0.00
2	Castro Valley Unified	0.00	0.00	0.00	0.00
3	Livermore Valley Joint Unified	0.00	0.00	0.00	0.00
4	Arcadia Unified	0.00	0.00	0.00	0.00
5	Burbank Unified	0.00	0.00	0.00	0.00
6	Glendora Unified	0.00	0.00	0.00	0.00
7	<b>Las Virgenes Unified</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	Palos Verdes Peninsula Unified	0.00	0.00	0.00	0.00
9	Santa Monica-Malibu Unified	0.00	0.00	0.00	0.00
10	Simi Valley Unified	0.00	0.00	0.00	0.00
11	<b>COMPARATIVE GROUP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Walnut Valley Unified	0.00	0.00	0.00	0.00
13	<b>ALL UNIFIED DISTRICTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Conejo Valley Unified	0.00	0.00	0.00	0.00
15	Oak Park Unified	0.00	0.00	0.00	0.00
16	Los Alamitos Unified	0.00	0.00	0.00	0.00
17	Moorpark Unified	0.00	0.00	0.00	0.00
18	Rocklin Unified	0.00	0.00	0.00	0.00
19	Dublin Unified	0.00	0.00	0.00	0.00
20	Pleasanton Unified	0.00	0.00	0.00	0.00
21	Manhattan Beach Unified	0.00	0.00	0.00	0.00
22	Redondo Beach Unified	0.00	0.00	0.00	0.00
23	Davis Joint Unified	0.00	0.00	0.00	0.00

2022-23 CERTIFICATED  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

**ELEMENTARY (K-6) CLASS SIZE DATA**  
**Las Virgenes Unified**

GRADE/DATA ELEMENT	2018	2019*	2020*	2021*	2022*
KINDERGARTEN					
NUMBER OF CLASSES	41	0	0	0	0
AVERAGE ENROLLMENT/CLASS	20.34	0.00	0.00	0.00	0.00
GRADE 1					
NUMBER OF CLASSES	32	0	0	0	0
AVERAGE ENROLLMENT/CLASS	20.97	0.00	0.00	0.00	0.00
GRADE 2					
NUMBER OF CLASSES	31	0	0	0	0
AVERAGE ENROLLMENT/CLASS	23.16	0.00	0.00	0.00	0.00
GRADE 3					
NUMBER OF CLASSES	32	0	0	0	0
AVERAGE ENROLLMENT/CLASS	22.69	0.00	0.00	0.00	0.00
GRADE 4					
NUMBER OF CLASSES	26	0	0	0	0
AVERAGE ENROLLMENT/CLASS	28.00	0.00	0.00	0.00	0.00
GRADE 5					
NUMBER OF CLASSES	30	0	0	0	0
AVERAGE ENROLLMENT/CLASS	25.60	0.00	0.00	0.00	0.00
GRADE 6					
NUMBER OF CLASSES	135	0	0	0	0
AVERAGE ENROLLMENT/CLASS	30.89	0.00	0.00	0.00	0.00
K-3 COMBINATION					
NUMBER OF CLASSES	N/A	N/A	0	0	0
AVERAGE ENROLLMENT/CLASS	N/A	N/A	0.00	0.00	0.00
3-4 COMBINATION					
NUMBER OF CLASSES	N/A	N/A	0	0	0
AVERAGE ENROLLMENT/CLASS	N/A	N/A	0.00	0.00	0.00
4-8 COMBINATION					
NUMBER OF CLASSES	N/A	N/A	0	0	0
AVERAGE ENROLLMENT/CLASS	N/A	N/A	0.00	0.00	0.00
TOTAL K-6 CLASSES					
NUMBER OF CLASSES	327	0	0	0	0
AVERAGE ENROLLMENT/CLASS	26.35	0.00	0.00	0.00	0.00

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.



**CLASS SIZE DATA (GRADE 7-12) BY SUBJECT****Las Virgenes Unified**

SUBJECT AREA/DATA ELEMENT	2018	2019*	2020*	2021*	2022*
ENGLISH					
NUMBER OF CLASSES	192	0	0	0	0
AVERAGE ENROLLMENT/CLAS	26.50	0.00	0.00	0.00	0.00
LANGUAGE					
NUMBER OF CLASSES	65	0	0	0	0
AVERAGE ENROLLMENT/CLAS	29.38	0.00	0.00	0.00	0.00
MATHEMATICS					
NUMBER OF CLASSES	190	0	0	0	0
AVERAGE ENROLLMENT/CLAS	28.65	0.00	0.00	0.00	0.00
PHYSICAL EDUCATION					
NUMBER OF CLASSES	98	0	0	0	0
AVERAGE ENROLLMENT/CLAS	38.97	0.00	0.00	0.00	0.00
SCIENCE					
NUMBER OF CLASSES	124	0	0	0	0
AVERAGE ENROLLMENT/CLAS	32.09	0.00	0.00	0.00	0.00
SOCIAL SCIENCE					
NUMBER OF CLASSES	142	0	0	0	0
AVERAGE ENROLLMENT/CLAS	30.04	0.00	0.00	0.00	0.00
FINE ARTS					
NUMBER OF CLASSES	27	0	0	0	0
AVERAGE ENROLLMENT/CLAS	29.41	0.00	0.00	0.00	0.00
VOCATIONAL EDUCATIO					
NUMBER OF CLASSES	40	0	0	0	0
AVERAGE ENROLLMENT/CLAS	24.48	0.00	0.00	0.00	0.00
MUSIC					
NUMBER OF CLASSES	54	0	0	0	0
AVERAGE ENROLLMENT/CLAS	32.44	0.00	0.00	0.00	0.00

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# COMPARATIVE ANALYSIS OF ELEMENTARY (K-6) CLASS SIZE DATA 2022-23

Table 17

GRADE/DATA ELEMENT	CLIENT DISTRICT	COMPARATIVE GROUP	DIFFERENCE: CLIENT DISTRICT LESS COMPARATIVE GROUP
KINDERGARTEN			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 1			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 2			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 3			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 4			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 5			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
GRADE 6			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
K-3 COMBINATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
3-4 COMBINATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
4-8 COMBINATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
TOTAL K-6 CLASSES			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00

2022-23 CLASS SIZE  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# COMPARATIVE ANALYSIS CLASS SIZE DATA (GRADE 7-8) BY SUBJECT FOR 2022-23

Table 18

SUBJECT AREA/DATA ELEMENT	CLIENT DISTRICT	COMPARATIVE GROUP	DIFFERENCE: CLIENT DISTRICT LESS COMPARATIVE GROUP
ENGLISH			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
LANGUAGE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
MATHEMATICS			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
PHYSICAL EDUCATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
SCIENCE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
SOCIAL SCIENCE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
FINE ARTS			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
VOCATIONAL EDUCATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
MUSIC			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00

2022-23 CLASS SIZE  
DATA UNAVAILABLE  
See Note Below

Beginning with the 2018-19 school year, the CDE modified the data structure of the source data used to generate these reports. As a result, some inconsistencies may appear when reviewing historical information.

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

# COMPARATIVE ANALYSIS CLASS SIZE DATA (GRADE 9-12) BY SUBJECT FOR 2022-23

Table 19

SUBJECT AREA/DATA ELEMENT	CLIENT DISTRICT	COMPARATIVE GROUP	DIFFERENCE: CLIENT DISTRICT LESS COMPARATIVE GROUP
ENGLISH			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
LANGUAGE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
MATHEMATICS			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
PHYSICAL EDUCATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
SCIENCE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
SOCIAL SCIENCE			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
FINE ARTS			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
VOCATIONAL EDUCATION			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00
MUSIC			
NUMBER OF CLASSES	0	0	
AVERAGE ENROLLMENT/CLASS	0.00	0.00	0.00

2022-23 CLASS SIZE  
DATA UNAVAILABLE  
See Note Below

\*2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not available at this time.

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART VII**

**COMPOSITE COMPARISONS**

Prepared By:



## PART VII: COMPOSITE COMPARISONS

The following pages compare the total General Fund revenues and expenditures with the average of the comparative districts as selected by Las Virgenes Unified School District.

Averages for the comparative districts are computed by totaling the amounts for the comparative districts listed below and dividing by the total of the comparative district ADA.

### COMPARATIVE DISTRICTS USED IN THIS REPORT

- 1 Conejo Valley Unified
- 2 Simi Valley Unified
- 3 Burbank Unified
- 4 Pleasanton Unified
- 5 Walnut Valley Unified
- 6 Livermore Valley Joint Unified
- 7 Dublin Unified
- 8 Rocklin Unified
- 9 Carlsbad Unified
- 10 Palos Verdes Peninsula Unified
- 11 Redondo Beach Unified
- 12 Castro Valley Unified
- 13 Arcadia Unified
- 14 Los Alamitos Unified
- 15 Santa Monica-Malibu Unified
- 16 Davis Joint Unified
- 17 Glendora Unified
- 18 Manhattan Beach Unified
- 19 Moorpark Unified
- 20 Oak Park Unified

COMPARATIVE ANALYSIS  
REVENUE AND EXPENDITURE SUMMARY  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<b>REVENUE SOURCES</b>								
8010 - 8099 LCFF	110,969,133	12,214.95	66.76%	2,322,969,810	11,861.35	68.83%	353.60	2.89%
8100 - 8299 FEDERAL	10,636,098	1,170.77	6.40%	149,143,422	761.54	4.42%	409.23	34.95%
8300 - 8599 OTHER STATE	32,082,907	3,531.53	19.30%	571,251,683	2,916.88	16.93%	614.66	17.40%
8600 - 8799 OTHER LOCAL	12,531,315	1,379.39	7.54%	331,535,711	1,692.86	9.82%	-313.47	-22.73%
TOTAL REVENUE SOURCES	166,219,453	18,296.64	100.00%	3,374,900,627	17,232.62	100.00%	1,064.01	5.82%
<b>EXPENDITURES</b>								
1000 - 1999 CERTIFICATED SALARIES	62,128,366	6,838.79	41.30%	1,343,734,170	6,861.26	42.56%	-22.47	-0.33%
2000 - 2999 CLASSIFIED SALARIES	22,934,575	2,524.53	15.25%	472,805,788	2,414.20	14.98%	110.33	4.37%
3000 - 3999 EMPLOYEE BENEFITS	39,106,602	4,304.67	26.00%	768,171,802	3,922.37	24.33%	382.29	8.88%
4000 - 4999 BOOKS AND SUPPLIES	4,551,304	500.99	3.03%	114,035,251	582.28	3.61%	-81.29	-16.23%
5000 - 5999 SERVICES, OTHER OPERATING	19,638,375	2,161.70	13.06%	403,623,462	2,060.95	12.79%	100.75	4.66%
6000 - 6599 CAPITAL OUTLAY	1,223,747	134.70	0.81%	29,165,729	148.92	0.92%	-14.22	-10.56%
7100 - 7299 OTHER OUTGO	927,135	102.05	0.62%	25,482,083	130.11	0.81%	-28.06	-27.50%
7300 - 7399 DIRECT SUPPORT/INDIRECT COSTS	-93,020	-10.24	-0.06%	-5,178,516	-26.44	-0.16%	16.20	-158.23%
7400 - 7439 DEBT SERVICE	0	0.00	0.00%	5,148,354	26.29	0.16%	-26.29	0.00%
TOTAL EXPENDITURES	150,417,085	16,557.19	100.00%	3,156,988,124	16,119.94	100.00%	437.25	2.64%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING, SOURCES AND USES	15,802,368	1,739.45	10.51%	217,912,503	1,112.69	6.90%	626.76	36.03%

COMPARATIVE ANALYSIS  
REVENUE AND EXPENDITURE SUMMARY  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)

## OTHER FINANCING SOURCES/USES

## INTERFUND TRANSFERS

8910 - 8929 TRANSFERS IN	1,366,307	150.40	0.82%	9,993,877	51.03	0.30%	99.37	66.07%
7600 - 7629 TRANSFERS OUT	15,250,000	1,678.65	9.17%	17,184,369	87.75	0.51%	1,590.90	94.77%

## OTHER SOURCES/USES

8930 - 8979 SOURCES	0	0.00	0.00%	3,012,295	15.38	0.09%	-15.38	0.00%
7630 - 7699 USES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8980 - 8999 CONTRIBUTIONS TO RESTRICTED PROGRAMS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
NET INCREASE (DEC) IN FUND BALANCE	1,918,676	211.20	1.28%	213,734,306	1,091.35	6.77%	-880.15	-80.65%

## FUND BALANCE, RESERVES

BEGINNING BALANCE, JULY 1	41,305,412	4,546.70	24.85%	625,650,722	3,194.64	18.54%	1,352.06	29.74%
ENDING BALANCE, JUNE 30	43,224,088	4,757.90	27.46%	839,385,028	4,285.99	26.59%	471.90	9.92%

## COMPONENTS OF ENDING FUND BALANCE

## RESERVED AMOUNTS

9711 REVOLVING CASH	26,600	2.93	0.02%	779,824	3.98	0.02%	-1.05	-35.97%
9712 STORES	293,020	32.25	0.18%	2,561,546	13.08	0.08%	19.17	59.46%
9713 PREPAID EXPENSE	3,927	0.43	0.00%	5,810,592	29.67	0.17%	-29.24	-6799.36%
9719 OTHER	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
9740 LEGALLY RESTRICTED BALANCE	20,240,099	2,227.93	12.18%	422,950,933	2,159.64	12.53%	68.30	3.07%
9750 STABILIZATION ARRANGEMENTS	0	0.00	0.00%	6,124,698	31.27	0.18%	-31.27	0.00%
9760 OTHER COMMITMENTS	3,500,000	385.26	0.00%	98,409,228	502.49	2.92%	-117.23	-30.43%

## FUND BALANCE, UNRESERVED

9780 OTHER DESIGNATIONS	440,412	48.48	0.26%	67,428,189	344.30	2.00%	-295.82	-610.18%
9789 RESERVE FOR ECONOMIC UNCERTAINTIES	4,970,013	547.08	2.99%	115,499,495	589.75	2.00%	-42.68	-7.80%
9790 UNDESIGNATED AMOUNT	13,750,017	1,513.54	8.27%	119,820,523	611.82	3.55%	901.72	59.58%



REVENUE DETAIL
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The following data is drawn from the Unaudited Actuals Report, General Fund (SACS) for actual reported income for 2022-23.

The total ADA of Las Virgenes Unified as used in this report is 9,084.70.

Average Daily Attendance (ADA), as used in this report is the total of the 2022-23 P-2 LCFF ADA.

'Total Revenues' for determining the 'percentage of total revenue' for any particular object code is the total of object codes 8010-8799 and does not include 'transfers in' or 'other sources.'

