



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

2023-2024  
ADOPTED BUDGET

June 13, 2023

[illegible]



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# SCHOOL DISTRICT CERTIFICATION

2023 - 2024  
Adopted Budget

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 41870 McAlby Court, Murrieta, CA 92562

Date: June 5, 2023

Adoption Date: June 13, 2023

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: 41870 McAlby Court,  
Murrieta, CA 92562

Date: June 8, 2023

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: James L. Whittington

Title: Chief Financial Officer

Telephone: (951) 696-1600

E-mail: jwhittington@murrieta.k12.ca.us

Criteria and Standards Review Summary

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

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



Budget, July 1  
FINANCIAL REPORTS  
2023-24 Budget  
School District Certification

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Form CB  
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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 05/13/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$

Less: Amount of total liabilities reserved in budget:

\$

Estimated accrued but unfunded liabilities:

\$

0.00

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

Protected Insurance Program for Schools and Community Colleges Authority

Riverside Schools' Risk Management Authority

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2023

For additional information on this certification, please contact:

Name: Roy Monge

Title: Director, Risk Management

Telephone: (951) 696-1600

E-mail: RMonge@murrieta.k12.ca.us



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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GENERAL  
FUND

2023 - 2024  
Adopted Budget

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Overview

The 2023-2024 Adopted Budget was prepared utilizing the following sources:

- ✚ Governor's 2023-2024 May Revision
- ✚ School Services of California Governor's May 2023 Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator
- ✚ Riverside County Office of Education Budget Guidance Letter
- ✚ Negotiated agreements with labor partners

Throughout the 2023-2024 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including, but not limited to:

- ✚ Final State Enacted Budget
  - June 2023
  - At print time of this document, the State budget was not yet signed by the Governor
- ✚ Student Enrollment
  - August 2023 – First Day of School
  - October 2023 – CBEDS
  - December 2023 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
  - P1 December 2023
  - P2 April 2024
  - Annual June 2024
- ✚ 2023-2024 Beginning Fund Balance
  - The 2023-2024 projected beginning fund balance is based on estimated actuals for the 2022-2023 fiscal year. The final beginning fund balance will be known as the 2022-2023 fiscal year books are closed and presented in the September 2023 Unaudited Actuals Report

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligations, for the budget year, 2024-2025 fiscal year, and 2025-2026 fiscal year.



# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Enrollment, Average Daily Attendance & Local Control Funding Formula

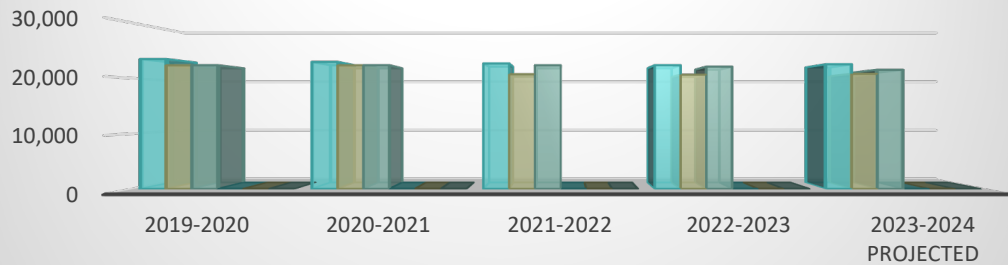
Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Budget Guidance Letter and School Services of California's May 2023 Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants per ADA – TK/K-3, 4-6, 7-8, 9-12
- ✚ TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ TK Ratio Add-On
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
  - District Unduplicated Pupil Count three year rolling average 45.13%
- ✚ Cost of Living Adjustment (COLA)
  - 8.22% Cost of Living Adjustment
- ✚ CBEDS Enrollment 22,522
- ✚ Projected P2 ADA 20,794
- ✚ LCFF Funded ADA 21,524 based on prior 3-year average ADA
  - Includes 6 ADA from County Programs

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Enrollment, Average Daily Attendance & Local Control Funding Formula – continued

**Historical Enrollment and P2 Average Daily Attendance**



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Projected
CBEDS Enrollment-District Only	23,470	22,950	22,669	22,355	22,522
P2 ADA-District Only	22,340	22,340	20,723	20,641	20,794
LCFF Funded ADA	22,348	22,348	22,339	22,088	21,524
ADA/Enrollment %	95.19%	97.34%	91.42%	92.33%	92.33%
Enrollment Change %	94.00%	-2.22%	-1.22%	-1.39%	0.75%
ADA Change %	1.03%	0.00%	-7.24%	-0.40%	0.74%

## LCFF (Local Control Funding Formula)

LCFF FACTORS	TK-3	4-6	7-8	9-12	TOTAL
Base Grant	\$9,919	\$10,069	\$10,367	\$12,015	
Grade Span Adjustment	\$1,032			\$312	
Supplemental Funding	\$988	\$909	\$936	\$1,113	
Funded ADA	5,619	4,654	3,371	7,880	21,524
LCFF Grade Level Funding	\$67,086,982	\$51,096,191	\$38,097,419	\$105,904,861	\$262,185,453
Transportation Funding					\$95,947
TK Ratio Add-On					\$1,519,588
<b>2023-2024 PROJECTED LCFF FUNDING</b>					<b>\$263,800,988</b>

LCFF funding totaling \$263,800,988 is comprised of the following sources:

- State Aid \$144,469,903 = 55%
- Property Taxes \$65,864,905 = 25%
- Education Protection Account \$53,466,180 = 20%

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Revenues

2023-2024 Adopted Budget federal revenues include projected awards, one-time carryover funds, and one-time grants for COVID relief funding:

Re-source	Description	Allocation
0000	Other Federal	\$ 18,000
0310	Medi-Cal Administrative Activities	\$ 600,000
3010	ESEA: Title I	\$ 2,738,015
3213	Elementary & Secondary School Emergency Relief III Fund	\$ 8,972,152
3214	Elementary & Secondary School Emergency Relief III Fund Learning Loss	\$ 2,430,869
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 5,491,096
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 15,024
3315	Special Ed: IDEA Preschool Grants	\$ 94,547
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 1,371
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 153,412
4035	ESEA: Title II Improving Teacher Quality	\$ 481,401
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 161,481
4201	ESEA: Title III Immigrant Student Program	\$ 25,077
4203	ESEA: Title III Limited English Proficient	\$ 175,746
5634	American Rescue Plan-Homeless Children & Youth II	\$ 63,000
	<b>TOTAL FEDERAL REVENUES</b>	<b>\$21,611,191</b>

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Revenues – continued

2023-2024 Adopted Budget state revenues include the following programs:

- ✚ Mandate Block Grant funds are based on 2022-2023 ADA and an 8.22% COLA: K-8 ADA \$37.81, 9-12 ADA \$72.84.
- ✚ Lottery funds are based on projected 2023-2024 Annual ADA: Unrestricted Lottery \$170 per ADA and Lottery Prop 20 \$67 per ADA.
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on prior year 2022-2023 totals.

Resource	Description	Allocation
0000	Mandated Block Grant	\$ 1,043,008
0000	State Testing Revenues	\$ 20,000
0704	Home-to-School Transportation	\$ 1,853,863
0705	Special Education Transportation	\$ 1,953,562
1100	Lottery	\$ 3,686,657
6053	Universal PreK Planning	\$ 149,915
6300	Lottery Prop 20	\$ 1,452,977
6387	Career Technical Education Incentive Grant	\$ 1,416,867
6520	Special Education Workability	\$ 57,945
6546	Special Education Mental Health	\$ 1,599,700
6547	Special Education Early Intervention Preschool Grant	\$ 1,555,394
7690	STRS on Behalf Pension Contribution	\$12,700,583
7810	Prop 28 – Arts and Music Education Funding	\$ 692,740
	<b>TOTAL STATE REVENUES</b>	<b>\$28,183,211</b>

2023-2024 Adopted Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district wide projected P2 ADA and are based on 2023-2024 projected revenue information from SELPA.

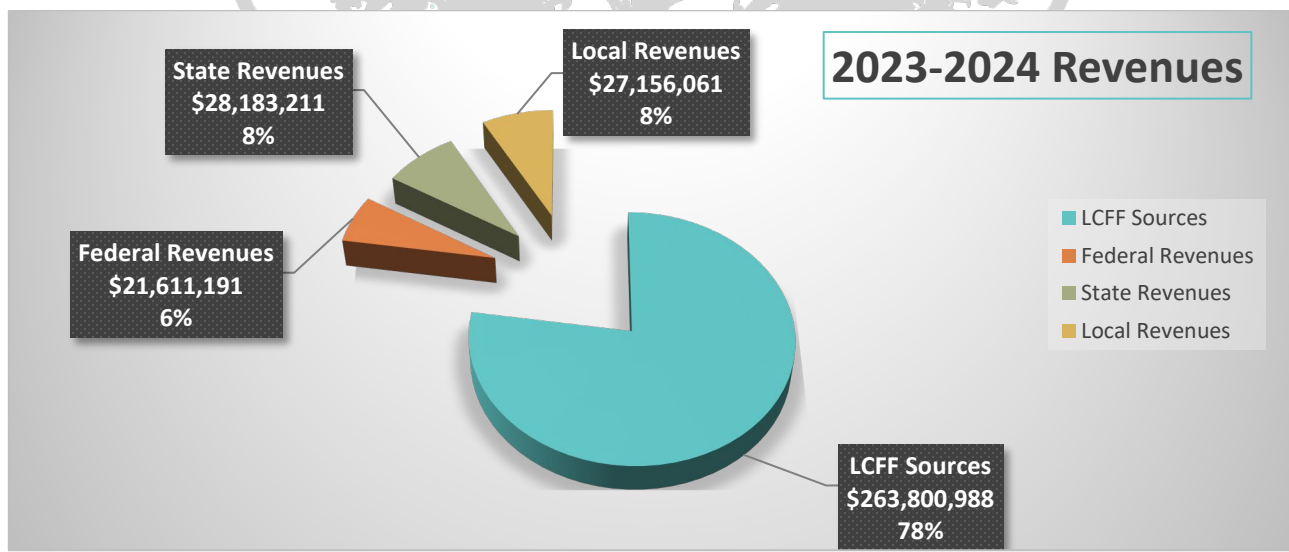


# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Revenues – continued

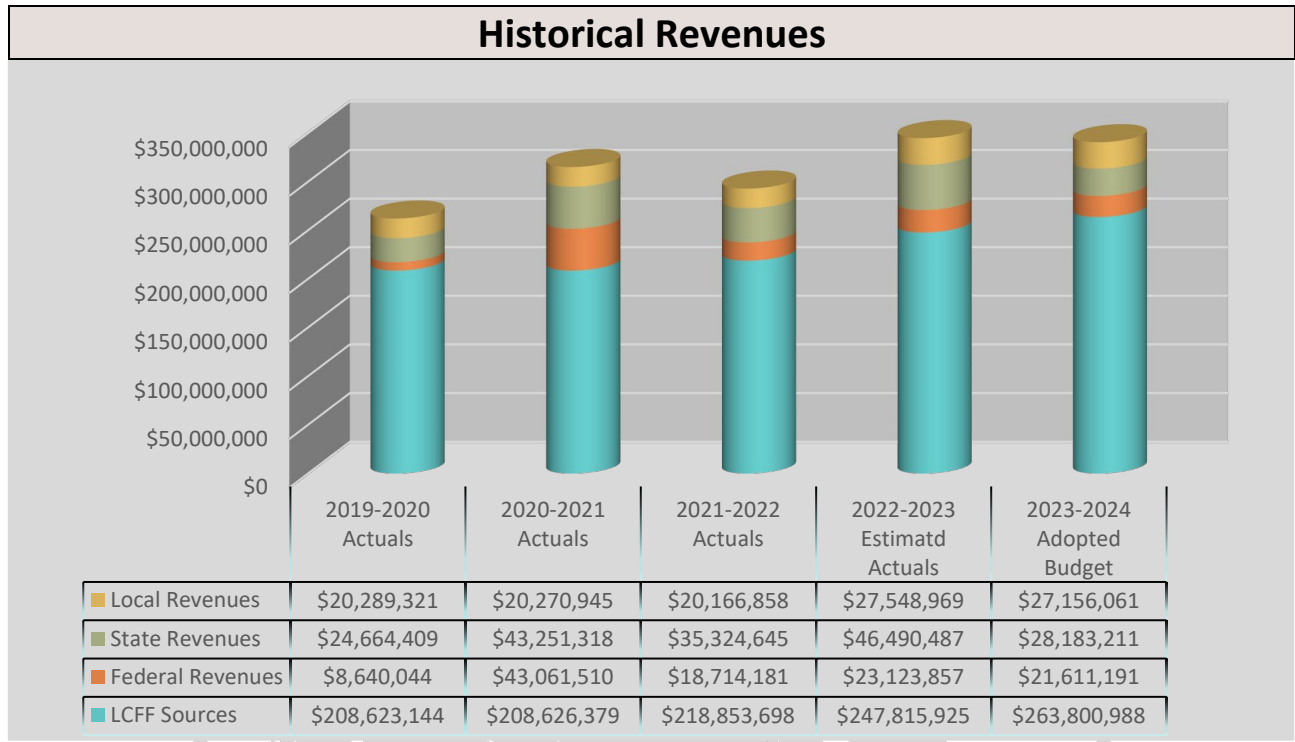
Resource	Description	Allocation
0000	Leases & Rentals	\$ 375,000
0000	Interest	\$ 1,250,000
0000	Other Income	\$ 771,000
0200/0201	Safety Credits Reimbursements	\$ 1,619,233
0600	Donation Revenue	\$ 600,000
0605	Safety Awards	\$ 19,000
0615	Unified Sports / Special Olympics	\$ 25,000
0620	Non-Resident Student Fees	\$ 44,020
0704	Transportation Services	\$ 250,000
0991	Bill to Outside Agencies	\$ 1,040,092
6500	Special Education SELPA Transfer from COE	\$ 18,222,513
6500	SELPA OCI-OOHC	\$ 1,269,999
6531	Low Incidence Special Education	\$ 362,278
9986	Redevelopment Revenues	\$ 1,307,926
<b>TOTAL LOCAL REVENUES</b>		<b>\$ 27,156,061</b>

2023-2024 Adopted Budget revenues are projected at \$340,751,451.



# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Revenues - continued



## Expenditures

### Salaries and Benefits

- ✚ 2023-2024 Adopted Budget includes the following FTEs:
  - Certificated Bargaining Unit 1,121.20
  - Classified Bargaining Unit 925.53
  - Management/Support 192.30
- ✚ Certificated staffing ratios to develop initial 2023-2024 general education staffing requirements by grade level:
  - TK – 24:1
  - K-3 – 27:1
  - 4-5 – 32:1
  - 6-8 – 31:1
  - 9-12 – 31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Expenditures – continued

- ✚ Classified staffing ratios – these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements. Ratio hours shown on a per day basis.