The income data is organized as follows:

REVENUE BY SOURCE

PAGES VII-5 TO VII-10

SUMMARY OF ALL GENERAL FUND  
FINANCING

PAGES VII-11 TO VII-12

COMPARATIVE ANALYSIS  
REVENUE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)

## 8010-8099 LCFF SOURCES

## PRINCIPAL APPORTIONMENT

8011 STATE AID-CURRENT YEAR	42,704,951	4,700.76	25.69%	935,529,104	4,776.92	27.72%	-76.16	-1.62%
8012 EDUCATION PROTECTION ACCOUNT	2,032,056	223.68	1.22%	124,651,024	636.48	3.69%	-412.80	-184.55%
8015 STATE AID-CHARTER SCHOOLS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8019 STATE AID-PRIOR YEARS	2,815	0.31	0.00%	585,822	2.99	0.02%	-2.68	-864.97%

## TAX RELIEF SUBVENTIONS

8021 HOMEOWNERS' EXEMPTIONS	237,451	26.14	0.14%	5,050,293	25.79	0.15%	0.35	1.34%
8022 TIMBER YIELD TAX	0	0.00	0.00%	61	0.00	0.00%	0.00	0.00%
8029 OTHER SUBVENTIONS/ IN-LIEU TAXES	152	0.02	0.00%	490,182	2.50	0.01%	-2.49	-12430.96%

## COUNTY AND DISTRICT TAXES

8041 SECURED ROLL TAXES	52,795,253	5,811.45	31.76%	979,122,796	4,999.51	29.01%	811.94	13.97%
8042 UNSECURED ROLL TAXES	1,610,154	177.24	0.97%	32,787,199	167.42	0.97%	9.82	5.54%
8043 PRIOR YEARS' TAXES	2,439,938	268.58	1.47%	16,343,346	83.45	0.48%	185.13	68.93%
8044 SUPPLEMENTAL TAXES	824,254	90.73	0.50%	23,816,009	121.61	0.71%	-30.88	-34.03%
8045 EDUCATION REVENUE AUGMENTATION FUND	7,652,071	842.30	4.60%	148,346,090	757.47	4.40%	84.83	10.07%
8047 COMMUNITY REDEVELOPMENT FUNDS	658,913	72.53	0.40%	63,662,510	325.07	1.89%	-252.54	-348.18%
8048 PENALTIES AND INTEREST ON DELINQUENT REVLIM TAXES	11,125	1.22	0.01%	503,606	2.57	0.01%	-1.35	-110.40%
8070 RECEIPT FROM COUNTY BOARD OF SUPERVISORS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%

COMPARATIVE ANALYSIS  
REVENUE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
MISCELLANEOUS FUNDS (EC 41604)								
8081 ROYALTIES AND BONUSES	0	0.00	0.00%	149	0.00	0.00%	0.00	0.00%
8082 OTHER IN-LIEU TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8089 LESS: NON-REVENUE LIMIT(50%) ADJUSTMENT	0	0.00	0.00%	-74	0.00	0.00%	0.00	0.00%
SUBTOTAL, REVENUE LIMIT SOURCES	110,969,133	12,214.95	66.76%	2,330,888,117	11,901.78	69.07%	313.17	2.56%
REVENUE LIMIT TRANSFERS								
8091 SPECIAL EDUCATION ADA TRANSFERS	0	0.00	0.00%	-43,222	-0.22	0.00%	0.22	0.00%
8092 PERS REDUCTION	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8096 Transfers in Lieu of Property Taxes	0	0.00	0.00%	-15,596,761	-79.64	-0.46%	79.64	0.00%
8097 PROPERTY TAX	0	0.00	0.00%	7,721,676	39.43	0.23%	-39.43	0.00%
<u>TOTAL, REVENUE LIMIT SOURCES</u>	110,969,133	12,214.95	66.76%	2,322,969,810	11,861.35	68.83%	353.60	2.89%

COMPARATIVE ANALYSIS  
REVENUE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<b>8100 - 8299 FEDERAL REVENUE</b>								
8110 MAINTENANCE AND OPERATIONS	0	0.00	0.00%	3,904,718	19.94	0.12%	-19.94	0.00%
8181 SPECIAL EDUCATION ENTITLEMENT	2,102,015	231.38	1.26%	41,677,219	212.81	1.23%	18.57	8.03%
8182 SPECIAL EDUCATION DISCRETIONARY GRANTS	185,836	20.46	0.11%	8,570,755	43.76	0.25%	-23.31	-113.92%
8220 CHILD NUTRITION	0	0.00	0.00%	214,841	1.10	0.01%	-1.10	0.00%
8260 FOREST RESERVE FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8270 FLOOD CONTROL FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8280 WILDLIFE RESERVE FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8281 FEMA	0	0.00	0.00%	4,002,586	20.44	0.12%	-20.44	0.00%
8285 INTERAGENCY CONTRACTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8287 PASS-THROUGH REVENUES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8290 OTHER FEDERAL REVENUES	8,348,247	918.93	5.02%	90,773,304	463.50	2.69%	455.44	49.56%
<b><u>TOTAL FEDERAL REVENUE</u></b>	<b>10,636,098</b>	<b>1,170.77</b>	<b>6.40%</b>	<b>149,143,422</b>	<b>761.54</b>	<b>4.42%</b>	<b>409.23</b>	<b>34.95%</b>

COMPARATIVE ANALYSIS  
REVENUE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<b>8300 - 8599 OTHER STATE REVENUE</b>								
<b>PRINCIPAL APPORTIONMENT</b>								
<b>ROC/P ENTITLEMENT</b>								
8311 CURRENT YEAR	8,431,956	928.15	5.07%	66,945,702	341.83	1.98%	586.32	63.17%
8319 PRIOR YEARS	0	0.00	0.00%	412,767	2.11	0.01%	-2.11	0.00%
8425 YEAR ROUND INCENTIVE	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8434 CLASS SIZE REDUCTION K-3	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8435 CLASS SIZE REDUCTION GRADE 9	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8480 CHARTER SCHOOLS CATEGORICAL BLOCK	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8520 CHILD NUTRITION	385,401	42.42	0.23%	8,623,336	44.03	0.26%	-1.61	-3.79%
8545 SCHOOL FACILITIES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8550 MANDATED COST REIMBURSEMENT	445,125	49.00	0.27%	9,080,321	46.37	0.27%	2.63	5.37%
8560 STATE LOTTERY REVENUES	3,176,216	349.62	1.91%	65,376,767	333.82	1.94%	15.80	4.52%
<b>TAX RELIEF SUBVENTIONS</b>								
8571 HOMEOWNERS' EXEMPTIONS VOTED INDEBTEDNESS LEVIES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8572 OTHER SUBVENTIONS VOTED INDEBTEDNESS LEVIES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8575 HOMEOWNERS' EXEMPTIONS OTHER RESTRICTED LEVIES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8576 OTHER SUBVENTIONS/ RESTRICTED LEVIES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8587 PASS-THROUGH REVENUES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8590 ALL OTHER STATE REVENUE	19,644,209	2,162.34	11.82%	420,812,790	2,148.72	12.47%	13.62	0.63%
<b>TOTAL, OTHER STATE REVENUE</b>	<b>32,082,907</b>	<b>3,531.53</b>	<b>19.30%</b>	<b>571,251,683</b>	<b>2,916.88</b>	<b>16.93%</b>	<b>614.66</b>	<b>17.40%</b>

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	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<b>8600 - 8799 OTHER LOCAL REVENUES</b>								
<b>LOCAL REVENUE</b>								
<b>VOTED INDEBTEDNESS LEVIES</b>								
8611 SECURED ROLL	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8612 UNSECURED ROLL	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8613 PRIOR YEARS' TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8614 SUPPLEMENTAL TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<b>OTHER RESTRICTED LEVIES</b>								
8615 SECURED ROLL	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8616 UNSECURED ROLL	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8617 PRIOR YEARS' TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8618 SUPPLEMENTAL TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8621 PARCEL TAXES	2,318,433	255.20	1.39%	51,669,725	263.83	1.53%	-8.63	-3.38%
8622 OTHER NON-AD VALOREM TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8625 COMMUNITY DEVELOPMENT	626,524	68.96	0.38%	7,004,262	35.76	0.21%	33.20	48.14%
8629 PENALTIES & INTEREST ON DELINQUENT NON- REVLIM TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<b>SALES</b>								
8631 SALE OF EQUIPMENT AND SUPPLIES	4,320	0.48	0.00%	76,822	0.39	0.00%	0.08	17.35%
8632 SALE OF PUBLICATIONS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8634 FOOD SERVICES SALES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8639 OTHER SALES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8650 LEASES AND RENTALS	2,483,168	273.34	1.49%	13,290,342	67.86	0.39%	205.47	75.17%
8660 INTEREST	1,210,066	133.20	0.73%	20,659,928	105.49	0.61%	27.71	20.80%
8662 GAINS/LOSSES ON INVESTMENTS	-359,297	-39.55	-0.22%	-8,709,517	-44.47	-0.26%	4.92	-12.45%

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<b>FEES AND CONTRACTS</b>								
8671 ADULT EDUCATION	0	0.00	0.00%	-1	0.00	0.00%	0.00	0.00%
8672 NONRESIDENT STUDENTS	72,000	7.93	0.04%	0	0.00	0.00%	7.93	99.94%
8673 CHILD DEVELOPMENT	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8674 IN-DISTRICT PREMIUMS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8675 TRANSPORTATION	323,727	35.63	0.19%	734,114	3.75	0.02%	31.89	89.49%
8677 INTERAGENCY REVENUES	0	0.00	0.00%	5,083,980	25.96	0.15%	-25.96	0.00%
8681 MITIGATION/ DEVELOPER	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8689 ALL OTHER FEES	0	0.00	0.00%	8,940,416	45.65	0.26%	-45.65	0.00%
8691 NON REV. LIM. (50%) ADJ	0	0.00	0.00%	74	0.00	0.00%	0.00	0.00%
8697 PASS-THROUGH REVENUES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8699 ALL OTHER LOCAL REV.	5,852,373	644.20	3.52%	115,640,513	590.47	3.43%	53.73	8.34%
8710 TUITION	0	0.00	0.00%	5,957,017	30.42	0.18%	-30.42	0.00%
<b>OTHER TRANSFERS IN FROM</b>								
8780 CHARTER SCHOOLS FUND IN LIEU OF PROPERTY TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8781 DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	50,000	0.26	0.00%	-0.26	0.00%
8782 COE	0	0.00	0.00%	50,000	0.26	0.00%	-0.26	0.00%
8783 JPA'S	0	0.00	0.00%	491,250	2.51	0.01%	-2.51	0.00%
<b>TRANSFER OF APPORTIONMENTS FROM</b>								
8791 DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	46,661,379	238.26	1.38%	-238.26	0.00%
8792 COE	0	0.00	0.00%	63,743,683	325.48	1.89%	-325.48	0.00%
8793 JPA'S	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8799 ALL OTHER TRANSFERS IN	0	0.00	0.00%	191,724	0.98	0.01%	-0.98	0.00%
<u>TOTAL OTHER LOCAL REVENUES</u>	12,531,315	1,379.39	7.54%	331,535,711	1,692.86	9.82%	-313.47	-22.73%
<u>TOTAL REVENUES</u>	166,219,453	18,296.64	100.00%	3,374,900,627	17,232.62	100.00%	1,064.01	5.82%

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<u>TOTAL REVENUES</u>	166,219,453	18,296.64	100.00%	3,374,900,627	17,232.62	100.00%	1,064.01	5.82%
<b>INTERFUND TRANSFERS IN</b>								
8911 FROM GENERAL FUND TO CHILD DEVELOPMENT FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8912 SPECIAL RESERVE FUND TO/FROM GENERAL FUND	0	0.00	0.00%	830,359	4.24	0.02%	-4.24	0.00%
8913 FROM ALL OTHER FUNDS TO BLDG./FACILITIES FUNDS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8914 FROM BOND INTEREST TO GENERAL FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8915 FROM SPECIAL RESERVE TO DEFERRED MAINTENANCE FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8916 FROM GENERAL FUND TO CAFETERIA FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8919 OTHER INTERFUND	1,366,307	150.40	0.82%	9,163,518	46.79	0.27%	103.61	68.89%
<u>TOTAL INTERFUND TRANSFERS IN</u>	1,366,307.30	150.40	0.82%	9,993,877	51.03	0.30%	99.37	0.54%
<b>OTHER SOURCES</b>								
8931 EMERGENCY APPORTIONMENT	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8951 PROCEEDS SALE OF BONDS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8953 PROCEEDS SALE LAND/BLDG.	0	0.00	0.00%	160,697	0.82	0.00%	-0.82	0.00%
8961 COUNTY SCHOOL BUILDING AID	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8965 TRANSFERS FROM LAPSED/REORGANIZED LEAs	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8971 PROCEEDS FROM COPs	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8972 PROCEEDS FROM CAPITAL LEASES	0	0.00	0.00%	2,851,598	14.56	0.08%	-14.56	0.00%
8973 PROCEEDS FROM LEASE REVENUE BONDS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8974 PROCEEDS FROM SBITAS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8979 OTHER SOURCES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<u>TOTAL OTHER SOURCES</u>	0	0.00	0.00%	3,012,295	15.38	0.09%	-15.38	0.00%



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## CONTRIBUTIONS FROM

8980 UNRESTRICTED REV	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8990 RESTRICTED REV.	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8995 CATEGORICAL EDUCATION BLOCK GRANT TRANSFERS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8997 TRANSFERS OF RESTRICTED BALANCES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
8998 CATEGORICAL FLEXIBILITY TRANSFERS (BUDGET ACT SEC. 12.40)	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
BEGINNING BALANCE	41,305,412	4,546.70	24.85%	625,650,722	3,194.64	18.54%	1,352.06	29.74%
TOTAL REVENUES, TRANSFERS IN, OTHER SOURCES, BEGINNING BALANCE	208,891,173	22,993.73	125.67%	4,013,557,521	20,493.68	118.92%	2,500.05	10.87%

EXPENDITURE DETAIL

The following data is drawn from the Unaudited Actuals Report, General Fund (SACS) for actual reported expenditures for 2022-23.

The total ADA of Las Virgenes Unified as used in this report is 9,084.70.

Average Daily Attendance (ADA), as used in this report is the total of the 2022-23 P-2 LCFF ADA.

'Total Expenditures' for determining the percent expended from particular object codes is the total of object codes 1000 - 7999. 'Total Expenditures' does not include 'transfers out' or 'other uses.'