	Elementary Schools	Middle Schools	High Schools
Base Hours	36	80	160
Ratio Hours	35:1	35:1 for student counts above 1,000	150:1
Supplemental	15:1 for student count above 900	15:1 for student count above 1,400	14:1 for student count above 2,500

- ✚ Statutory Benefits and Health and Welfare
  - STRS (State Teachers' Retirement System)
    - Adopted Budget includes STRS rate equal to 19.10%.
  - PERS (Public Employees' Retirement System)
    - Adopted Budget includes a PERS rate increase of 1.31% from 25.37% to 26.68% equal to approximately \$0.7 million.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 35.88%
  - Health and Welfare cap \$10,850 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability and corresponding state contributions. 2023-2024 Adopted Budget includes revenues and expenditures in the restricted General Fund of \$12,700,583.
- ✚ Step and Column
  - All certificated employees \$2,584,237 plus statutory benefits of \$571,116 for a total of \$3,155,353.
  - All classified employees \$443,857 plus statutory benefits of \$159,256 for a total of \$603,113.
- ✚ Retiree Benefits are projected at \$1,010,734.
- ✚ Annual payments for the 2018-2019 Supplemental Early Retirement Incentive Program: fifth annual payment of \$2,025,040.
- ✚ The budget also includes approximately \$10.5M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation and AB1522 paid sick leave for substitutes.
- ✚ Salary and benefit projections of \$301,268,504 are equal to 85.34% of total expenditures.

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Expenditures – continued

### Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2023 CALPADS student enrollment numbers.

Description	Greater of		Add-on Funding
	Baseline Funding	Per Student Allocation	
Elementary	\$58,000	\$80	80% of 2022-23 Site LCAP Allocation
Middle Schools	\$85,500	\$90	
High Schools	\$225,000	\$90	
Alternative Education	\$25,000	n/a	
Learn @ Home	\$20,000	n/a	

2023-2024 Site Allocations			
<u>Site</u>	<u>Discretionary</u>	<u>Site</u>	<u>Discretionary</u>
Alta Murrieta Elementary	\$138,885	Tovashal Elementary	\$107,421
Antelope Hills Elementary	\$102,466	Shivela Middle	\$154,402
Avaxat Elementary	\$124,398	Thompson Middle	\$182,698
Buchanan Elementary	\$142,662	Warm Springs Middle	\$112,217
Cole Canyon Elementary	\$136,125	McElhinney Middle	\$156,258
E. Hale Curran Elementary	\$119,214	Murrieta Valley High	\$260,218
Lisa J. Mails Elementary	\$121,371	Murrieta Mesa High	\$270,319
Monte Vista Elementary	\$123,427	Vista Murrieta High	\$366,460
Murrieta Elementary	\$144,637	Murrieta Canyon Academy	\$ 30,299
Rail Ranch Elementary	\$116,594	Learn @ Home	\$ 46,197
		<b>Total</b>	<b>\$2,956,268</b>

2023-2024 Department Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 60,000	Infrastructure	\$ 30,000
Communications	\$ 30,000	Maintenance	\$ 46,000
Educational Services	\$ 40,500	Operations & Grounds	\$ 49,000
Facilities/Planning/Const/SIS	\$ 19,000	Special Education	\$ 112,000
Fiscal Services	\$ 36,000	Student Support	\$ 34,175
Human Resources/Risk Mgmt	\$ 41,000	Technology	\$ 40,000
		<b>Total</b>	<b>\$ 537,675</b>



# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Expenditures – continued

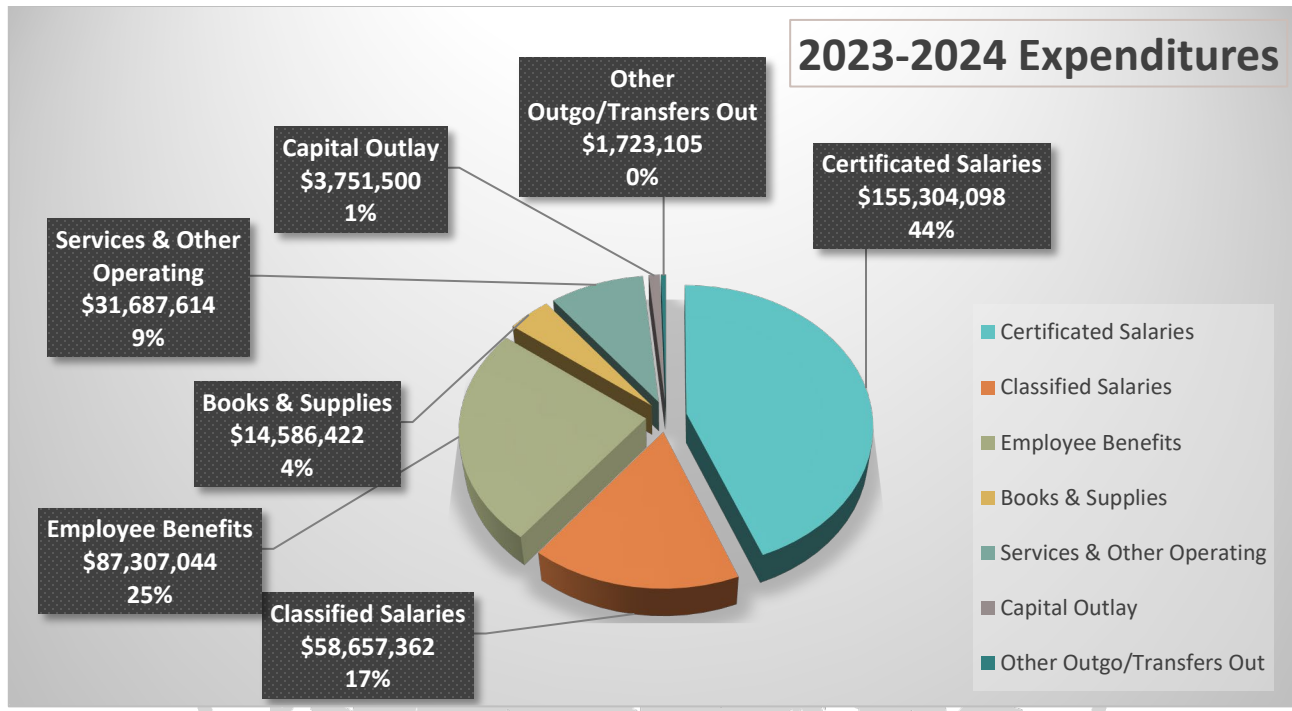
### Other Expenditures

- ✚ Lottery expenditures totaling \$5,798,806 include the following:
  - Certificated Teacher Salaries and Benefits \$3,686,657.
  - Textbooks, Library Support and Software Programs \$2,112,149.
- ✚ Site Programs: Athletics, Band, Choir and Drama \$498,215.
- ✚ Expanded Learning Opportunities Grants (ELOG) one-time funds to be used for ongoing paraprofessional salaries and benefits totaling \$1,044,232 in the current fiscal year.
- ✚ ESSER III one-time funds to be used for ongoing expenditures totaling \$11,403,021 in the current fiscal year. These expenditures include, but are not limited to:
  - Educational Technology
  - Elementary Counselors
  - Elementary Contract Language Class Size Compensation
  - Elementary Resident Substitute Teachers
  - Elementary Class Size Ratios
  - High School Unified Leadership
  - Physical Education Teachers
  - Middle School Inclusion Sections
  - Middle School Peer Mentoring
  - Middle School Social Emotional Supports
  - Mental Health Services and Supports
  - Nurses
  - Professional Learning Team Stipends
  - Social Workers
  - Summer School
- ✚ Arts, Music and Instructional Materials Block Grant expenditures budgeted at \$4.0M.
- ✚ Staffing to implement Elementary VAPA programs \$692,740
- ✚ Textbook adoption budgeted at \$3,000,710.
- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$8,142,100.
- ✚ Districtwide supplies, software, and other operational services are included at \$16,585,658
- ✚ Long term debt and other outgo expenditures have been budgeted at \$361,201.
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$1,570,770.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2023-2024 is 5.34% and will provide an estimated \$2,857,861 to the unrestricted general fund from restricted resources and other district funds.

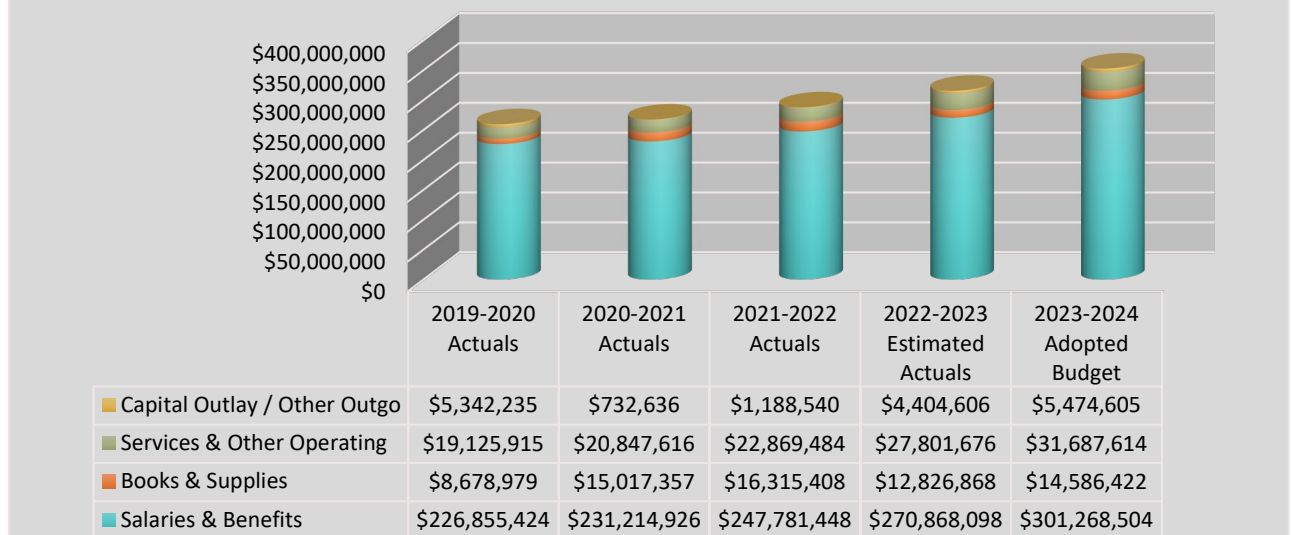
# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Expenditures – continued

2023-2024 Adopted Budget expenditures are projected at \$353,017,145.



## Historical Expenditures



# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Other Financing Sources and Uses

The 2023-2024 Adopted Budget includes transfers out from General Fund to the Special Reserve Fund for Capital Outlay Projects in the amount of \$2,400,000 to support aging classrooms including furniture, and ongoing equipment and technology infrastructure.

## Contributions to Programs

- ✚ Ongoing and Major Maintenance-Restricted Maintenance Account (OMMA)
  - The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled OMMA. The 2023-2024 OMMA contribution is \$10,590,514 equal to 3% of total General Fund expenditures. STRS On-Behalf Pension Contribution and certain federal onetime COVID relief funds are excluded from the General Fund expenditure total, prior to calculating the 3% contribution.
- ✚ Special Education
  - Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$45,070,243.
- ✚ Transportation
  - Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The District's state funding offsets a portion of these costs resulting in a contribution to transportation projected at \$4,092,897.

## Local Control Accountability Plan

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Plans must include annual goals and actions that will be implemented to meet eight State priorities. MVUSD's LCAP goals are as follows:

- ✚ Goal 1 Student Learning and Achievement:
  - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.

# Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

## Local Control Accountability Plan – continued

- ✚ Goal 2 Prevention/Intervention/Acceleration:
  - Provide high quality prevention/intervention/acceleration actions and services to eliminate barriers to student access to required and desired areas of study.
- ✚ Goal 3 Professional Development:
  - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.
- ✚ Goal 4 Engagement, Culture and Climate:
  - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2023-2024 is equal to 9.03%. Murrieta Valley Unified School District is projected to receive \$21,705,703 in Supplemental and Concentration Grant Funding. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

Goal 1	Goal 2	Goal 3	Goal 4	Total
\$ 12,374,243	\$ 6,984,475	\$ 899,046	\$ 3,570,416	\$ 23,828,180

2023-2024 Adopted Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.



## Murrieta Valley Unified School District - General Fund 2023-2024 Adopted Budget Assumptions

### Projected Ending Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2023-2024 projected ending balance.

2022-2023 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$30,578,733	\$30,578,733
Committed	\$32,000,000	\$ 0	\$32,000,000
Assigned	\$ 3,029,260	\$ 0	\$ 3,029,260
Unassigned Reserve for Economic Uncertainties 3%	\$10,590,514	\$ 0	\$10,590,514
Unassigned/Unappropriated	\$18,545,911	\$ 0	\$18,545,911
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$64,180,685</b>	<b>\$30,578,733</b>	<b>\$94,759,418</b>

The 2023-2024 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two subsequent fiscal years.