The income data is organized as follows:

EXPENDITURE BY OBJECT	PAGES VII-14 TO VII-18
SUMMARY OF ALL TOTAL EXPENDITURES, TRANSFERS, AND OTHER USES	PAGE VII-19
CLASSROOM SALARY AND BENEFIT COMPUTATION	PAGE VII-20

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<b>1000 CERTIFICATED SALARIES</b>								
1100 TEACHERS SALARIES	50,966,001	5,610.09	33.90%	1,086,529,659	5,547.94	34.42%	62.15	1.11%
1200 PUPIL SUPPORT SALARIES	5,321,536	585.77	3.54%	108,671,857	554.89	3.44%	30.88	5.27%
1300 SUPERVISORS SALARIES	5,648,772	621.79	3.76%	125,354,164	640.07	3.97%	-18.28	-2.94%
1900 OTHER CERT. SALARIES	192,057	21.14	0.13%	23,178,489	118.35	0.73%	-97.21	-459.85%
<u>TOTAL, CERT SALARIES</u>	62,128,366	6,838.79	41.33%	1,343,734,170	6,861.26	42.56%	-22.47	-0.33%
<b>2000 CLASSIFIED SALARIES</b>								
2100 INSTRUCTIONAL AIDES' SALARIES	6,221,229	684.80	4.14%	131,181,369	669.83	4.16%	14.98	2.19%
2200 SUPPORT SALARIES	6,438,031	708.67	4.28%	144,767,442	739.20	4.59%	-30.53	-4.31%
2300 SUPERVISORS' AND ADMIN. SALARIES	1,641,122	180.65	1.09%	35,888,941	183.25	1.14%	-2.61	-1.44%
2400 TECHNICAL AND OFFICE STAFF SALARIES	4,487,681	493.98	2.99%	111,814,500	570.94	3.54%	-76.96	-15.58%
2900 OTHER CLASSIFIED SALARIES	4,146,513	456.43	2.76%	49,153,536	250.98	1.56%	205.44	45.01%
<u>TOTAL, CLASSIFIED SALARIES</u>	22,934,575	2,524.53	15.26%	472,805,788	2,414.20	14.98%	110.33	4.37%

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<b>3000 EMPLOYEE BENEFITS</b>								
3101 STRS - CERTIFICATED	16,810,276	1,850.39	11.18%	336,243,495	1,716.90	10.65%	133.50	7.21%
3102 STRS - CLASSIFIED	105,187	11.58	0.07%	1,682,278	8.59	0.05%	2.99	25.81%
3201 PERS - CERTIFICATED	288,137	31.72	0.19%	4,848,923	24.76	0.15%	6.96	21.93%
3202 PERS - CLASSIFIED	4,971,131	547.20	3.31%	100,897,969	515.20	3.20%	32.00	5.85%
<b>OASDI/MEDICARE/ALTERNATIVE</b>								
3301 CERTIFICATED	981,375	108.03	0.65%	20,522,643	104.79	0.65%	3.23	2.99%
3302 CLASSIFIED	1,633,329	179.79	1.09%	34,194,229	174.60	1.08%	5.19	2.89%
<b>HEALTH AND WELFARE BENEFITS</b>								
3401 CERTIFICATED	6,080,188	669.28	4.04%	138,869,177	709.08	4.40%	-39.80	-5.95%
3402 CLASSIFIED	3,334,162	367.01	2.22%	64,094,516	327.27	2.03%	39.73	10.83%
<b>STATE UNEMPLOYMENT INSURANCE</b>								
3501 CERTIFICATED	303,455	33.40	0.20%	6,498,880	33.18	0.21%	0.22	0.66%
3502 CLASSIFIED	105,094	11.57	0.07%	2,302,008	11.75	0.07%	-0.19	-1.61%
<b>WORKERS COMPENSATION</b>								
3601 CERTIFICATED	2,495,198	274.66	1.66%	25,862,863	132.06	0.82%	142.60	51.92%
3602 CLASSIFIED	922,592	101.55	0.61%	9,795,291	50.02	0.31%	51.54	50.75%
<b>OPEB, ALLOCATED</b>								
3701 CERTIFICATED	664,080	73.10	0.44%	8,578,409	43.80	0.27%	29.30	40.08%
3702 CLASSIFIED	0	0.00	0.00%	3,250,213	16.60	0.10%	-16.60	0.00%
<b>OPEB, ACTIVE EMPLOYEES</b>								
3751 CERTIFICATED	0	0.00	0.00%	85,729	0.44	0.00%	-0.44	0.00%
3752 CLASSIFIED	0	0.00	0.00%	62,001	0.32	0.00%	-0.32	0.00%
<b>PERS REDUCTION</b>								
3801 CERTIFICATED	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
3802 CLASSIFIED	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<b>OTHER EMPLOYEE BENEFITS</b>								
3901 CERTIFICATED	325,996	35.88	0.22%	5,222,536	26.67	0.17%	9.22	25.69%
3902 CLASSIFIED	86,402	9.51	0.06%	5,160,644	26.35	0.16%	-16.84	-177.08%
<b>TOTAL, EMPLOYEE BENEFITS</b>	<b>39,106,602</b>	<b>4,304.67</b>	<b>26.01%</b>	<b>768,171,802</b>	<b>3,922.37</b>	<b>24.33%</b>	<b>382.29</b>	<b>8.88%</b>

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<b>4000 BOOKS AND SUPPLIES</b>								
4100 TEXTBOOKS	383,145	42.17	0.25%	30,764,711	157.09	0.97%	-114.91	-272.50%
4200 OTHER REFERENCE	0	0.00	0.00%	2,956,550	15.10	0.09%	-15.10	0.00%
4300 MATERIALS AND SUPPLIES	2,597,497	285.92	1.73%	59,091,365	301.73	1.87%	-15.81	-5.53%
4400 NONCAPITALIZED EQUIPMENT	1,570,662	172.89	1.04%	21,220,577	108.35	0.67%	64.54	37.33%
4700 FOOD SERVICES SUPPLIES	0	0.00	0.00%	2,048	0.01	0.00%	-0.01	0.00%
<u>TOTAL BOOKS AND SUPPLIES</u>	4,551,304	500.99	3.03%	114,035,251	582.28	3.61%	-81.29	-16.23%
<b>5000 SERVICES AND OTHER OPERATING EXPENDITURES</b>								
5100 SUBAGREEMENTS FOR SERVICE	2,456,242	270.37	1.63%	68,079,904	347.62	2.16%	-77.25	-28.57%
5200 TRAVEL AND CONFERENCE	371,277	40.87	0.25%	6,847,918	34.97	0.22%	5.90	14.44%
5300 DUES AND MEMBERSHIP	88,638	9.76	0.06%	1,418,561	7.24	0.04%	2.51	25.75%
5400 INSURANCE	1,198,141	131.89	0.80%	31,263,566	159.64	0.99%	-27.75	-21.04%
5500 OPER. & HOUSEKEEPING SERVICES	3,739,278	411.60	2.49%	65,294,628	333.40	2.07%	78.20	19.00%
5600 RENTALS, LEASES, AND REPAIRS	562,931	61.96	0.37%	23,192,831	118.43	0.73%	-56.46	-91.12%
5710 TRANSFER OF DIRECT COSTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
5750 TRANSFER OF DIRECT COSTS INTERFUND	0	0.00	0.00%	-2,980,715	-15.22	-0.09%	15.22	0.00%
5800 PROFESSIONAL SERVIC	11,053,292	1,216.69	7.35%	203,454,900	1,038.86	6.44%	177.83	14.62%
5900 COMMUNICATIONS	168,576	18.56	0.11%	7,051,869	36.01	0.22%	-17.45	-94.03%
<u>TOTAL SERVICES AND OTHER OPERATING EXPENSES</u>	19,638,375	2,161.70	13.06%	403,623,462	2,060.95	12.79%	100.75	4.66%

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DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<b>6000 CAPITAL OUTLAY</b>								
6100 SITES AND IMPROVEMENT OF SITES	260,382	28.66	0.17%	4,070,668	20.79	0.13%	7.88	27.48%
6200 BLDGs IMPROVEMENT OF BLDGs	113,563	12.50	0.08%	9,011,534	46.01	0.29%	-33.51	-268.11%
6300 BOOKS MEDIA, NEW LIBRARIES, EXANSION	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
6400 EQUIPMENT	849,802	93.54	0.57%	9,019,001	46.05	0.29%	47.49	50.77%
6500 EQUIPMENT REPLACEMENT	0	0.00	0.00%	2,291,739	11.70	0.07%	-11.70	0.00%
6700 SUBSCRIPTION ASSETS	0	0.00	0.00%	2,284,785	11.67	0.07%	-11.67	0.00%
6900 DEPRECIATION EXPENSE	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<u>TOTAL, CAPITAL OUTLAY</u>	1,223,747	134.70	0.81%	24,392,941	124.55	0.77%	10.15	7.54%

COMPARATIVE ANALYSIS  
EXPENDITURE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
7000 - 7499 OTHER OUTGO								
TUITION								
7110 INTERDISTRICT ATTENDANCE TRANSFER	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7130 STATE SPECIAL SCHOOL	0	0.00	0.00%	42,639	0.22	0.00%	-0.22	0.00%
OTHER TUITION, EXCESS COSTS, DEFICIT PAYMENT								
7141 TO DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	7,166,681	36.59	0.23%	-36.59	0.00%
7142 TO COUNTY	927,135	102.05	0.62%	8,129,336	41.51	0.26%	60.55	59.33%
7143 TO JPAs	0	0.00	0.00%	3,329,850	17.00	0.11%	-17.00	59.33%
OTHER TRANSFERS OUT								
PASS-THROUGH REVENUE TRANSFERS								
7211 TO DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7212 TO COUNTY	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7213 TO JPAs	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
TRANSFERS OF APPORTIONMENTS								
7221 TO DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	101,255	0.52	0.00%	-0.52	0.00%
7222 TO COUNTY	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7223 TO JPAs	0	0.00	0.00%	2,316,094	11.83	0.07%	-11.83	0.00%
7280 TO CHARTER SCHOOLS IN-LIEU OF PROPERTY TAXES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%

COMPARATIVE ANALYSIS  
EXPENDITURE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
TRANSFERS OF APPORTIONMENTS								
7281 TO DISTRICTS OR CHARTER SCHOOLS	0	0.00	0.00%	134,228	0.69	0.00%	-0.69	0.00%
7282 TO COUNTY	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7283 TO JPAs	0	0.00	0.00%	3,646,533	18.62	0.12%	-18.62	0.00%
7299 ALL OTHER TRANSFERS OUT	0	0.00	0.00%	615,466	3.14	0.02%	-3.14	0.00%
<u>TOTAL, OTHER OUTGO</u>	927,135	102.05	0.62%	25,482,083	130.11	0.81%	-28.06	-27.50%
DIRECT SUPPORT/INDIRECT COSTS								
7310 INDIRECT COSTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7350 INDIRECT COSTS- INTERFUND	-93,020	-10.24	-0.06%	-5,178,516	-26.44	-0.16%	16.20	-158.23%
7370 DIRECT COSTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7380 DIRECT COSTS- INTERFUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<u>TOTAL, DIRECT SUPPORT/ INDIRECT COSTS</u>	-93,020	-10.24	-0.06%	-5,178,516	-26.44	-0.16%	16.20	-158.23%
DEBT SERVICE								
7432 BLDG REPAYMENTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7433 BOND REDEMPTIONS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7434 BOND INTEREST	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7435 REPAY. STATE BLDG AID	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7436 PROPERTY ACQ. PAYMENTS	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7438 DEBT SERVICE- INTEREST	0	0.00	0.00%	1,408,156	7.19	0.04%	-7.19	0.00%
7439 OTHER DEBT SERVICES	0	0.00	0.00%	3,740,198	19.10	0.12%	-19.10	0.00%
<u>TOTAL, DEBT SERVICE</u>	0	0.00	0.00%	5,148,354	26.29	0.16%	-26.29	0.00%
<u>TOTAL EXPENDITURES</u>	150,417,085	16,557.19	100.00%	3,156,988,124	16,119.94	100.00%	437.25	2.64%



COMPARATIVE ANALYSIS  
EXPENDITURE DETAIL  
Las Virgenes Unified  
DISTRICT AND COMPARATIVE DISTRICT DATA  
2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	CLIENT DISTRICT			COMPARATIVE GROUP			DIFFERENCES	
	Total Amount (1)	Amount per ADA (2)	% of Total Amount (3)	Total Amount (4)	Amount per ADA (5)	% of Total Amount (6)	\$ Diff per ADA (2) - (5) (7)	% Diff per ADA (7) / (2) (8)
<u>TOTAL EXPENDITURES</u>	150,417,085	16,557.19	100.00%	3,156,988,124	16,119.94	100.00%	437.25	2.64%
<b>INTERFUND TRANSFERS OUT</b>								
7611 CHILD DEVELOPMENT FUND	0	0.00	0.00%	1,387,491	7.08	0.04%	-7.08	0.00%
7612 SPECIAL RESERVE FUND	14,000,000	1,541.05	9.31%	648,929	3.31	0.02%	1,537.74	99.79%
7613 STATE SCHOOL BLDG. FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7614 GENERAL FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7615 DEFERRED MAINTENANCE FUND	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7616 CAFETERIA FUND	0	0.00	0.00%	20,000	0.10	0.00%	-0.10	0.00%
7619 OTHER INTERFUND TRANSFERS	1,250,000	137.59	0.83%	15,127,948	77.25	0.48%	60.35	43.86%
<u>TOTAL, INTERFUND TRANSFERS OUT</u>	15,250,000	1,678.65	10.14%	17,184,369	87.75	0.54%	1,590.90	94.77%
<b>OTHER FINANCING USES</b>								
7651 LAPSED REORGANIZED LEAs	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
7699 ALL OTHER USES	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<u>TOTAL, OTHER FINANCING USES</u>	0	0.00	0.00%	0	0.00	0.00%	0.00	0.00%
<u>TOTAL, EXPENDITURES, TRANSFERS OUT, OTHER FINANCING USES</u>	165,667,085	18,235.83	110.14%	3,174,172,493	16,207.68	100.54%	2,028.15	11.12%

## COMPARATIVE ANALYSIS

CLASSROOM SALARY  
AND  
BENEFIT COMPUTATION

Las Virgenes Unified

## DISTRICT AND COMPARATIVE DISTRICT DATA

2022-23 ACTUAL

DATA ELEMENT	Las Virgenes Unified	COMPARATIVE GROUP	DIFFERENCES
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CURRENT EXPENSE PER ADA:	15,239.25	14,786.47	452.78
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## CLASSROOM SALARY BENEFIT COMPUTATION:

TOTAL CURRENT EXPENSE	138,443,981	2,895,836,412	
TOTAL CLASSROOM SALARIES BENEFIT EXPENSE:	83,142,749	1,699,481,957	
% AS APP. TO E.C. 41372:	60.06%	58.69%	1.37%
CLASSROOM SALARY AND BENEFIT PER ADA:	9,151.95	8,677.75	474.21

## CLASSROOM TEACHER SALARY:

TOTAL EXPENSE FOR CLASSROOM TEACHER SALARY:	49,868,585	1,074,297,099	
% OF TOTAL CURRENT EXPENSE:	36.02%	37.10%	-1.08%
CLASSROOM TEACHER SALARY PER ADA:	5,489.29	5,485.48	3.81

## CLASSROOM AIDE SALARY (NON CAT.):

TOTAL EXPENSE FOR CLASSROOM AIDE SALARY:	6,210,328	126,071,835	
% OF TOTAL CURRENT EXPENSE:	4.49%	4.35%	0.13%
CLASSROOM AIDE SALARY PER ADA:	683.60	643.74	39.87

## CLASSROOM TEACHER AND AIDE HEALTH AND OTHER BENEFIT EXPENSES

TOTAL HEALTH AND OTHER BENEFITS	6,533,039	138,196,573	
% OF TOTAL CURRENT EXPENSE:	4.72%	4.77%	-0.05%
TOTAL HEALTH AND OTHER BENEFITS PER ADA:	719.13	705.65	13.48

The above material is drawn from the unaudited actuals report. Current expense of education is defined as Education Code section 41372(b) and total classroom teacher salary is defined as Education Code section 41372(a). Districts must expend at least 50% for high school districts, 55% for unified school districts and 60% for elementary school districts, of current expenses for classroom personnel services.

Comparative Analysis of District Income and Expenditures  
for

Las Virgenes Unified  
School District

General Fund  
2022-23

**PART VIII**

**HISTORICAL COMPARISONS**

Prepared By:



## **PART VIII: HISTORICAL COMPARISONS**

The following pages compare the revenue and expenditures of Las Virgenes Unified for the years 2020-21, 2021-22, and 2022-23. The revenue and expenditure data is expressed as a percentage of the district's total revenues or expenses and as an amount per average daily attendance (ADA). The information should provide the reader with the opportunity for rapid analysis of the district's changes in revenues or expenditures over the series of years.