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	247,815,925.00	0.00	247,815,925.00	263,800,988.00	0.00	263,800,988.00	6.5%
2) Federal Revenue		8100-8299	857,861.00	22,265,996.00	23,123,857.00	618,000.00	20,993,191.00	21,611,191.00	-6.5%
3) Other State Revenue		8300-8599	7,220,945.00	39,269,542.00	46,490,487.00	8,557,090.00	19,626,121.00	28,183,211.00	-39.4%
4) Other Local Revenue		8600-8799	6,467,470.00	21,081,499.00	27,548,969.00	5,993,345.00	21,162,716.00	27,156,061.00	-1.4%
5) TOTAL, REVENUES			262,362,201.00	82,617,037.00	344,979,238.00	278,969,423.00	61,782,028.00	340,751,451.00	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,719,862.00	37,482,759.00	141,202,621.00	113,117,758.00	42,186,340.00	155,304,098.00	10.0%
2) Classified Salaries		2000-2999	31,241,778.00	19,845,668.00	51,087,446.00	35,415,479.00	23,241,883.00	58,657,362.00	14.8%
3) Employee Benefits		3000-3999	46,287,921.00	32,290,110.00	78,578,031.00	51,512,539.00	35,794,505.00	87,307,044.00	11.1%
4) Books and Supplies		4000-4999	8,179,452.00	4,647,416.00	12,826,868.00	7,616,376.00	6,970,046.00	14,586,422.00	13.7%
5) Services and Other Operating Expenditures		5000-5999	19,390,075.00	8,411,601.00	27,801,676.00	22,109,033.00	9,578,581.00	31,687,614.00	14.0%
6) Capital Outlay		6000-6999	358,595.00	327,117.00	685,712.00	796,500.00	2,955,000.00	3,751,500.00	447.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	403,603.00	36,000.00	439,603.00	406,201.00	100,000.00	506,201.00	15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,040,559.00)	1,219,850.00	(820,709.00)	(2,857,861.00)	1,674,765.00	(1,183,096.00)	44.2%
9) TOTAL, EXPENDITURES			207,540,727.00	104,260,521.00	311,801,248.00	228,116,025.00	122,501,120.00	350,617,145.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,821,474.00	(21,643,484.00)	33,177,990.00	50,853,398.00	(60,719,092.00)	(9,865,694.00)	-129.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,568,895.00)	42,568,895.00	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,668,895.00)	42,568,895.00	(4,100,000.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-41.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,152,579.00	20,925,411.00	29,077,990.00	(6,118,563.00)	(6,147,131.00)	(12,265,694.00)	-142.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%
2) Ending Balance, June 30 (E + F1e)			70,299,248.00	36,725,864.00	107,025,112.00	64,180,685.00	30,578,733.00	94,759,418.00	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,725,864.00	36,725,864.00	0.00	30,578,733.00	30,578,733.00	-16.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,000,000.00	0.00	42,000,000.00	32,000,000.00	0.00	32,000,000.00	-23.8%
d) Assigned									
Other Assignments		9780	6,266,875.00	0.00	6,266,875.00	3,029,260.00	0.00	3,029,260.00	-51.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,477,037.00	0.00	9,477,037.00	10,590,514.00	0.00	10,590,514.00	11.7%
Unassigned/Unappropriated Amount		9790	12,540,336.00	0.00	12,540,336.00	18,545,911.00	0.00	18,545,911.00	47.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	70,299,248.00	36,650,864.00	106,950,112.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,299,248.00	36,650,864.00	106,950,112.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			70,299,248.00	36,650,864.00	106,950,112.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	131,249,635.00	0.00	131,249,635.00	144,469,903.00	0.00	144,469,903.00	10.1%
Education Protection Account State Aid - Current Year		8012	50,700,383.00	0.00	50,700,383.00	53,466,180.00	0.00	53,466,180.00	5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	538,351.00	0.00	538,351.00	538,351.00	0.00	538,351.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	62,098,519.00	0.00	62,098,519.00	62,098,519.00	0.00	62,098,519.00	0.0%
Unsecured Roll Taxes		8042	2,858,740.00	0.00	2,858,740.00	2,858,740.00	0.00	2,858,740.00	0.0%
Prior Years' Taxes		8043	2,798,126.00	0.00	2,798,126.00	2,798,126.00	0.00	2,798,126.00	0.0%
Supplemental Taxes		8044	1,972,891.00	0.00	1,972,891.00	1,972,891.00	0.00	1,972,891.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,173,774.00)	0.00	(7,173,774.00)	(7,173,774.00)	0.00	(7,173,774.00)	0.0%

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,811,135.00	0.00	2,811,135.00	2,811,135.00	0.00	2,811,135.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			247,854,006.00	0.00	247,854,006.00	263,840,071.00	0.00	263,840,071.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(38,081.00)	0.00	(38,081.00)	(39,083.00)	0.00	(39,083.00)	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			247,815,925.00	0.00	247,815,925.00	263,800,988.00	0.00	263,800,988.00	6.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,456,515.00	5,456,515.00	0.00	5,506,120.00	5,506,120.00	0.9%
Special Education Discretionary Grants		8182	0.00	1,458,801.00	1,458,801.00	0.00	245,918.00	245,918.00	-83.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,586.00	0.00	17,586.00	18,000.00	0.00	18,000.00	2.4%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,602,058.00	2,602,058.00		2,738,015.00	2,738,015.00	5.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		500,387.00	500,387.00		481,401.00	481,401.00	-3.8%
Title III, Part A, Immigrant Student Program	4201	8290		23,457.00	23,457.00		25,077.00	25,077.00	6.9%
Title III, Part A, English Learner Program	4203	8290		164,246.00	164,246.00		175,746.00	175,746.00	7.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		109,329.00	109,329.00		161,481.00	161,481.00	47.7%
Career and Technical Education	3500-3599	8290		143,479.00	143,479.00		153,412.00	153,412.00	6.9%
All Other Federal Revenue	All Other	8290	840,275.00	11,807,724.00	12,647,999.00	600,000.00	11,506,021.00	12,106,021.00	-4.3%
TOTAL, FEDERAL REVENUE			857,861.00	22,265,996.00	23,123,857.00	618,000.00	20,993,191.00	21,611,191.00	-6.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,196,539.00	1,196,539.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	975,902.00	0.00	975,902.00	1,043,008.00	0.00	1,043,008.00	6.9%
Lottery - Unrestricted and Instructional Materials		8560	3,659,304.00	1,442,196.00	5,101,500.00	3,686,657.00	1,452,977.00	5,139,634.00	0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		119,272.00	119,272.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,293,816.00	1,293,816.00		1,416,867.00	1,416,867.00	9.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,585,739.00	35,217,719.00	37,803,458.00	3,827,425.00	16,756,277.00	20,583,702.00	-45.6%
TOTAL, OTHER STATE REVENUE			7,220,945.00	39,269,542.00	46,490,487.00	8,557,090.00	19,626,121.00	28,183,211.00	-39.4%
<b>OTHER LOCAL REVENUE</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,282,280.00	1,282,280.00	0.00	1,307,926.00	1,307,926.00	2.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	10,435.00	0.00	10,435.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	393,614.00	0.00	393,614.00	375,000.00	0.00	375,000.00	-4.7%
Interest		8660	1,900,000.00	0.00	1,900,000.00	1,250,000.00	0.00	1,250,000.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	130,444.00	0.00	130,444.00	44,020.00	0.00	44,020.00	-66.3%
Transportation Fees From Individuals		8675	215,500.00	0.00	215,500.00	250,000.00	0.00	250,000.00	16.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,817,477.00	0.00	3,817,477.00	4,074,325.00	0.00	4,074,325.00	6.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		19,799,219.00	19,799,219.00		19,854,790.00	19,854,790.00	0.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,467,470.00	21,081,499.00	27,548,969.00	5,993,345.00	21,162,716.00	27,156,061.00	-1.4%
TOTAL, REVENUES			262,362,201.00	82,617,037.00	344,979,238.00	278,969,423.00	61,782,028.00	340,751,451.00	-1.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	84,590,538.00	32,102,179.00	116,692,717.00	92,636,418.00	35,628,061.00	128,264,479.00	9.9%
Certificated Pupil Support Salaries		1200	7,558,644.00	3,598,289.00	11,156,933.00	8,131,840.00	4,256,214.00	12,388,054.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,309,015.00	1,452,822.00	12,761,837.00	12,056,463.00	1,520,285.00	13,576,748.00	6.4%
Other Certificated Salaries		1900	261,665.00	329,469.00	591,134.00	293,037.00	781,780.00	1,074,817.00	81.8%
TOTAL, CERTIFICATED SALARIES			103,719,862.00	37,482,759.00	141,202,621.00	113,117,758.00	42,186,340.00	155,304,098.00	10.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,724,081.00	13,656,107.00	17,380,188.00	4,268,023.00	16,289,550.00	20,557,573.00	18.3%
Classified Support Salaries		2200	14,792,358.00	4,628,719.00	19,421,077.00	16,638,718.00	5,290,560.00	21,929,278.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	2,391,423.00	841,698.00	3,233,121.00	3,052,308.00	895,627.00	3,947,935.00	22.1%
Clerical, Technical and Office Salaries		2400	10,128,263.00	655,003.00	10,783,266.00	11,224,789.00	706,916.00	11,931,705.00	10.7%
Other Classified Salaries		2900	205,653.00	64,141.00	269,794.00	231,641.00	59,230.00	290,871.00	7.8%
TOTAL, CLASSIFIED SALARIES			31,241,778.00	19,845,668.00	51,087,446.00	35,415,479.00	23,241,883.00	58,657,362.00	14.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,407,079.00	19,031,700.00	38,438,779.00	21,645,754.00	20,606,239.00	42,251,993.00	9.9%
PERS		3201-3202	7,296,528.00	5,047,065.00	12,343,593.00	8,747,735.00	6,310,894.00	15,058,629.00	22.0%
OASDI/Medicare/Alternative		3301-3302	3,827,917.00	2,075,842.00	5,903,759.00	4,316,565.00	2,439,039.00	6,755,604.00	14.4%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	9,418,942.00	4,710,421.00	14,129,363.00	11,464,443.00	5,424,211.00	16,888,654.00	19.5%
Unemployment Insurance		3501-3502	666,721.00	278,738.00	945,459.00	74,263.00	32,692.00	106,955.00	-88.7%
Workers' Compensation		3601-3602	2,701,858.00	1,146,344.00	3,848,202.00	2,228,005.00	981,430.00	3,209,435.00	-16.6%
OPEB, Allocated		3701-3702	943,836.00	0.00	943,836.00	1,010,734.00	0.00	1,010,734.00	7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,025,040.00	0.00	2,025,040.00	2,025,040.00	0.00	2,025,040.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,287,921.00	32,290,110.00	78,578,031.00	51,512,539.00	35,794,505.00	87,307,044.00	11.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,756,642.00	451,317.00	4,207,959.00	2,403,881.00	1,169,149.00	3,573,030.00	-15.1%
Books and Other Reference Materials		4200	10,279.00	94,779.00	105,058.00	1,850.00	109,000.00	110,850.00	5.5%
Materials and Supplies		4300	3,901,772.00	2,024,867.00	5,926,639.00	4,706,924.00	5,279,697.00	9,986,621.00	68.5%
Noncapitalized Equipment		4400	510,759.00	2,076,453.00	2,587,212.00	503,721.00	412,200.00	915,921.00	-64.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,179,452.00	4,647,416.00	12,826,868.00	7,616,376.00	6,970,046.00	14,586,422.00	13.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,376,191.00	1,376,191.00	0.00	1,620,000.00	1,620,000.00	17.7%
Travel and Conferences		5200	383,263.00	215,130.00	598,393.00	494,031.00	641,468.00	1,135,499.00	89.8%
Dues and Memberships		5300	71,742.00	3,062.00	74,804.00	67,500.00	7,215.00	74,715.00	-0.1%
Insurance		5400 - 5450	2,234,323.00	244.00	2,234,567.00	2,689,900.00	0.00	2,689,900.00	20.4%
Operations and Housekeeping Services		5500	6,755,500.00	17,540.00	6,773,040.00	8,055,500.00	0.00	8,055,500.00	18.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,458,964.00	2,229,275.00	4,688,239.00	2,504,857.00	2,392,626.00	4,897,483.00	4.5%
Transfers of Direct Costs		5710	(214,615.00)	214,615.00	0.00	(209,300.00)	209,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,516.00)	0.00	(12,516.00)	(11,875.00)	0.00	(11,875.00)	-5.1%
Professional/Consulting Services and Operating Expenditures		5800	7,513,383.00	4,328,644.00	11,842,027.00	8,312,955.00	4,681,472.00	12,994,427.00	9.7%
Communications		5900	200,031.00	26,900.00	226,931.00	205,465.00	26,500.00	231,965.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,390,075.00	8,411,601.00	27,801,676.00	22,109,033.00	9,578,581.00	31,687,614.00	14.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	325,000.00	0.00	325,000.00	New
Buildings and Improvements of Buildings		6200	46,085.00	26,316.00	72,401.00	30,000.00	2,345,000.00	2,375,000.00	3,180.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	312,510.00	300,801.00	613,311.00	441,500.00	610,000.00	1,051,500.00	71.4%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