COMPARATIVE STATISTICS  
REVENUE AND EXPENDITURE SUMMARY  
Las Virgenes Unified  
2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
REVENUE SOURCES								
8010 - 8099 LCFF	12,214.95	10,490.34	9,090.13	66.76%	72.44%	70.90%	3,124.81	34.38%
8100 - 8299 FEDERAL	1,170.77	778.77	761.82	6.40%	5.38%	5.94%	408.95	53.68%
8300 - 8599 OTHER STATE	3,531.53	2,194.18	2,392.41	19.30%	15.15%	18.66%	1,139.12	47.61%
8600 - 8799 OTHER LOCAL	1,379.39	1,017.75	576.82	7.54%	7.03%	4.50%	802.57	139.14%
TOTAL REVENUE SOURCES	18,296.64	14,481.03	12,821.18	100.00%	100.00%	100.00%	5,475.46	42.71%
EXPENDITURES								
1000 - 1999 CERTIFICATED SALARIES	6,838.79	6,141.74	5,237.89	41.30%	43.29%	45.09%	1,600.90	30.56%
2000 - 2999 CLASSIFIED SALARIES	2,524.53	2,054.38	1,680.45	15.25%	14.48%	14.47%	844.08	50.23%
3000 - 3999 EMPLOYEE BENEFITS	4,304.67	3,718.10	2,980.22	26.00%	26.21%	25.65%	1,324.45	44.44%
4000 - 4999 BOOKS AND SUPPLIES	500.99	515.06	395.43	3.03%	3.63%	3.40%	105.56	26.69%
5000 - 5999 SERVICES, OTHER OPERATING	2,161.70	1,550.60	1,101.15	13.06%	10.93%	9.48%	1,060.55	96.31%
6000 - 6599 CAPITAL OUTLAY	134.70	128.85	137.15	0.81%	0.91%	1.18%	-2.45	-1.79%
7100 - 7299 OTHER OUTGO	102.05	84.99	61.49	0.62%	0.60%	0.53%	40.56	65.96%
7300 - 7399 DIRECT SUPPORT/INDIRECT COSTS	-10.24	-7.80	-6.93	-0.06%	-0.05%	-0.06%	-3.31	47.79%
7400 - 7439 DEBT SERVICE	0.00	0.00	30.11	0.00%	0.00%	0.26%	-30.11	-99.99%
TOTAL EXPENDITURES	16,557.19	14,185.92	11,616.96	100.00%	100.00%	100.00%	4,940.23	42.53%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING, SOURCES AND USES	1,739.45	295.11	1,204.22	10.51%	2.08%	10.37%	535.23	44.45%

COMPARATIVE STATISTICS  
REVENUE AND EXPENDITURE SUMMARY  
Las Virgenes Unified  
2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## OTHER FINANCING SOURCES/USES

## INTERFUND TRANSFERS

8910 - 8929 TRANSFERS IN	150.40	0.00	0.00	0.91%	0.00%	0.00%	150.40	0.00%
7600 - 7629 TRANSFERS OUT	1,678.65	131.86	83.09	10.14%	0.93%	0.72%	1,595.56	1920.28%

## OTHER SOURCES/USES

8930 - 8979 SOURCES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
7630 - 7699 USES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8980 - 8999 CONTRIBUTIONS TO RESTRICTED PROGRAMS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%

NET INCREASE (DEC) IN FUND BALANCE	211.20	163.26	1,121.13	1.28%	1.15%	9.65%	-909.93	-81.16%
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## FUND BALANCE, RESERVES

BEGINNING BALANCE, JULY 1	4,546.70	4,148.18	2,656.09	27.46%	29.24%	22.86%	1,890.61	71.18%
ENDING BALANCE, JUNE 30	4,757.90	4,311.44	3,777.22	28.74%	30.39%	32.51%	980.68	25.96%

## COMPONENTS OF ENDING FUND BALANCE

## RESERVED AMOUNTS

9711 REVOLVING CASH	2.93	3.00	2.56	0.02%	0.02%	0.02%	0.37	14.57%
9712 STORES	32.25	26.40	20.12	0.19%	0.19%	0.17%	12.14	60.32%
9713 PREPAID EXPENSE	0.43	4.22	2.03	0.00%	0.03%	0.02%	-1.60	-78.81%
9719 OTHER	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
9740 LEGALLY RESTRICTED BALANCE	2,227.93	844.73	783.42	13.46%	5.95%	6.74%	1,444.52	184.39%

## FUND BALANCE, UNRESERVED

9780 OTHER DESIGNATIONS	48.48	1,476.80	19.96	0.29%	10.41%	0.17%	28.52	142.87%
9790 UNDESIGNATED AMOUNT	1,513.54	1,043.11	2,084.29	9.14%	7.35%	17.94%	-570.75	-27.38%

REVENUE DETAIL
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The following data is drawn from the Unaudited Actuals Report, General Fund (SACS) for actual reported income for 2022-23.

Average Daily Attendance (ADA), as used in this report, is the total P-2 LCFF ADA.

Las Virgenes Unified ADA for each of the applicable years was:

2020-21 - 10,411

2021-22 - 9,480

2022-23 - 9,085

Total revenue for determining the percent received from particular revenue object codes is the total revenue for the applicable year adjusted to match the revenue components of 2022-23. See the User's Guide for a more complete description of the methodology used.

The revenue is organized as follows:

REVENUE SUMMARY	PAGE VIII-5
REVENUE BY SOURCE	PAGES VIII-6 to VIII-9
SUMMARY OF ALL GENERAL FUND FINANCING	PAGES VIII-10 to VIII-11

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## REVENUE SOURCES

8010 - 8099 LCFF	12,214.95	10,490.34	9,090.13	66.76%	72.44%	70.90%	3,124.81	34.38%
8100 - 8299 FEDERAL	1,170.77	778.77	761.82	6.40%	5.38%	5.94%	408.95	53.68%
8300 - 8599 OTHER STATE	3,531.53	2,194.18	2,392.41	19.30%	15.15%	18.66%	1,139.12	47.61%
8600 - 8799 OTHER LOCAL	1,379.39	1,017.75	576.82	7.54%	7.03%	4.50%	802.57	139.14%
TOTAL REVENUE SOURCES	18,296.64	14,481.03	12,821.18	100.00%	100.00%	100.00%	5,475.46	42.71%



## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## 8010-8099 LCFF SOURCES

## PRINCIPAL APPORTIONMENT

8011 STATE AID-CURRENT YEAR	4,700.76	3,846.39	3,258.47	25.69%	26.56%	25.41%	1,442.29	44.26%
8012 EDUCATION PROTECTION ACCOUNT	223.68	0.00	0.00	1.22%	0.00%	0.00%	223.68	0.00%
8015 STATE AID-CHARTER SCHOOLS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8019 STATE AID-PRIOR YEARS	0.31	0.00	-0.01	0.00%	0.00%	0.00%	0.32	-3157.03%

## TAX RELIEF SUBVENTIONS

8021 HOMEOWNERS' EXEMPTIONS	26.14	25.16	23.29	0.14%	0.17%	0.18%	2.84	12.21%
8022 TIMBER YIELD TAX	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8029 OTHER SUBVENTIONS /IN-LIEU TAXES	0.02	0.00	0.00	0.00%	0.00%	0.00%	0.02	0.00%

## COUNTY AND DISTRICT TAXES

8041 SECURED ROLL TAXES	5,811.45	5,111.43	4,618.68	31.76%	35.30%	36.02%	1,192.76	25.82%
8042 UNSECURED ROLL TAXES	177.24	155.45	152.30	0.97%	1.07%	1.19%	24.94	16.38%
8043 PRIOR YEARS' TAXES	268.58	169.31	130.96	1.47%	1.17%	1.02%	137.61	105.08%
8044 SUPPLEMENTAL TAXE	90.73	85.00	67.69	0.50%	0.59%	0.53%	23.04	34.04%
8045 EDUCATION REVENUE AUGMENTATION FUND (ERAF)	842.30	624.17	588.36	4.60%	4.31%	4.59%	253.94	43.16%
8047 COMMUNITY REDEVELOPMENT FUNDS	72.53	39.54	47.55	0.40%	0.27%	0.37%	24.98	52.54%
8048 PENALTIES AND INTEREST ON DELINQUENT REVLIM TAXES	1.22	1.12	2.48	0.01%	0.01%	0.02%	-1.25	-50.57%
8070 RECEIPT FROM COUNTY BOARD OF SUPERVISORS	0.00	0.00	0.00	0.01%	0.01%	0.02%	0.00	0.00%

## MISCELLANEOUS FUNDS (EC 41604)

8081 ROYALTIES AND BONUSES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8082 OTHER IN-LIEU TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8089 LESS: NON-REVENUE LIMIT(50%) ADJUSTMENT	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
SUBTOTAL, REVENUE LIMIT SOURCES	12,214.95	10,057.58	8,889.77	66.76%	69.45%	69.34%	3,325.18	37.40%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## REVENUE LIMIT TRANSFERS

8091 SPECIAL EDUCATION ADA TRANSFERS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8092 PERS REDUCTION	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8096 TRANSFER IN LIEU OF PROPERTY TAXES	0.00	0.00	N/A	0.00%	0.00%	0.00%	0.00	0.00%
8097 PROPERTY TAX	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
<u>TOTAL, REVENUE LIMIT SOURCES</u>	12,214.95	10,057.58	8,889.77	66.76%	69.45%	69.34%	3,325.18	37.40%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
8100 - 8299 FEDERAL REVENUE								
8110 MAINTENANCE AND OPERATIONS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8181 SPECIAL EDUCATION ENTITLEMENT	231.38	225.15	211.42	1.26%	1.55%	1.65%	19.96	9.44%
8182 SPECIAL EDUCATION DISCRETIONARY GRANTS	20.46	54.54	0.00	0.11%	0.38%	0.00%	20.46	0.00%
8220 CHILD NUTRITION	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8260 FOREST RESERVE FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8270 FLOOD CONTROL FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8280 WILDLIFE RESERVE FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8281 FEMA	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8285 INTERAGENCY CONTRACTS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8287 PASS-THROUGH REVENUES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8290 OTHER FEDERAL REVENUES	918.93	499.09	550.39	5.02%	3.45%	4.29%	368.54	66.96%
TOTAL, FEDERAL REVENUE	1,170.77	778.77	761.82	6.40%	5.38%	5.94%	408.95	53.68%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## 8300 - 8599 OTHER STATE REVENUE

## PRINCIPAL APPORTIONMENT

## ROC/P ENTITLEMENT

8311 CURRENT YEAR	928.15	776.18	709.53	5.07%	5.36%	5.53%	218.62	30.81%
8319 PRIOR YEARS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8425 YEAR ROUND INCENTIVE	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8434 CLASS SIZE REDUCTION K-3	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8435 CLASS SIZE REDUCTION GRADE 9	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8480 CHARTER SCHOOLS CATEGORICAL BLOCK	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8520 CHILD NUTRITION	42.42	4.33	0.00	0.23%	0.03%	0.00%	42.42	0.00%
8545 SCHOOL FACILITIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8550 MANDATED COST REIMBURSEMENT	49.00	47.94	42.82	0.27%	0.33%	0.33%	6.18	14.43%
8560 STATE LOTTERY REVENUES	349.62	315.94	197.09	1.91%	2.18%	1.54%	152.54	77.39%

## TAX RELIEF SUBVENTIONS

8571 HOMEOWNERS' EXEMPTIONS VOTED INDEBTEDNESS LEVIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8572 OTHER SUBVENTIONS VOTED INDEBTEDNESS LEVIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8575 HOMEOWNERS' EXEMPTIONS OTHER RESTRICTED LEVIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8576 OTHER SUBVENTIONS OTHER RESTRICTED LEVIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8587 PASS-THROUGH REVENUES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8590 ALL OTHER STATE REVENUE	2,162.34	1,049.78	1,442.97	11.82%	7.25%	11.25%	719.37	49.85%
<u>TOTAL OTHER STATE REVENUE</u>	3,531.53	2,194.18	2,392.41	19.30%	15.15%	18.66%	1,139.12	47.61%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## 8600 - 8799 OTHER LOCAL REVENUES

## LOCAL REVENUE

## VOTED INDEBTEDNESS LEVIES

8611 SECURED ROLL	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8612 UNSECURED ROLL	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8613 PRIOR YEARS' TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8614 SUPPLEMENTAL TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%

## OTHER RESTRICTED LEVIES

8615 SECURED ROLL	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8616 UNSECURED ROLL	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8617 PRIOR YEARS' TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8618 SUPPLEMENTAL TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8621 PARCEL TAXES	255.20	241.59	219.79	1.39%	1.67%	1.71%	35.41	16.11%
8622 OTHER NON-AD VALOREM TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8625 COMMUNITY DEVELOPMENT	68.96	60.13	53.03	0.38%	0.42%	0.41%	15.93	30.05%
8629 PENALTIES & INTEREST ON DELINQUENT NON- REVLIM TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%

## SALES

8631 SALE OF EQUIPMENT AND SUPPLIES	0.48	0.03	0.70	0.00%	0.00%	0.01%	-0.22	-31.55%
8632 SALE OF PUBLICATIONS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8634 FOOD SERVICES SALES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8639 OTHER SALES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8650 LEASES AND RENTALS	273.34	223.32	116.12	1.49%	1.54%	0.91%	157.21	135.39%
8660 INTEREST	133.20	23.07	14.55	0.73%	0.16%	0.11%	118.65	815.45%
8662 GAINS/LOSSES ON INVESTMENTS	-39.55	-170.56	-15.42	-0.22%	-1.18%	-0.12%	-24.12	156.45%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
FEES AND CONTRACTS								
8671 ADULT EDUCATION	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8672 NONRESIDENT STUDENTS	7.93	38.82	1.10	0.04%	0.27%	0.01%	6.82	620.07%
8673 CHILD DEVELOPMENT	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8674 IN-DISTRICT PREMIUMS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8675 TRANSPORTATION	35.63	27.19	0.00	0.19%	0.19%	0.00%	35.63	0.00%
8677 INTERAGENCY REVENUES	0.00	7.60	10.10	0.00%	0.05%	0.08%	-10.10	-100.01%
8681 MITIGATION/ DEVELOPER	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8689 ALL OTHER FEES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8691 NON REV. LIM. (50%) ADJ	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8697 PASS-THROUGH REVENUES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8699 ALL OTHER LOCAL REV.	644.20	566.57	176.85	3.52%	3.91%	1.38%	467.35	264.27%
8710 TUITION	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
OTHER TRANSFERS IN FROM								
8780 CHARTER SCHOOLS FUND IN LIEU OF PROPERTY TAXES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8781 DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8782 COE	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8783 JPA'S	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
TRANSFER OF APPORTIONMENTS FROM								
8791 DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8792 COE	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8793 JPA'S	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8799 ALL OTHER TRANSFERS IN	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
TOTAL OTHER LOCAL REVENUES	1,055.22	716.03	304.00	5.77%	4.94%	2.37%	751.22	247.11%
TOTAL REVENUES	18,296.64	14,481.03	12,821.18	100.00%	100.00%	100.00%	5,475.46	42.71%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## INTERFUND TRANSFERS IN

8911 FROM GENERAL FUND TO CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8912 SPECIAL RESERVE FUND TO/FROM GENERAL FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8913 FROM ALL OTHER FUNDS TO BLDG./FACILITIES FUNDS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8914 FROM BOND INTEREST TO GENERAL FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8915 FROM SPECIAL RESERVE TO DEFERRED MAINTENANCE FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8916 FROM GENERAL FUND TO CAFETERIA FUND	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8919 OTHER INTERFUND	150.40	0.00	0.00	0.82%	0.00%	0.00%	150.40	0.00%
<u>TOTAL INTERFUND TRANSFERS IN</u>	150.40	0.00	0.00	0.82%	0.00%	0.00%	150.40	0.00%

## COMPARATIVE STATISTICS

## REVENUE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	REVENUE PER ADA			% OF TOTAL REVENUE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
OTHER SOURCES								
8931 EMERGENCY APPORTIONMENT	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8951 PROCEEDS SALE OF BONDS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8953 PROCEEDS SALE LAND/BLDG.	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8961 COUNTY SCHOOL BUILDING AID	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8965 TRANSFERS FROM LAPSED/REORGANIZED LEAs	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8971 PROCEEDS FROM COPs	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8972 PROCEEDS FROM CAPITAL LEASES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8973 PROCEEDS FROM LEASE REVENUE BONDS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8974 PROCEEDS FROM SBITAS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8979 OTHER SOURCES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
TOTAL, OTHER SOURCES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
CONTRIBUTIONS FROM								
8980 UNRESTRICTED REV	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8990 RESTRICTED REV.	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8995 CATEGORICAL EDUCATION BLOCK GRANT TRANSFERS	0.00	0.00	N/A	0.00%	0.00%	0.00%	0.00	0.00%
8997 TRANSFERS OF RESTRICTED BALANCES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
8998 CATEGORICAL FLEXIBILITY TRANSFERS (BUDGET ACT SEC. 12.40)	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
BEGINNING BALANCE	4,546.70	4,148.18	2,656.09	24.85%	28.65%	20.72%	1,890.61	71.18%
TOTAL REVENUES, TRANSFER IN, OTHER SOURCES, BEGINNING BALANCE	22,993.73	18,629.21	15,477.27	125.67%	128.65%	120.72%	7,516.47	48.56%



EXPENDITURE DETAIL
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The following data is drawn from the Unaudited Actuals Report, General Fund (SACS) for actual reported expenditures for 2022-23.