33 75200 0000000  
Form 01  
E8BDDHE35X(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,595.00	327,117.00	685,712.00	796,500.00	2,955,000.00	3,751,500.00	447.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	40,000.00	36,000.00	76,000.00	45,000.00	100,000.00	145,000.00	90.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	63,603.00	0.00	63,603.00	46,201.00	0.00	46,201.00	-27.4%
Other Debt Service - Principal		7439	300,000.00	0.00	300,000.00	315,000.00	0.00	315,000.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			403,603.00	36,000.00	439,603.00	406,201.00	100,000.00	506,201.00	15.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(1,219,850.00)	1,219,850.00	0.00	(1,674,765.00)	1,674,765.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(820,709.00)	0.00	(820,709.00)	(1,183,096.00)	0.00	(1,183,096.00)	44.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,040,559.00)	1,219,850.00	(820,709.00)	(2,857,861.00)	1,674,765.00	(1,183,096.00)	44.2%
TOTAL, EXPENDITURES			207,540,727.00	104,260,521.00	311,801,248.00	228,116,025.00	122,501,120.00	350,617,145.00	12.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(42,568,895.00)	42,568,895.00	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,568,895.00)	42,568,895.00	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(46,668,895.00)	42,568,895.00	(4,100,000.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-41.5%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	247,815,925.00	0.00	247,815,925.00	263,800,988.00	0.00	263,800,988.00	6.5%
2) Federal Revenue		8100-8299	857,861.00	22,265,996.00	23,123,857.00	618,000.00	20,993,191.00	21,611,191.00	-6.5%
3) Other State Revenue		8300-8599	7,220,945.00	39,269,542.00	46,490,487.00	8,557,090.00	19,626,121.00	28,183,211.00	-39.4%
4) Other Local Revenue		8600-8799	6,467,470.00	21,081,499.00	27,548,969.00	5,993,345.00	21,162,716.00	27,156,061.00	-1.4%
5) TOTAL, REVENUES			262,362,201.00	82,617,037.00	344,979,238.00	278,969,423.00	61,782,028.00	340,751,451.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	120,830,761.00	78,393,087.00	199,223,848.00	131,142,302.00	90,279,863.00	221,422,165.00	11.1%
2) Instruction - Related Services	2000-2999		21,755,663.00	5,694,295.00	27,449,958.00	23,602,950.00	6,422,517.00	30,025,467.00	9.4%
3) Pupil Services	3000-3999		20,242,122.00	10,450,735.00	30,692,857.00	22,712,051.00	12,456,371.00	35,168,422.00	14.6%
4) Ancillary Services	4000-4999		4,129,654.00	207,231.00	4,336,885.00	4,509,307.00	199,918.00	4,709,225.00	8.6%
5) Community Services	5000-5999		277,738.00	0.00	277,738.00	182,365.00	0.00	182,365.00	-34.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,633,675.00	1,374,504.00	19,008,179.00	19,036,455.00	1,935,295.00	20,971,750.00	10.3%
8) Plant Services	8000-8999		22,267,511.00	8,104,669.00	30,372,180.00	26,524,394.00	11,107,156.00	37,631,550.00	23.9%
9) Other Outgo	9000-9999		403,603.00	36,000.00	439,603.00	406,201.00	100,000.00	506,201.00	15.1%
10) TOTAL, EXPENDITURES			207,540,727.00	104,260,521.00	311,801,248.00	228,116,025.00	122,501,120.00	350,617,145.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,821,474.00	(21,643,484.00)	33,177,990.00	50,853,398.00	(60,719,092.00)	(9,865,694.00)	-129.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(42,568,895.00)	42,568,895.00	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,668,895.00)	42,568,895.00	(4,100,000.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-41.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,152,579.00	20,925,411.00	29,077,990.00	(6,118,563.00)	(6,147,131.00)	(12,265,694.00)	-142.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,146,669.00	15,800,453.00	77,947,122.00	70,299,248.00	36,725,864.00	107,025,112.00	37.3%
2) Ending Balance, June 30 (E + F1e)			70,299,248.00	36,725,864.00	107,025,112.00	64,180,685.00	30,578,733.00	94,759,418.00	-11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,725,864.00	36,725,864.00	0.00	30,578,733.00	30,578,733.00	-16.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	42,000,000.00	0.00	42,000,000.00	32,000,000.00	0.00	32,000,000.00	-23.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,266,875.00	0.00	6,266,875.00	3,029,260.00	0.00	3,029,260.00	-51.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,477,037.00	0.00	9,477,037.00	10,590,514.00	0.00	10,590,514.00	11.7%
Unassigned/Unappropriated Amount		9790	12,540,336.00	0.00	12,540,336.00	18,545,911.00	0.00	18,545,911.00	47.9%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	3,763,980.00	1,765,776.00
6300	Lottery: Instructional Materials	2,962,903.00	2,303,731.00
6500	Special Education	787,863.00	787,863.00
6546	Mental Health-Related Services	301,725.00	196,893.00
6547	Special Education Early Intervention Preschool Grant	2,711,925.00	4,092,354.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,911,622.00	2,911,622.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,196,539.00	363,980.00
7311	Classified School Employee Professional Development Block Grant	120,734.00	0.00
7412	A-G Access/Success Grant	540,000.00	265,570.00
7413	A-G Learning Loss Mitigation Grant	267,950.00	111,398.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,044,232.00	0.00
7435	Learning Recovery Emergency Block Grant	12,609,254.00	12,609,254.00
7810	Other Restricted State	218,388.00	218,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,880,614.00	4,516,155.00
9010	Other Restricted Local	408,135.00	435,749.00
Total, Restricted Balance		36,725,864.00	30,578,733.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# SUPPLEMENTAL FORMS