The total ADA of Las Virgenes Unified as used in this report is 9,084.70.

Average Daily Attendance (ADA), as used in this report is the total of the 2022-23 P-2 LCFF ADA.

'Total Expenditures' for determining the percent expended from particular object codes is the total of object codes 1000 - 7999. 'Total Expenditures' does not include 'transfers out' or 'other uses.'

The expenditure data is organized as follows:

EXPENDITURES SUMMARY	PAGE VIII-15
EXPENDITURES BY OBJECT	PAGES VIII-16 to VIII-21
ANALYSIS OF TOTAL EXPENDITURES, TRANSFERS, OTHER USES	PAGE VIII-22
ANALYSIS OF FUND BALANCES	PAGE VIII-23
CLASSROOM PERSONNEL SALARY COMPUTATION	PAGE VIII-24

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23	2021-22	2020-21	2022-23	2021-22	2020-21		
	(1)	(2)	(3)	(4)	(5)	(6)		

## EXPENDITURES

1000 - 1999 CERTIFICATED SALARIES	6,838.79	6,141.74	5,237.89	41.30%	43.29%	45.09%	1,600.90	30.56%
2000 - 2999 CLASSIFIED SALARIES	2,524.53	2,054.38	1,680.45	15.25%	14.48%	14.47%	844.08	50.23%
3000 - 3999 EMPLOYEE BENEFITS	4,304.67	3,718.10	2,980.22	26.00%	26.21%	25.65%	1,324.45	44.44%
4000 - 4999 BOOKS AND SUPPLIES	500.99	515.06	395.43	3.03%	3.63%	3.40%	105.56	26.69%
5000 - 5999 SERVICES, OTHER OPERATING	2,161.70	1,550.60	1,101.15	13.06%	10.93%	9.48%	1,060.55	96.31%
6000 - 6599 CAPITAL OUTLAY	134.70	128.85	137.15	0.81%	0.91%	1.18%	-2.45	-1.79%
7100 - 7299 OTHER OUTGO	102.05	84.99	61.49	0.62%	0.60%	0.53%	40.56	65.96%
7300 - 7399 DIRECT SUPPORT/INDIRECT COSTS	-10.24	-7.80	-6.93	-0.06%	-0.05%	-0.06%	-3.31	47.79%
7400 - 7439 DEBT SERVICE	0.00	0.00	30.11	0.00%	0.00%	0.26%	-30.11	-99.99%
TOTAL EXPENDITURES	16,557.19	14,185.92	11,616.96	100.00%	100.00%	100.00%	4,940.23	42.53%

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## 1000 CERTIFICATED SALARIES

1100 TEACHERS SALARIES	5,610.09	5,103.64	4,359.71	33.90%	36.00%	37.45%	1,250.38	28.68%
1200 PUPIL SUPPORT SALARIES	585.77	498.19	395.78	3.54%	3.51%	3.40%	189.99	48.00%
1300 SUPERVISORS SALARIES	621.79	524.10	466.26	3.76%	3.70%	4.01%	155.53	33.36%
1900 OTHER CERT. SALARIES	21.14	15.81	16.14	0.13%	0.11%	0.14%	5.01	31.01%
<u>TOTAL CERT SALARIES</u>	6,838.79	6,141.74	5,237.89	41.33%	43.32%	45.00%	1,600.90	30.56%

## 2000 CLASSIFIED SALARIES

2100 INSTRUCTIONAL AIDES' SALARIES	684.80	579.33	533.52	4.14%	4.09%	4.58%	151.28	2.89%
2200 SUPPORT SALARIES	708.67	604.33	498.61	4.28%	4.26%	4.28%	210.06	42.13%
2300 SUPERVISORS' AND ADMIN. SALARIES	180.65	141.80	147.60	1.09%	1.00%	1.27%	33.05	22.39%
2400 TECHNICAL AND OFFICE STAFF SALARIES	493.98	404.53	315.27	2.99%	2.85%	2.71%	178.71	56.68%
2900 OTHER CLASSIFIED SALARIES	456.43	324.39	185.45	2.76%	2.29%	1.59%	270.98	146.12%
<u>TOTAL CLASSIFIED SALARIES</u>	2,524.53	2,054.38	1,680.45	15.26%	14.49%	14.44%	844.08	50.23%

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
3000 EMPLOYEE BENEFITS								
3101 STRS - CERTIFICATED	1,850.39	1,648.87	1,322.74	11.18%	11.63%	11.36%	527.66	39.89%
3102 STRS - CLASSIFIED	11.58	4.19	1.55	0.07%	0.03%	0.01%	10.03	647.16%
3201 PERS - CERTIFICATED	31.72	23.51	24.29	0.19%	0.17%	0.21%	7.43	30.58%
3202 PERS - CLASSIFIED	547.20	409.48	307.70	3.31%	2.89%	2.64%	239.49	77.83%
OASDI/MEDICARE/ALTERNATIVE								
3301 CERTIFICATED	108.03	96.04	81.91	0.65%	0.68%	0.70%	26.11	31.88%
3302 CLASSIFIED	179.79	146.67	120.23	1.09%	1.03%	1.03%	59.56	49.54%
HEALTH AND WELFARE BENEFITS								
3401 CERTIFICATED	669.28	609.25	540.38	4.04%	4.30%	4.64%	128.90	23.85%
3402 CLASSIFIED	367.01	312.83	230.02	2.22%	2.21%	1.98%	136.99	59.56%
STATE UNEMPLOYMENT INSURANCE								
3501 CERTIFICATED	33.40	29.58	2.03	0.20%	0.21%	0.02%	31.38	1545.58%
3502 CLASSIFIED	11.57	9.81	1.95	0.07%	0.07%	0.02%	9.62	493.09%
WORKERS COMPENSATION								
3601 CERTIFICATED	274.66	237.71	190.90	1.66%	1.68%	1.64%	83.76	43.87%
3602 CLASSIFIED	101.55	80.56	60.13	0.61%	0.57%	0.52%	41.42	68.89%
OPEB, ALLOCATED								
3701 CERTIFICATED	73.10	65.09	53.61	0.44%	0.46%	0.46%	19.48	36.34%
3702 CLASSIFIED	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
OPEB, ACTIVE EMPLOYEES								
3751 CERTIFICATED	0.00	0.00	N/A	0.00%	0.00%	0.00%	0.00	0.00%
3752 CLASSIFIED	0.00	0.00	N/A	0.00%	0.00%	0.00%	0.00	0.00%
PERS REDUCTION								
3801 CERTIFICATED	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
3802 CLASSIFIED	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
OTHER EMPLOYEE BENEFITS								
3901 CERTIFICATED	35.88	35.38	34.05	0.22%	0.25%	0.29%	1.83	5.39%
3902 CLASSIFIED	9.51	9.15	8.73	0.06%	0.06%	0.07%	0.78	8.98%
TOTAL EMPLOYEE BENEFITS	4,304.67	3,718.10	2,980.22	26.01%	26.22%	25.60%	1,324.45	44.44%

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
4000 BOOKS AND SUPPLIES								
4100 TEXTBOOKS	42.17	60.98	118.57	0.25%	0.43%	1.02%	-76.39	-64.43%
4200 OTHER REFERENCE	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
4300 MATERIALS AND SUPPLIES	285.92	279.61	214.24	1.73%	1.97%	1.84%	71.68	33.46%
4400 NONCAPITALIZED EQUIPMENT	172.89	174.48	62.62	1.04%	1.23%	0.54%	110.27	176.09%
4700 FOOD SERVICES SUPPLIES	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
<u>TOTAL BOOKS AND SUPPLIES</u>	500.99	515.06	395.43	3.03%	3.63%	3.40%	105.56	26.69%
5000 SERVICES AND OTHER OPERATING EXPENDITURES								
5100 SUBAGREEMENTS FOR SERVICE	270.37	232.37	36.41	1.63%	1.64%	0.31%	233.96	642.57%
5200 TRAVEL AND CONFERENCE	40.87	27.78	16.03	0.25%	0.20%	0.14%	24.84	154.98%
5300 DUES AND MEMBERSHIP	9.76	8.15	7.94	0.06%	0.06%	0.07%	1.82	22.88%
8044 INSURANCE	131.89	114.43	105.48	0.80%	0.81%	0.91%	26.41	25.03%
5500 OPER. & HOUSEKEEPING SERVICES	411.60	310.44	204.79	2.49%	2.19%	1.76%	206.82	100.99%
5600 RENTALS, LEASES, AND REPAIRS	61.96	73.67	33.86	0.37%	0.52%	0.29%	28.10	83.00%
5710 TRANSFER OF DIRECT COSTS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
5750 TRANSFER OF DIRECT COSTS INTERFUND	0.00	0.00	-2.40	0.00%	0.00%	-0.02%	2.40	-100.08%
5800 PROFESSIONAL SERVICES	1,216.69	764.85	685.79	7.35%	5.39%	5.89%	530.90	77.41%
5900 COMMUNICATIONS	18.56	18.90	13.26	0.11%	0.13%	0.11%	5.29	39.93%
<u>TOTAL SERVICES AND OTHER OPERATING EXPENSES</u>	2,161.70	1,550.60	1,101.15	13.06%	10.94%	9.46%	1,060.55	96.31%

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

## 6000 CAPITAL OUTLAY

6100 SITES AND IMPROVEMENT OF SITES	28.66	70.24	29.72	0.17%	0.50%	0.26%	-1.06	-3.57%
6200 BLDGs & IMPROVEMENT OF BLDGs	12.50	12.18	65.90	0.08%	0.09%	0.57%	-53.40	-81.02%
6300 BOOKS & MEDIA, NEW LIBRARIES, & EXPANSION	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
6400 EQUIPMENT	93.54	46.43	41.53	0.57%	0.33%	0.36%	52.01	125.23%
6500 EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
6700 SUBSCRIPTION ASSETS	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
6900 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00	0.00%
<u>TOTAL, CAPITAL OUTLAY</u>	134.70	128.85	137.15	0.81%	0.91%	1.18%	-2.45	-1.79%

## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
7000 - 7299 OTHER OUTGO								
TUITION								
7110 INTERDISTRICT ATTENDANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7130 STATE SPECIAL SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER TUITION, EXCESS COSTS, DEFICIT PAYMENT								
7141 TO DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7142 TO COUNTY	102.05	84.99	61.49	0.01	0.01	0.01	40.56	65.96%
7143 TO JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER TRANSFERS OUT								
PASS-THROUGH REVENUE TRANSFERS								
7211 TO DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7212 TO COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7213 TO JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSFERS OF APPORTIONMENTS								
7221 TO DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7222 TO COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7223 TO JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7280 TO CHARTER SCHOOLS IN-LIEU OF PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSFERS OF APPORTIONMENTS								
7281 TO DISTRICTS OR CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7282 TO COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7283 TO JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7299 ALL OTHER TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER OUTGO	102.05	84.99	61.49	0.01	0.01	0.01	40.56	65.96%

COMPARATIVE STATISTICS  
EXPENDITURE DETAIL  
Las Virgenes Unified  
2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
7300 - DIRECT COSTS/INDIRECT SUPPORT								
7310 INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7350 INDIRECT COSTS- INTERFUND	-10.24	-7.80	-6.93	0.00	0.00	0.00	-3.31	47.79%
7370 DIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7380 DIRECT COSTS- INTERFUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>TOTAL DIRECT SUPPORT/ INDIRECT COSTS</u>	-10.24	-7.80	-6.93	0.00	0.00	0.00	-3.31	47.79%
DEBT SERVICE								
7432 BLDG REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7433 BOND REDEMPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7434 BOND INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7435 REPAY. STATE BLDG AID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7436 PROPERTY ACQ. PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7438 DEBT SERVICE- INTEREST	0.00	0.00	30.11	0.00	0.00	0.00	-30.11	-99.99%
7439 OTHER DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>TOTAL DEBT SERVICE</u>	0.00	0.00	30.11	0.00	0.00	0.00	-30.11	-99.99%
<u>TOTAL EXPENDITURES</u>	16,557.19	14,185.92	11,616.96	1.00	1.00	1.00	4,940.23	42.53%



## COMPARATIVE STATISTICS

## EXPENDITURE DETAIL

Las Virgenes Unified

2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		
<u>TOTAL EXPENDITURES</u>	16,557.19	14,185.92	11,616.96	1.00	1.00	1.00	4,940.23	42.53%
<b>INTERFUND TRANSFERS OUT</b>								
7611 CHILD DEVELOPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7612 SPECIAL RESERVE FUND	1,541.05	0.00	0.00	0.09	0.00	0.00	1,541.05	0.00%
7613 STATE SCHOOL BLDG. FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7614 GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7615 DEFERRED MAINTENANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7616 CAFETERIA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7619 OTHER INTERFUND TRANSFERS	137.59	131.86	83.09	0.01	0.01	0.01	54.51	65.60%
<u>TOTAL, INTERFUND TRANSFERS OUT</u>	1,678.65	131.86	83.09	0.10	0.01	0.01	1,595.56	1920.28%
<b>OTHER FINANCING USES</b>								
7651 LAPSED REORGANIZED LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7699 ALL OTHER USES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>TOTAL, OTHER FINANCING USES</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>TOTAL, EXPENDITURES, TRANSFERS OUT, OTHER FINANCING USES</u>	18,235.83	14,317.77	11,700.05	1.10	1.01	1.01	6,535.79	55.86%

COMPARATIVE STATISTICS  
ANALYSIS OF FUND BALANCE  
Las Virgenes Unified  
2020-21 VS. 2022-23 ACTUAL

REVENUE OR EXPENSE OBJECT CODE	EXPENSE PER ADA			% OF TOTAL EXPENSE			\$ Diff per ADA (1) - (3) (7)	% Diff per ADA (7) / (3) (8)
	2022-23 (1)	2021-22 (2)	2020-21 (3)	2022-23 (4)	2021-22 (5)	2020-21 (6)		

**FUND BALANCE, RESERVES**

BEGINNING BALANCE, JULY 1	3,617.33	3,287.82	2,593.52	0.20	0.23	0.20	1,023.81	39.48%
ENDING BALANCE, JUNE 30	4,757.90	4,311.44	3,777.22	0.26	0.30	0.29	980.68	25.96%

**COMPONENTS OF ENDING FUND BALANCE**

**RESERVED AMOUNTS**

9711 REVOLVING CASH	2.93	3.00	2.56	0.00	0.00	0.00	0.37	14.57%
9712 STORES	32.25	26.40	20.12	0.00	0.00	0.00	12.14	60.32%
9713 PREPAID EXPENS	0.43	4.22	2.03	0.00	0.00	0.00	-1.60	-78.81%
9719 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9730 GENERAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9740 LEGALLY RESTRICTED BALANCE	2,227.93	844.73	783.42	0.12	0.06	0.06	1,444.52	184.39%
9750 STABILIZATION ARRANGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9760 OTHER COMMITMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

**FUND BALANCE, UNRESERVED**

9770 DESIGNATED FOR ECONOMIC UNCERTAINTIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9775 DESIGNATED FOR UNREALIZED GAINS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9780 OTHER DESIGNATIONS	48.48	1,476.80	19.96	0.00	0.10	0.00	28.52	142.87%
9789 RESERVE FOR ECONOMIC UNCERTAINTIES	547.08	0.00	0.00	0.03	0.00	0.00	547.08	0.00%
9790 UNDESIGNATED AMOUNT	1,513.54	1,043.11	2,084.29	0.08	0.07	0.16	-570.75	-27.38%

## COMPARATIVE STATISTICS

CLASSROOM SALARY  
AND  
BENEFIT COMPUTATIONLas Virgenes Unified  
2020-21 VS. 2022-23 ACTUAL

DATA ELEMENT	2022-23	2022-23	2020-21	2020-21 TO 2022-23 DIFFERENCES
CURRENT EXPENSE PER ADA:	15,239.25	13,168.91	10,862.36	4,376.88
CLASSROOM SALARY BENEFIT COMPUTATION:				
TOTAL CURRENT EXPENSE	138,443,981	124,840,710	113,087,944	
TOTAL CLASSROOM SALARIES BENEFIT EXPENSE:	83,142,749	78,369,294	72,863,366	
% AS APP. TO E.C. 41372:	60.06%	62.78%	64.43%	-4.38%
CLASSROOM SALARY AND BENEFIT PER ADA:	9,151.95	8,266.84	6,998.70	2,153.26
CLASSROOM TEACHER SALARY:				
TOTAL EXPENSE FOR CLASSROOM TEACHER SALARY:	49,868,585	47,434,929	44,420,941	
% OF TOTAL CURRENT EXPENSE:	36.02%	38.00%	39.28%	-3.26%
CLASSROOM TEACHER SALARY PER ADA:	5,489.29	5,003.71	4,266.74	1,222.56
CLASSROOM AIDE SALARY:				
TOTAL EXPENSE FOR CLASSROOM AIDE SALARY:	6,210,328	5,492,026	5,554,473	
% OF TOTAL CURRENT EXPENSE:	4.49%	4.40%	4.91%	-0.43%
CLASSROOM AIDE SALARY PER ADA:	683.60	579.33	533.52	150.08
CLASSROOM TEACHER AND AIDE HEALTH AND OTHER BENEFIT EXPENSES				
TOTAL HEALTH AND OTHER BENEFITS	6,533,039	6,305,920	6,095,660	
% OF TOTAL CURRENT EXPENSE:	4.72%	5.05%	5.39%	-0.67%
TOTAL HEALTH AND OTHER BENEFITS PER ADA:	719.13	665.18	585.50	133.62

The above material is drawn from the Unaudited Actuals report. Current expense of education is defined in Education Code section 41372(b) and total classroom teacher salary is defined in Education Code section 41372(a). Districts must expend at least 50% for high school districts, 55% for unified school districts and 60% for elementary school districts, of current expenses for classroom personnel services.

## Comparative Analysis of District Income and Expenditures (CADIE) User's Guide

The data for the Comparative Analysis of District Income and Expenditures (CADIE) is drawn from the 2022-23 Unaudited Actuals report using the Standardized Account Code Structure (SACS), the October 2022 California Basic Education Data System (CBEDS), and 2022 California Longitudinal Pupil Achievement Data System (CALPADS). The material is prepared by School Services of California Inc., (SSC) from data obtained from the California Department of Education (CDE). Neither the CDE nor SSC bears any responsibility for the specific data of this report and SSC bears responsibility for the computer preparation and the analytical conclusions only.

The CADIE report is divided into eight parts as follows:

- Part I: Graphic displays of selected district characteristics
- Part II: Comparative statistical data such as average daily attendance (ADA) and socio-economic data
- Part III: Selected comparative revenues data
- Part IV: Selected comparative expenditures data for the general and other funds
- Part V: Selected comparative program expense derived from SACS data
- Part VI: A comparative ranking of staffing ratios and class size data
- Part VII: A comparison of all Unaudited Actuals report object codes with the average of the comparative districts
- Part VIII: A historical comparison of the client district's revenue and expenditures per ADA for the three years—2020-21 through 2022-23

### Comparative District Selection

The material in this report is prepared by comparing the client district to a comparison group of districts selected by the client. The client has had the option of identifying comparative districts by specific name to a maximum of 20 districts per comparison report. The client district can supply information to any interested party regarding the instructions to SSC on how the comparative districts were selected.

### Average Daily Attendance

Regular Second Principal Apportionment (P-2) ADA, as used in this report for both the client district and the comparative districts, is collected from computer data reflecting Local Control Funding Formula (LCFF) worksheet information as sum of the following:

1. The regular ADA from School District ADA Form (P-2) line B-5
2. Charter school ADA from School District ADA Form (P-2) Lines D-16 and D-21
3. P-2 Charter school ADA for dependent charter schools for which revenues are included in the district's General Fund
4. District Nonpublic School (NPS) ADA from School District Attendance Collection Form (P-2) Lines A-3 Total and A-4 Total
5. Community day school ADA from School District Attendance Collection Form (P-2) Lines A-5 Total
6. Basic Aid Choice ADA from Basic Aid Choice Calculation Form (P-2) Line G-5

Beginning with 2019-20, county office of education-served ADA is excluded from the ADA used in this report.

Table 1 of Part II reflects the ADA of both the client district and each of the comparative districts. Note that the ADA divisor used throughout this report is the total of regular and charter school ADA for those charter schools whose ADA is included as part of the district's revenues. Non-LCFF charter school ADA is not included in the divisor since the revenues are not included in the district's revenues.

### **Total Revenue and Expense Definitions**

Throughout this report, the terms "total revenue" and "total expense" are used with additional descriptive terms. Following are the definition and SACS object codes numbers corresponding to each definition:

"Total Revenue" or "Total revenue excluding other financing sources":

The total of all district revenues exclusive of "transfers in" and "other sources." The amount reflects the SACS total revenue line (O.C. 8011-8799).<sup>\*</sup> This amount is used, as an example, for calculating "percentage of total revenue" as reflected in the revenue pie of Graph 1.

"Total revenue including other sources":

The total of current-year district revenues as described above plus "transfers in" (O.C. 8910-8929); and "other sources" (O.C. 8930-8979).

"Total expenditures" or "total expenditure excluding other uses":

The total of all current-year expenditures as reflected in SACS (O.C. 1000-7439), exclusive of "transfer out" and "other uses." This amount is used, as an example, as the divisor for calculating the "percentage of total expense" as reflected in the expenditure pie of Graph 1.

"Total expense, transfers and other uses":

The total of all current-year expenditures as described above plus "transfers out" (O.C. 7600-7629), and "other uses" (O.C. 7630-7699).

## **Part I: Graphic Display**

The graphic displays reflect selected district revenues and expenditures for the client district compared to itself and for the client district as compared to the pre-selected comparative group.

Each of the graphs has a title which, due to a lack of space, is not fully defined. Following is the listing of titles and a detailed description of the data used for generating graphs. The object code numbers are SACS account numbers.

### **Graph 1: Revenue and Expenditures; General Fund Excluding Other Sources and Uses**

This graph has two pie-graph parts. The first part is the revenue of the client district for 2022-23. Each of the revenue totals is divided by the total revenue (O.C. 8010-8799), exclusive of "transfers in" and "other sources" to determine the percent of each source.

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<sup>\*</sup>For ease of reading "object code," the numerical description for each item of revenue or expense, is abbreviated, "O.C." Object code numbers used in the report are those of SACS since the state data is provided in SACS format.

The second part of the graph displays expenditures. Each element listed below is divided by the total expenditures (O.C. 1000-7439), exclusive of “transfers out” and “other uses” in order to provide the percent of total expenditures for each object code or group of object codes.

**Certificated Non-Management Salary**

The total salaries in the following object codes: 1100—teachers, 1200—pupil support, and 1900—other certificated salaries.

**Classified Non-Management Salary**

The total salaries in the following object codes: 2100—instructional aides; 2200—support; 2400—clerical, technical, and office staff; and 2900—other classified salaries.

**Management Salary**

The total salaries in the following object codes: 1300—certificated supervisors and administrators and 2300—classified supervisors and administrators.

**Employee Benefits**

The total of object code 3000.

**Books and Supplies**

The total of object code 4000.

**Services and Other Operating Expenditures**

The total of object code 5000.

**Capital Outlay**

The total of object code 6000.

**Other**

The total of object codes 7100 to 7439 for other outgo.

**Graph 2: Revenue vs. Expenditures by Fiscal Year; 2013-14 to 2022-23, General Fund**

This chart shows the total revenue and total expenditures for each of the affected years. Total revenues and expense for 2013-14 through 2022-23 include “transfers” and “other sources”/“other uses.”

**Graph 3: Restricted and Unrestricted Net Ending Balance; 2013-14 to 2022-23, General Fund**

The Total Net Ending Balances reflects the final balances for restricted and unrestricted funds for each of the years 2013-14 to 2022-23.

**Graph 4: Historic Percentage of Unrestricted Net Ending Balance to Total Expenditures, Transfers and Other Uses; 2016-17 to 2022-23**

This graph displays the historic combined unrestricted net ending balance for funds 01 and 17 as a percentage of total expenditures, transfers out, and other uses.

**Graph 5: Total Revenue and Expenses with Personnel Costs; 2013-14 to 2022-23, General Fund**

The total revenues, including “transfers in” and “other sources” and total expenses including “transfers out” and “other uses,” are reflected for each of the applicable years. Also shown are the total personnel

costs—the total of object codes 1000-3000—total certificated and classified salaries, and employee benefit costs.

#### **Graph 6: Change in Expenditure between Fiscal Years; Dollars per ADA 2021-22 to 2022-23**

This graph shows the difference between the expenses in 2021-22 and the expenses in 2022-23 in the specified categories on an ADA basis. A minus number (below the line) is reflected if 2021-22 expenses in the category were greater than those of 2022-23. The total revenue difference statistic at the bottom of the page compares total SACS revenues for 2021-22 income with the 2022-23 total revenues including “transfers” and “other sources.”

#### **Graph 7: District vs. Average Statewide Expenditure Changes; Dollars Change per ADA 2021-22 to 2022-23**

This graph shows the difference between the expenses in 2021-22 and the expenses in 2022-23 in the specified categories on an ADA basis for the client, for the statewide average for the same type of district, and for the average of the districts used for comparison. The legend reflects the sequence of the bar graphs used to reflect the dollar change per ADA. A minus number (below the line) is reflected if 2021-22 expenses in the category were greater than those of 2022-23.

#### **Graph 8: Certificated Non-Management Salary Expense; per ADA Expense, 2022-23, General Fund**

This graph compares the client district with the selected group of districts for certificated non-management salary expense per ADA. Certificated non-management salaries include object codes 1100—teachers, 1200—pupil support, and 1900—other certificated salaries.

#### **Graph 9: Classified Non-Management Salary Expense; per ADA Expense, 2022-23, General Fund**

This graph compares the client district with the selected group of districts for classified non-management salary expense per ADA. This expense category includes object codes 2100—instructional aides; 2200—support; 2400—clerical, technical, and office staff; and 2900—other classified salaries.

#### **Graph 10: Administrator Salary Expense; per ADA Expense, 2022-23, General Fund**

This graph compares the client district with the selected districts for administrator salary expense per ADA. This expense category includes object codes 1300—certificated supervisors and administrators and 2300—classified supervisors and administrators.

#### **Graph 11: Employee Benefits Expense; per ADA Expense, 2022-23, General Fund**

This graph compares the client district total of object code 3000—employee benefits per ADA compared to the selected group of districts. It also shows districts’ amounts for the health and welfare expense (O.C. 3401, 3402, 3901, and 3902) and other statutory benefit expense per ADA in this stacked bar graph.

#### **Graph 12: Total Expense Including Transfers and Other Uses; per ADA Expense, 2022-23, General Fund**

The personnel costs shown in the graph are the total of object codes 1000, 2000, and 3000 as a percent of total expenses. The non-personnel expenses per ADA are computed by subtracting personnel expense from total expenses. Total General Fund expenses includes “transfers out” and “other uses” expenditures.

#### **Graph 13: Teaching Assignment Information**

##### **Number of Students per Teacher**

This graph reflects the number of CBEDS student enrollment divided by the number of classroom teachers for the client district and the average of the comparative group. For more information regarding the source of this data, see the CBEDS description for Table 2 of Part VI.

#### **Average Years of Service**

This graph reflects the average number of years with the District for classroom teachers. The graph shows a comparison of the client district with the average of the comparative group. For more information regarding the sources of the data, see the CBEDS description for Table 13 of Part VI.

#### **Graph 14: Student Enrollment per Administrative and Pupil Services FTE**

This graph reflects the student enrollment divided by the number of full-time equivalent (FTE) administrators at the district level, the school site, and pupil services personnel as reported in CBEDS. For more information regarding the sources of this data, see the CBEDS description for Tables 4, 12, and 13 of Part III.

#### **Graph 15: Minority, Free/Reduced Meals, and Language Census**

This graph reflects the percentage of minority students, of students receiving free or reduced-price meals, and of English learner students as of total enrollment in 2022 CBEDS. For more information regarding the sources of this data, see the description for Table 3 of Part II.

### **Part II: Statistical Data**

Part II of this report reflects ADA, enrollment, socio-economic, and computer usage statistical data for the client and each of the comparative districts for selected characteristics of the data. Each of the pages of the comparative listings has a title which, due to the lack of space, is not fully defined. Following is a listing of page titles and a detailed description of the data used for the computation.

#### **Table 1: Average Daily Attendance**

The districts are ranked by total P-2 ADA as defined above. Total ADA is composed of LCFF ADA, dependent charter school ADA, district NPS ADA, and community day school ADA. The total ADA serves as the divisor for all ADA calculations for this report.

#### **Table 2: Total ADA by Fiscal Years with Percentage Change**

This table shows the comparison of total ADA (the total of regular and dependent charter school ADA) from 2018-19 to 2022-23. Districts are ranked by the percentage change in ADA for that five-year period.

#### **Tables 3, 4, 5: Percentage of District Minority, Free or Reduced-Price Meals, and English Learners over Enrollment**

These tables show the demographic characteristics for the districts in various sorted orders. Table 3 is sorted by descending order of free or reduced-price meals percentage. Table 4 is sorted by descending order of minority percent, while Table 5 is in descending order of English learners' percentage. Those demographic characteristics will affect the services the districts provided. Enrollment and minority enrollment are drawn from the 2022 CBEDS report. Free or reduced-price meals information is provided by the CalWORKs data for October 2022. English learners' data is drawn from the Language Census filings, R30-LC, for spring 2022.



## Table 6: Enrollment by Grade Level

The table reflects the pattern of student enrollment distribution in the district and how it compares with the statewide average.

<b>Part III: Revenue</b>
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Part III of this report reflects revenues for the client and each of the comparative districts for selected characteristics of the revenues. Each of the pages of the comparative listings has a title which, due to the lack of space, is not fully defined. Following is a listing of page titles and a detailed description of the Unaudited Actuals report data used for the computation.

### Table 1: Total Revenues: Including and Excluding Other Sources

Districts are ranked by revenues per ADA, excluding other financing sources. Also shown are the total revenues per ADA, including the beginning balance and other sources.

#### Unrestricted General Fund Revenues

This table begins a sequence of calculations that reflect “unrestricted” revenues and expenses. All appropriate tables in Part III are divided so that the lower portion of the page reflects those revenues or expenses that are “unrestricted,” i.e., not controlled by either state or federal law. “Unrestricted” amounts are the most significant analytical tool for determining local priorities.

In the use of unrestricted expenditures, the percent of expense is calculated using the unrestricted total expense or unrestricted total expense, transfer, and other uses.

### Table 2: Total General Fund Revenues for 2022-23 by Funding Sources per ADA

This table is separated into Part 1 and Part 2 on two separate pages. Part 1 reflects current-year revenue amounts per ADA by each of four categories: LCFF (O.C. 8010-8099), Federal (O.C. 8100-8200), Other State (O.C. 8311-8599), and Other Local Revenue (O.C. 8600-8799).

Part 2 of this table has districts ranked by the total of current-year income, which was reflected on the prior page (O.C. 8010-8799) plus transfers and other sources (O.C. 8910-8929; 8930-8979), the net beginning balance, and totals of all three columns. The final total column reflects all revenues currently available to a district.

### Table 3: Restricted and Unrestricted Revenues: Percentage and Amounts per ADA

Districts are ranked by those revenues per ADA that are unrestricted. Revenues per ADA that are restricted to certain expenditures by state or federal law are also shown. The CDE requires the district revenues be separated by restricted and unrestricted amounts.

### Table 4: LCFF Funding—2022-23 ADA

LCFF funding is derived from the unduplicated pupil percentage (UPP) and the funded ADA by grade span. Districts are ranked by UPP.

#### **Table 5: LCFF Funding—2022-23 Target**

The amounts that determine the total LCFF target funding amount per ADA in the current year are: the LCFF base grant, the LCFF supplemental and concentration grants, the necessary small schools grant, Targeted Instructional Improvement Grant funds (2012-13 funded amount), home-to-school transportation funds (2012-13 funded amount), and the economic recovery target payment. All amounts are derived from the state LCFF summary data and divided by ADA. Districts are ranked by the total target funding per ADA.

#### **Table 6: LCFF Funding—2022-23 Funding**

The calculation for the total funding LCFF amount per ADA in the current year is determined by prior-year funding amount then adding the growth to arrive at the total funding provided for 2022-23. All amounts are derived from the state LCFF Summary data and divided by ADA. Districts are ranked by the funded amount per ADA.

<b>Part IV: Comparative Expense</b>
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Part IV of this report reflects expenditures for the client and each of the comparative districts for selected characteristics of expense. Each of the pages of the comparative listings has a title which, due to the lack of space, is not fully defined. Following is a listing of page titles and a detailed description of the Unaudited Actuals report data used for computing the printout.

#### **Table 1: Total Certificated Salaries**

Districts are ranked by the total expenditures per ADA for certificated salaries of the district—the total for object code 1000. Percent of total expense is computed by dividing the total expenditures for certificated salaries by the total expenditures as defined above.

#### **Table 2: Certificated Non-Management Personnel Salary Expense**

Districts are ranked by expenditures per ADA for certificated non-management personnel. Non-management personnel salaries are equal to the sum of object codes 1100—teachers, 1200—pupil support, and 1900—other certificated salaries. Percent of total expense is computed by dividing the total non-management personnel expense by the total expenditures of the districts as defined above.

#### **Table 3: Site and District Administrator Personnel Salary Expense**

Districts are ranked by expenditures per ADA for administrative personnel. Site and district administrator personnel salaries are equal to the sum of object codes 1300—certificated supervisors and administrators and 2300—classified supervisors and administrators. Percent of total expense is computed by dividing the total administrator salary expense by the total expenditures of the districts as defined above.

#### **Table 4: Total Classified Salaries**

Districts are ranked by expenditures per ADA for total classified salaries of the district—the total of object code 2000. Percent of total expense is computed by dividing the total classified salaries by the total expenditures of the districts as defined above.

#### **Table 5: Classified Non-Management Personnel Salary Expense**

Districts are ranked by expenditures per ADA for classified non-management personnel. Classified non-management salaries are equal to the sum of object codes 2200—support; 2400—clerical, technical, and office staff; and 2900—other classified salaries. Percent of total expense is computed by dividing the classified non-management personnel expense by the total expenditures of the district as defined above.

**Table 6: Total Employee Benefit Expense**

Districts are ranked by expenditures per ADA for the total expense for benefits provided to all district employees—the total for object code 3000. Total benefits are also expressed as a percent of payroll object code 3000 divided by the total of object codes 1000 and 2000. Percent of total expense is computed by dividing the total expenditures for employee benefits by the total expenditures of the district as defined above.

**Table 7: Total Health and Welfare Benefit Expense**

Districts are ranked by expenditures per ADA for health and welfare benefit expense for all employees. Health and welfare benefit expenses of the district are equal to the sum of object codes 3401—health and welfare benefits for certificated positions, 3402—health and welfare benefits for classified positions, 3901—other employee benefits for certificated positions, and 3902—other employee benefits for classified positions. Health and welfare benefit expense is also expressed as a percent of payroll by dividing by the total of object codes 1000 and 2000. Percent of total expense is computed by dividing the total expense for health and welfare benefits by the total expenditures of the district, as defined above.

**Table 8: Other Post-Employment Benefits**

Districts are ranked by expenditures per ADA for other post-employment benefits (OPEB) for all employees. OPEB expenses of the district are equal to the sum of object codes 3701-OPEB, Allocated, certificated positions, 3702-OPEB, Allocated, classified positions, 3751-OPEB, Active Employees, certificated positions and 3752-OPEB, Active Employees, classified positions. OPEB expense is also expressed as a percent of payroll by dividing by the total of object codes 1000 and 2000. Percent of total expense is computed by dividing the total expense for OPEB by the total expenditures of the district, as defined above.

**Table 9: All Personnel Salary and Employee Benefit Expense**

Districts are ranked by the percentage of total expense for certificated and classified employee salaries and all employee benefit expenses. Total expense for personnel is equal to the sum of object codes 1000—certificated salary, 2000—classified salary, and 3000—employee benefits. Percent of total expense is computed by dividing total personnel expense by the total expenditures of the district as defined above.

**Table 10: Books and Supplies Expense**

Districts are ranked by expenditures per ADA for books and supplies expense—the total for object code 4000. Percent of total expense is computed by dividing expense for books, et al, by the total expenditures of the district as defined above.

**Table 11: Services and Other Operating Expense**

Districts are ranked by expenditures per ADA for services and other operating expenses—the total for object code 5000. Percent of total expense is computed by dividing the expense for services, etc. by the total expenditures of the district as defined above.

**Table 12: Insurance Expense**

Districts are ranked by expenditures per ADA for property, liability, and any other insurance. Insurance expense is the total of object code 5400. Percent of total expense is computed by dividing insurance expense by the total expenditures of the district as defined above.

**Table 13: Operations and Housekeeping Services Expense**

Districts are ranked by expenditures per ADA for utility and housekeeping services—the total of object code 5500. The object code includes expenses of the district for water, fuel, lights, power, telephone, waste disposal, and laundry and dry cleaning. Percent of total expense is computed by dividing total expenditures for utility expenses, etc. by the total expenditures of the district as defined above.

**Table 14: Rentals, Leases and Repairs Expense**

Districts are ranked by expenditures per ADA for rental, leases, and repairs services—the total of object code 5600. The object code includes expenses of the district for rentals, leases without the option to purchase, and repairs or maintenance by outside vendors of sites, buildings, and equipment. Percent of total expense is computed by dividing total expenditures for rentals expenses, etc. by the total expenditures of the district as defined above.

**Table 15: Capital Outlay Expense**

Districts are ranked by expense per ADA for capital outlay—the total for object code 6000. Percent of total expense is computed by dividing the expenditures for capital outlay by the total expenditures of the district as defined above.

**Table 16: Land, Buildings, and Books and Media Expense**

Districts are ranked by expense per ADA for land, buildings, and books and media for new school libraries or major expansion of school libraries—the total for object codes 6100, 6200, and 6300. Percent of total expense is computed by dividing the expenditures for these accounts by the total expenditures of the district as defined above.

**Table 17: Other Outgo**

Districts are ranked by expenditures per ADA for “other outgo,” the total for object codes 7100 to 7439. Percent of total expense is computed by dividing the total of the “other outgo” by the total expenditures of the district as defined above.

**Table 18: Total Expenditures of the District**

Districts are ranked by the total expenditures of each district per ADA as defined above. Also reflected are total expenditures, transfers, and other uses per ADA, as defined above.

**Table 19: Total Net Ending Balance**

Districts are ranked by the total net ending balance per ADA. The total net ending balance is computed as the Ending Balance (Line F-2, Column C, SACS) and the unrestricted net ending balance as the Unrestricted Ending Balance (Line F-2, Column A). The percent of total expense is computed by dividing the net ending balance by the total expenditures of the district as defined above.

**Table 20: Measurements of Financial Stability**

Districts are ranked by the difference per ADA of current-year revenue less current-year expense, (Line C, Column C, SACS). This indicator is a good measurement of whether or not a district is over- or under-expending current-year revenues. A negative number indicates that the district had a “deficit,” that is, expended more than its current-year revenue.

The change in ending balance reflects the increase or decrease in the fund balance per ADA (Line E, Column C, SACS). A negative number would reflect a concern, since it would indicate a decrease in the district’s reserves. The unrestricted section of the report reflects the same SACS lines but in unrestricted amounts only.

**Table 21: Special Reserve Other Than Capital Outlay Fund Ending Balance (Non-Capital Projects)**

Districts are ranked by the Special Reserve Fund (Fund 17) ending balance per ADA. The revenue per ADA in this table is the total revenue for the Special Reserve Fund per ADA. The Special Fund Ending Balance, along with the General Fund Ending Balance, is a very important indicator of the overall financial position for school districts.

**Table 22: Unrestricted Net Ending Balance as a Percentage of Total Expenditures, Transfers and Other Uses**

Districts are ranked by the combined unrestricted net ending balances for funds 01 and 17 as a percentage of total expenditures, transfers out and other uses.

**Table 23: Cafeteria Fund: Revenue, Expense and Ending Balances**

Districts are ranked by the district ending balance per ADA. It reflects the data in CalWORKs and in the Cafeteria Fund. The revenue, expense, and ending balance in this table are the total revenue, expense, and ending balance for the Cafeteria Fund per ADA.

**Table 24: Adult Education Fund Revenue, Expense, and Ending Balances**

This report is ranked by the ending balance per ADA. Beginning in 2010-11, adult education is funded on a pro rata share of statewide funding based on how much that district received in 2007-08. The adult education ADA displayed is from that base year.

The adult education ADA is derived from School District Adult Education Funding (2007-08 P-2) DID#480. It reflects the data in the Adult Education Fund. The revenue, expense, and ending balance in this table are the total revenue, expense, and ending balance for the Adult Education Fund per adult education ADA.

<b>Part V: Program Expense</b>
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The CADIE report also includes program expense drawn from SACS. The tables reflect program costs of instructional, district, and school administrative services expense. It also includes tables with an analysis of districts’ expenditures by goal and by function.

**Table 1: District Administrative Services Expense per ADA**

This table reflects district administration costs, including direct support costs for the board and superintendent, other district administrative costs, and centralized data processing (Function Codes 7000) divided by the total ADA of the district.

**Table 2: Instructional Administrative Services Expense per ADA**

This table reflects instructional administration costs, including direct and indirect support costs (Function Codes 2100 to 2150) divided by the total ADA of the district.

**Table 3: School Administrative Services Expense per ADA**

This table reflects school administration costs, including direct and indirect support costs (Function Code 2700), divided by the total ADA of the district.

**Table 4: Special Education Program Expense**

There are two parts to this table, which reflects the SACS data for the special education program, using Goal Codes 5000 to 5999. The first part of the table displays, on a per-ADA basis, the total revenues, expense, and contributions for the special education program. Also, the contribution amount is reflected as a percentage of special education expense and as a percentage of total expense. Part two of the table displays each major object code of expense on a per-ADA basis and as a percentage of total expenditures for the client district, the comparative group, and the statewide average.

**Table 5: Percentage of Total Expenditures by Goal**

There are three parts in this table. The first part contains regular education, K-12 (Goal Codes 1000 to 1999), special education (Goal Codes 5000 to 5999), other general education, K-12 (Goal Codes 2000 to 3999), and supplemental education, K-12 (Goal Codes 4750 to 4999). The second part consists of general education, adult education (Goal Codes 4000 to 4749), general education, Pre-K (Goal Codes 0001 to 0999), ROC/P (Goal Codes 6000 to 6999), and non-agency/other (Goal Codes 7000 to 7999). The third part consists of community services and local goals (Goal Codes 8000 to 9000) and undistributed goals (Goal Code 0000). All columns are shown as a percent of total General Fund expense. The table is sorted by the regular education, K-12 expense percent column.

**Table 6: Percentage of Total Expenditures by Function**

There are two parts in this table. The first part contains instruction (Function Codes 0001 to 1999), instruction-related services (Function Codes 2000 to 2999), pupil services (Function Codes 3000 to 3999), and ancillary services (Function Codes 4000 to 4999). The second part consists of community services/enterprise (Function Codes 5000 to 6999), general administration (Function Codes 7000 to 7999), plant services (Function Codes 8000 to 8999), and other outgo (Function Codes 9000 to 9999). All columns are shown as a percent of total General Fund expense. The table is sorted by the instruction expense percent column.

**Table 7: Classroom Salary and Benefit Expense as Percent of Current Expense**

Districts are ranked by the district expense for classroom salaries and benefits as a percent of the current expense. In accordance with Education Code Section 41372, districts must meet minimum percentage expenditures for classroom personnel as follows: elementary 60%, high school 50%, and unified 55%.

Classroom salary and benefit expense includes the salaries and benefits of classroom teachers and classified classroom aides and is defined as a percent of current expense as required by Education Code Section 41372. Also expressed is the percent of current expense dedicated only to classroom teachers and health and welfare benefit expense for both teacher and aide.

**Table 8: Unexpended Categorical Program Balances**

This table shows the unexpended categorical program balances and deferred revenues of the district by resource code.

## Part VI: Comparative Staffing

Part VI reflects five-year historical staffing allocations for the client district as compared to a pre-selected group of districts. The following tables compare staffing data for the ratio of student enrollment to various classifications of certificated personnel, to groupings of classified personnel, and to types of administrators. Additionally, there are tables that compare the average years of district service and average age for different categories of personnel. Finally, the pages compare class size levels for the client as compared to the average of the school districts used in this comparison report.

Throughout this report, student enrollment characteristics are used as a staffing ratio divisor. Student enrollment is an unduplicated count of enrollment—not attendance, but enrollment—on information day, October 2022.

The CDE revised the source table formats in 2012 and 2013. Staffing data for years 2018-19 through 2022-23 was revised with this edition to include only data from the schools within the district as well as any charter schools where the charter school's revenues and expenditures are included in the district's General Fund. Given these revisions to the staffing tables and data, inconsistencies may be present when comparing against prior editions of the CADIE.

Due to state data issues, 2019-20, 2020-21, 2021-22, and 2022-23 certificated staffing and class size data is not currently available.

### Definitions of Teacher, Administrator, and Pupil Services Employees

Throughout this report, employees are classified by different titles, i.e., teacher, pupil services, and administrator, as defined by the CBEDS and CALPADS reports. The following are definitions used in these reports and are drawn from the CBEDS Administrator Guide and CALPADS resources.

- **Teachers.** Teachers are defined as those personnel who responded on the Professional Assignment Information Form (PAIF) that they held positions in any of the assignment code classifications identified as teaching assignments (codes 1001-5999).
- **Pupil Services.** Pupil services personnel are those persons who indicated on the PAIF that they held positions at either the district or the school level in assignment codes 0200-0209 or 0400-0409.
- **Special Education Employee.** Special education employees are those who indicated on the PAIF that they held positions in special education at either the district or the school level. Thus, they held positions in any classification indicated as assignment codes 0208 and 0211-0228, exclusive of program specialist (0224). The program specialist is considered an administrator for purposes of this report and is not included as a special education teacher.
- **Certificated Employee Non-Administrator.** Certificated employee non-administrators are any personnel who indicated they were holding any teaching assignment, pupil service assignment, or special education assignment positions.
- **All Certificated.** All certificated personnel are those persons holding any position from the assignment code list as indicated in the appendix except 0501, non-certificated superintendent (including deputy associate or assistant superintendent).

## Definitions of Classified Employee, Paraprofessional Employee, Clerical Employee and Other Classified Employee

Each of these classifications is drawn from the district and school information form for the appropriate classified staff indicator. District and site personnel are required to identify the total number of full-time and part-time paraprofessional, office/clerical, and other classified staff. Part-time personnel are translated to full-time equivalent at a rate of 40% for all part-time classified staff head counts. Adults with student contact include all teachers, pupil services, and special education employees and paraprofessional employees.

- **School Level Administrator.** School level administrators are those personnel who held positions at the school level in any of the administrative assignments, whether general administration or program administration (0300-0370 and 6003).
- **District Level Administrator.** District level administrators are those personnel who held district level positions of either general administration or program/subject area administration (0100-0171 plus 0501 and 0199).

Following is a listing of page titles and a description of the 2022 CBEDS and CALPADS data used for computing the printout.

### Table 1: Average Class Size

This reflects the average class size of various groups of grade levels for the district and the comparative districts. The groups include grade K-3, grades 4-6, grades 7-8, and grades 9-12. The district average is obtained by dividing student enrollment by the number of classes in that district. A smaller number would indicate a smaller student enrollment each class.

### Table 2: Student Enrollment per Teacher

The five-year historical number of students per teacher is indicated. A smaller number would indicate a richer staffing ratio or a fewer number of students per teacher. The ratio of teachers to students should not be confused with class size. Student-teacher ratios are considerably smaller than class size, since teachers do not teach all periods in a departmentalized program (teachers teach five periods, but students attend six). This and subsequent charts rank districts by the latest year staffing ratios.

### Table 3: Student Enrollment per Pupil Services Employee and Special Education Employee

This chart reflects, for five years, the student enrollment divided by the total number of certificated employees in the classifications of pupil services and special education. A smaller number reflects a richer staffing ratio. Pupil services personnel are those persons who indicated on the PAIF that they held positions at either the district or the school level in assignment codes 0200-0209 or 0400-0409. Special education employees are those who indicated on the PAIF that they held positions in special education at either the district or the school level. Thus, they held positions in any classification indicated as assignment codes 0208 and 0211-0228, exclusive of program specialist (0224). The program specialist is considered an administrator for purposes of this report and is not included as a special education teacher.

### Table 4: Student Enrollment per Non-Administrative Certificated Employee

Student enrollment, for five years, per non-administrative certificated employee is indicated. Non-administrative employees include those who hold positions in teaching, pupil services, or special education.



**Table 5: Student Enrollment per All Certificated Employees**

This chart shows, for five years, student enrollment divided by the total number of certificated employees, including teachers, pupil services staff, and certificated administrators.

**Table 6: Student Enrollment per Paraprofessional Employee**

Historical student enrollment per paraprofessional employee is shown for the five-year period, 2018-2022. Paraprofessionals include all aides providing direct student services, such as instructional, pupil services, or library aides.

**Table 7: Student Enrollment per Clerical Employee**

The five-year ratio of student enrollment per clerical employee is indicated in this table.

**Table 8: Student Enrollment per Other Classified Employee**

This table shows the student enrollment per other classified employee, including positions such as custodian, bus driver, and maintenance worker.

**Table 9: Student Enrollment per All Classified Employees**

This table reflects the student enrollment per classified employee, regardless of title, for the five-year period.

**Table 10: Student Enrollment per Adults with Student Contact**

The five-year ratio of student enrollment per adult with student contact is indicated in this table. Adults with student contact include all teachers, pupil services, and special education employees and paraprofessional employees.

**Table 11: Student Enrollment per School Level Administrator**

School level administrators are those personnel who held positions at the school level in any of the administrative assignments, whether general administration or program administration (0300-0370 and 6003).

**Table 12: Student Enrollment per District Level Administrator**

District level administrators are those personnel who held district level positions of either general administration or program/subject area administration (0100-0171 plus 0501 and 0199).

**Table 13: Average Years of District Service for Certificated Non-Administrators, Certificated Administrators, and All Certificated Employees**

This table shows the number of average years of district service of teachers, certificated non-administrators, certificated administrators, and all certificated employees.

**Table 14: Average Age of Certificated Personnel**

This table shows the average age of teachers, certificated non-administrators, certificated administrators, and all certificated employees.

## **Table 15 and 16: Class Size Data for K-6 Grade Levels or 7-12 Departmentalized Programs**

These tables show the four-year historical analysis of elementary (K-6) class-size data, which is drawn from Staff Assignment and Course Enrollment data tables available from the CDE and is collated in accordance with the teaching assignment coding indicated by the professional staff. Professional personnel at each school site are requested by CALPADS to indicate the course title of their teaching assignment. Due to the new data structure, multi-grade classes as well as multi-subject classes are excluded from the calculations.

## **Table 17, 18, and 19: Comparative Analysis of K-6 Grade Level or 7-12 Departmentalized Programs**

These tables show the grades K-12 class-size data in 2022 as compared with the selected comparative districts and the differences.

### **Part VII: Composite Comparisons**

Part VII reflects per ADA revenue and expense and a percentage comparison for all object codes of SACS in the General Fund. The district amounts are compared to an average of the comparative districts; that is, the total revenue or expense of all the comparative districts divided by the total of all of the districts' ADA.

#### **Revenue and Expenditure Summary**

Pages VII-2 through VII-3

#### **Revenue Summary**

The revenue summary reflected on page VII-2 and VII-3 gives the total level for each of the primary income sources and prior-year adjustments.

This page can be used as a revenue synopsis page for the client district and the comparative districts.

Column amounts were determined as indicated below.

#### **Total Revenue (Columns 1 and 4)**

The "total amount" reflects the revenues received for both the client district and the total of the comparative districts. Client districts can compare their hard copy Unaudited Actuals report with the total revenue amounts reflected in this table.

#### **Amount per ADA (Columns 2 and 5)**

The amount per ADA in columns 2 and 5 is the total revenue divided by the ADA of the involved districts. The result is revenue per ADA expressed in dollars and cents.

#### **Percent of Total Revenue (Columns 3 and 6)**

Columns 3 and 6 reflect the percentage of total revenue of each of the object codes for the client districts and the comparative districts. Percent of total revenue is derived by dividing the amounts for each of the object codes by the total revenue excluding other financing sources.

#### **Differences (Columns 7 and 8)**

The dollar difference per ADA in column 7 is the difference in revenues per ADA between the client district and revenues per ADA of the comparative districts. A positive number indicates that the client district has a higher level of income than the comparative districts. A negative number (a minus sign "-") indicates that the client district has less income than the average of the comparative districts.

The percent difference per ADA, as reflected in column 8, is the percentage difference between the amounts per ADA in column 7, divided by the revenue per ADA of the client district reflected in column 2. If the indicator reflects "N/A" (not applicable), the client district has reflected zero revenue per ADA, and, consequently, a percentage difference computation would not be appropriate. If the percentage difference per ADA is "100," the client district has reflected an amount of revenue per ADA, but the comparative district has reflected no revenue in that data element, and thus the result of the difference divided by the client district's amount is 100%.

### **Revenue Detail**

(Pages VII-5 to VII-12)

Revenue per object code is reflected for each object code of the Unaudited Actuals report. The column headings for each of these pages are indicated above. All materials of the revenue detail are displayed in the same manner as the applicable SACS.

### **Expenditure Detail**

(Pages VII-14 to VII-19)

The total expense page reflects the total expenditures for the district in accounts 1000 through 7000. The headings of each column are as reflected above and the object codes are arrayed in the same manner as described above.

### **Expenditure Summary**

The summary page reflects the total expense for each of the major accounts and the total expenditures for all accounts.

The expenditures data is arrayed in the same manner as the revenue elements, and the title and method for computation for each of the columns is the same as that in the revenue section.

**Total Expense** in columns 1 and 4 reflects the total expense indicated on the Unaudited Actuals report for the client district and the total of the comparative districts.

**Expense per ADA** in columns 2 and 5 is the amount indicated for each of the object code totals divided by the ADA.

**Percent of Total Expense** in columns 3 and 6 is the expense of the object code divided by the total expenditures excluding other uses.

**Differences** in dollars per ADA in column 7 is the difference between expense per ADA for the client district and for the comparative group. A negative number (a minus sign "-") indicates that the client district spends less for that object code per ADA than the average of the comparative group.

The percent difference per ADA, as reflected in column 8, is the percentage difference between the amounts per ADA in column 7, divided by the expense per ADA of the client district reflected in column 2. If the indicator reflects "N/A" (not applicable), the client district has reflected zero expense per ADA, and, consequently, a percentage difference computation would not be appropriate. If the percentage difference per ADA is "100," the client district has reflected an amount of expense per ADA, but the

comparative district has reflected no expense in that data element. Consequently, the result of the difference divided by the client district's amount is 100%.

### **Classroom Salary and Benefit Computation**

(Pages VII-20)

This section reflects a per-ADA expense and percentage comparison for selected object codes of the Current Expense Formula/Minimum Classroom Compensation. The district amounts are compared to an average of the comparative districts—that is, the total expense of all the comparative districts divided by the total of all district's ADA.

School districts are required to reflect classroom personnel expense as a percent of current expense. In accordance with Education Code Section 41372, districts must meet minimum percentage expenditures for classroom personnel of 60% for elementary districts, 50% for high school districts, and 55% for unified districts.

Classroom salary and benefit expenses for the client and the average of comparative districts are reflected. The specific data element designations and the extensive footnote reflect the components and the calculation methods.

<b>Part VIII: Historical Comparisons</b> <b>2020-21 to 2022-23</b>
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Part VIII of the CADIE report reflects the client district's revenues and expenditures per ADA and as a percentage basis for each of the years 2020-21 to 2022-23. Dollar differences per ADA between the base year, 2020-21, and the most recent year, 2022-23, are reflected, as is the percentage growth or decline. This material can be of special assistance in determining how a district's dollars have been expended during the past three years.

### **Revenue and Expenditure Summary**

Page VIII-2 to VIII-3

The revenue and expenditures summary reflected on page 2 gives the total level of revenue and expense for each of the primary revenue and expenditures sources.

### **Revenue Summary**

Page VIII-5

Column amounts were determined as indicated below.

#### **Revenue per ADA (Columns 1, 2, and 3)**

The revenue per ADA amounts in Columns 1, 2, and 3 are the total revenue divided by the applicable year's ADA. The result is revenue per ADA expressed in dollars and cents for each of the three years.

#### **Percent of Total Revenue (Columns 4, 5, and 6)**

Columns 4, 5, and 6 reflect the percentage of total revenue of each of the object codes for each of the three years. Percent of total revenue is derived by dividing the amounts for each of the object codes by the total revenue, excluding transfers and other sources.

#### **Differences (Columns 7 and 8)**

The dollar difference per ADA in Column 7 is the difference in revenues per ADA between 2020-21 and 2022-23. A positive number indicates that the district had a higher level of income in 2022-23 than in 2020-21. A negative number (a minus sign "-") indicates that the district had less income in 2022-23 than in 2020-21.

The percent difference per ADA, as reflected in Column 8, is the dollar difference between the amounts per ADA in Column 7, divided by the 2020-21 revenue per ADA reflected in Column 1. If the indicator reflects "0.00" in Column 8, the district has reflected zero change in revenue per ADA between 2020-21 and 2022-23 or the district has zero revenue per ADA in 2020-21, and, consequently, a percentage difference computation would not be appropriate. If the percentage difference per ADA in Column 8 is "-100%," the district has reflected an amount of revenue per ADA in 2020-21, but no revenue in 2022-23, and thus the result of the difference divided by the amount for 2020-21 is -100%.

#### **Revenue Detail**

Page VIII-6 to VIII-13

Revenue per object code is reflected for each object code of SACS in the General Fund. The column headings for these pages are indicated above.

#### **Expenditure Detail**

Page VIII-15 to VIII-22

The expenditure data is arrayed in the same manner as the revenue elements and the title and method for computation for each of the columns is the same as that in the revenue section.

**Expense per ADA** in columns 1, 2, and 3 is the amount indicated for each of the object codes divided by the appropriate year ADA.

**Percent of Total Expense** in Columns 4, 5, and 6 is the expense of the object code divided by the total of expenditures excluding other uses.

**The Difference in Dollars per ADA in Column 7** is the difference in expense per ADA between 2020-21 and 2022-23. A positive number indicates that the district had a higher level of expense in 2022-23 than in 2020-21. The percent differences per ADA, as reflected in Column 8, is the dollar difference between the amounts per ADA in Column 7, divided by the expense per ADA for 2020-21 reflected in Column 1. If the indicator reflects "0.00" in Column 8, the district has reflected zero change in expense per ADA between 2020-21 and 2022-23 or the district has zero expense per ADA in 2020-21, and consequently, a percentage difference computation would be nonsensical. If the percentage difference per ADA in Column 8 is "-100%," the district has reflected an amount of expense per ADA in 2020-21, but no expense in 2022-23, and thus the result of the difference divided by 2020-21 is -100%.

#### **Analyses of Fund Balance and Classroom Salary and Benefit Computation**

Page VIII-23 and VIII-24

The final pages of the report reflect the net beginning and ending balance of the district for each of the applicable years, and the teacher salary computation. Again, each of the balances is expressed per ADA and as a percent of the total expense of the district.

SSC recognizes that the above data base is very comprehensive and the district may desire to have additional information relative to the method of data collection for the analytical methodology used by SSC. If there are questions regarding the information, we will be pleased to respond. Please contact Kathleen Spencer at 916-446-7517.