2023 - 2024  
Adopted Budget

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,641.36	20,434.95	22,082.26	20,794.04	20,586.10	21,517.95
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,641.36	20,434.95	22,082.26	20,794.04	20,586.10	21,517.95
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.06	2.06	2.06	2.06	2.06	2.06
b. Special Education-Special Day Class	3.84	3.84	3.84	3.84	3.84	3.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.26	.26	.26	.26	.26	.26
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.16	6.16	6.16	6.16	6.16	6.16
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,647.52	20,441.11	22,088.42	20,800.20	20,592.26	21,524.11
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			107,035,820.00	99,897,317.00	100,583,724.00	110,313,694.00	105,268,391.00	84,176,302.00	95,175,419.00	104,588,168.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		21,670,335.00	21,670,335.00	35,036,880.00	21,670,335.00	0.00	13,366,545.00	8,668,134.00	9,823,885.00
Property Taxes	8020- 8079		0.00	2,431,042.00	(7,105.00)	61,596.00	3,509,362.00	20,150,693.00	18,641,014.00	589,364.00
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		297,005.00	968,693.00	2,082,360.00	(467,067.00)	329,552.00	223,066.00	433,769.00	1,117,761.00
Other State Revenue	8300- 8599		0.00	964,434.00	0.00	(127,952.00)	1,457,317.00	1,993,049.00	5,832,819.00	290,382.00
Other Local Revenue	8600- 8799		2,232.00	1,783,456.00	275,906.00	4,152,937.00	1,686,293.00	277,650.00	2,809,721.00	1,756,705.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			21,969,572.00	27,817,960.00	37,388,041.00	25,289,849.00	6,982,524.00	36,011,003.00	36,385,457.00	13,578,097.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		11,966,139.00	12,509,192.00	12,629,627.00	14,944,516.00	12,784,245.00	12,630,727.00	12,710,554.00	12,711,034.00
Classified Salaries	2000- 2999		3,875,003.00	4,648,256.00	4,457,747.00	5,673,321.00	4,993,249.00	4,987,624.00	4,506,529.00	4,778,636.00
Employee Benefits	3000- 3999		8,552,411.00	5,889,653.00	6,504,815.00	6,197,869.00	6,015,286.00	5,225,084.00	6,661,284.00	5,139,339.00
Books and Supplies	4000- 4999		1,449.00	762,790.00	1,300,757.00	1,557,636.00	2,707,340.00	525,300.00	592,582.00	434,137.00
Services	5000- 5999		3,916,653.00	2,508,716.00	2,388,660.00	2,401,788.00	1,646,716.00	1,496,874.00	2,605,648.00	1,826,818.00
Capital Outlay	6000- 6599		0.00	3,557.00	3,095.00	3,142.00	7,019.00	12,407.00	0.00	5,964.00
Other Outgo	7000- 7499		221,301.00	10,905.00	10,905.00	10,905.00	0.00	199,079.00	4,362.00	5,300.00
Interfund Transfers Out	7600- 7629				2,400,000.00					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			28,532,956.00	26,333,069.00	29,695,606.00	30,789,177.00	28,153,855.00	25,077,095.00	27,080,959.00	24,901,228.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	8,093,071.00	449,818.00	1,809,665.00	1,719,445.00	821,684.00	79,213.00	65,209.00	106,794.00	17,459.00
Due From Other Funds	9310	1,000,000.00			354,264.00	645,736.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,093,071.00	449,818.00	1,809,665.00	2,073,709.00	1,467,420.00	79,213.00	65,209.00	106,794.00	17,459.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,844,181.00	1,024,937.00	817,174.00	27,149.00	1,013,395.00	(29.00)		(1,457.00)	2,163.00
Due To Other Funds	9610	1,800,000.00		1,790,975.00	9,025.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		6,644,181.00	1,024,937.00	2,608,149.00	36,174.00	1,013,395.00	(29.00)	0.00	(1,457.00)	2,163.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,448,890.00	(575,119.00)	(798,484.00)	2,037,535.00	454,025.00	79,242.00	65,209.00	108,251.00	15,296.00
E. NET INCREASE/DECREASE (B - C + D)			(7,138,503.00)	686,407.00	9,729,970.00	(5,045,303.00)	(21,092,089.00)	10,999,117.00	9,412,749.00	(11,307,835.00)
F. ENDING CASH (A + E)			99,897,317.00	100,583,724.00	110,313,694.00	105,268,391.00	84,176,302.00	95,175,419.00	104,588,168.00	93,280,333.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		93,280,333.00	95,462,302.00	92,593,339.00	92,675,056.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	23,190,430.00	9,823,885.00	9,823,885.00	23,191,434.00	0.00		197,936,083.00	197,936,083.00
Property Taxes	8020-8079	889,376.00	6,435,956.00	15,352,537.00	(2,149,847.00)			65,903,988.00	65,903,988.00
Miscellaneous Funds	8080-8099				(39,083.00)			(39,083.00)	(39,083.00)
Federal Revenue	8100-8299	2,492,914.00	754,992.00	1,104,886.00	2,059,243.00	10,214,017.00		21,611,191.00	21,611,191.00
Other State Revenue	8300-8599	1,830,643.00	526,402.00	(204,407.00)	5,234,287.00	10,386,237.00		28,183,211.00	28,183,211.00
Other Local Revenue	8600-8799	514,647.00	5,588,380.00	827,784.00	6,565,324.00	915,026.00		27,156,061.00	27,156,061.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		28,918,010.00	23,129,615.00	26,904,685.00	34,861,358.00	21,515,280.00	0.00	340,751,451.00	340,751,451.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,839,321.00	13,020,222.00	12,724,433.00	11,966,139.00	1,867,949.00		155,304,098.00	155,304,098.00
Classified Salaries	2000-2999	5,146,580.00	4,829,973.00	5,175,833.00	4,200,000.00	1,384,611.00		58,657,362.00	58,657,362.00
Employee Benefits	3000-3999	6,064,167.00	5,998,606.00	6,016,695.00	18,336,661.00	705,174.00		87,307,044.00	87,307,044.00
Books and Supplies	4000-4999	997,926.00	493,774.00	579,236.00	1,170,951.00	3,462,544.00		14,586,422.00	14,586,422.00
Services	5000-5999	1,690,210.00	3,336,786.00	2,332,547.00	2,704,878.00	2,831,320.00		31,687,614.00	31,687,614.00
Capital Outlay	6000-6599	10,632.00	26,780.00	10,700.00	445,085.00	3,223,119.00		3,751,500.00	3,751,500.00
Other Outgo	7000-7499	5,303.00	5,300.00	5,300.00	7,859.00	(1,163,414.00)		(676,895.00)	(676,895.00)
Interfund Transfers Out	7600-7629							2,400,000.00	2,400,000.00
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		26,754,139.00	27,711,441.00	26,844,744.00	38,831,573.00	12,311,303.00	0.00	353,017,145.00	353,017,145.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	18,098.00	1,712,863.00	21,984.00	20,540.00	1,250,299.00		8,093,071.00	
Due From Other Funds	9310							1,000,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		18,098.00	1,712,863.00	21,984.00	20,540.00	1,250,299.00	0.00	9,093,071.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599			208.00	2,651.00	1,957,990.00		4,844,181.00	
Due To Other Funds	9610							1,800,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	208.00	2,651.00	1,957,990.00	0.00	6,644,181.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		18,098.00	1,712,863.00	21,776.00	17,889.00	(707,691.00)	0.00	2,448,890.00	
E. NET INCREASE/DECREASE (B - C + D)		2,181,969.00	(2,868,963.00)	81,717.00	(3,952,326.00)	8,496,286.00	0.00	(9,816,804.00)	(12,265,694.00)
F. ENDING CASH (A + E)		95,462,302.00	92,593,339.00	92,675,056.00	88,722,730.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								97,219,016.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			88,722,730.00	81,020,028.00	83,462,017.00	95,725,617.00	91,192,932.00	70,038,088.00	80,954,616.00	90,397,430.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		22,536,269.00	22,536,269.00	36,098,041.00	22,536,269.00		13,561,772.00	9,014,507.00	10,216,442.00
Property Taxes	8020-8079		0.00	2,431,042.00	(7,105.00)	61,596.00	3,509,362.00	20,150,693.00	18,641,014.00	589,365.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		139,887.00	456,246.00	980,773.00	(219,985.00)	155,216.00	105,062.00	204,301.00	526,455.00
Other State Revenue	8300-8599		0.00	992,417.00	0.00	(131,664.00)	1,499,600.00	2,050,876.00	6,002,056.00	298,807.00
Other Local Revenue	8600-8799		2,157.00	1,723,788.00	266,675.00	4,013,994.00	1,629,875.00	268,361.00	2,715,718.00	1,697,932.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			22,678,313.00	28,139,762.00	37,338,384.00	26,260,210.00	6,794,053.00	36,136,764.00	36,577,596.00	13,329,001.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		12,260,438.00	12,816,847.00	12,940,245.00	15,312,066.00	13,098,665.00	12,941,372.00	13,023,162.00	13,023,653.00
Classified Salaries	2000-2999		3,914,941.00	4,696,163.00	4,503,691.00	5,731,793.00	5,044,712.00	5,039,029.00	4,552,975.00	4,827,887.00
Employee Benefits	3000-3999		8,552,478.00	5,889,699.00	6,504,866.00	6,197,917.00	6,015,333.00	5,225,125.00	6,661,336.00	5,139,379.00
Books and Supplies	4000-4999		1,235.00	650,161.00	1,108,695.00	1,327,644.00	2,307,591.00	447,737.00	505,085.00	370,035.00
Services	5000-5999		4,021,614.00	2,575,946.00	2,452,673.00	2,466,153.00	1,690,846.00	1,536,988.00	2,675,475.00	1,875,774.00
Capital Outlay	6000-6599		0.00	1,222.00	1,063.00	1,080.00	2,411.00	4,263.00	0.00	2,049.00
Other Outgo	7000-7499		221,301.00	10,905.00	10,905.00	10,905.00	0.00	199,079.00	4,362.00	5,300.00
Interfund Transfers Out	7600-7629		0.00	0.00	2,400,000.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			28,972,007.00	26,640,943.00	29,922,138.00	31,047,558.00	28,159,558.00	25,393,593.00	27,422,395.00	25,244,077.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	21,515,280.00	1,195,832.00	4,810,961.00	4,571,114.00	2,184,431.00	210,587.00	173,357.00	283,910.00	46,413.00
Due From Other Funds	9310	1,000,000.00			354,264.00	645,736.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		22,515,280.00	1,195,832.00	4,810,961.00	4,925,378.00	2,830,167.00	210,587.00	173,357.00	283,910.00	46,413.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	12,311,303.00	2,604,840.00	2,076,816.00	68,999.00	2,575,504.00	(74.00)		(3,703.00)	5,496.00
Due To Other Funds	9610	1,800,000.00		1,790,975.00	9,025.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		14,111,303.00	2,604,840.00	3,867,791.00	78,024.00	2,575,504.00	(74.00)	0.00	(3,703.00)	5,496.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		8,403,977.00	(1,409,008.00)	943,170.00	4,847,354.00	254,663.00	210,661.00	173,357.00	287,613.00	40,917.00
E. NET INCREASE/DECREASE (B - C + D)			(7,702,702.00)	2,441,989.00	12,263,600.00	(4,532,685.00)	(21,154,844.00)	10,916,528.00	9,442,814.00	(11,874,159.00)
F. ENDING CASH (A + E)			81,020,028.00	83,462,017.00	95,725,617.00	91,192,932.00	70,038,088.00	80,954,616.00	90,397,430.00	78,523,271.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		78,523,271.00	79,780,327.00	79,204,596.00	78,760,590.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	23,778,214.00	10,216,442.00	10,216,442.00	23,778,213.00			204,488,880.00	204,488,880.00
Property Taxes	8020-8079	889,376.00	6,435,956.00	15,352,537.00	(2,187,929.00)			65,865,907.00	65,865,907.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	1,174,140.00	355,594.00	520,391.00	969,885.00	4,810,713.00		10,178,678.00	10,178,678.00
Other State Revenue	8300-8599	1,883,759.00	541,676.00	(210,338.00)	5,234,287.00	10,839,462.00		29,000,938.00	2,900,938.00
Other Local Revenue	8600-8799	497,428.00	5,401,412.00	800,089.00	6,345,671.00	884,412.00		26,247,512.00	26,247,512.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		28,222,917.00	22,951,080.00	26,679,121.00	34,140,127.00	16,534,587.00	0.00	335,781,915.00	309,681,915.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,155,096.00	13,340,446.00	13,037,383.00	12,260,438.00	1,913,889.00		159,123,700.00	159,123,700.00
Classified Salaries	2000-2999	5,199,623.00	4,879,753.00	5,229,178.00	4,200,000.00	1,442,167.00		59,261,912.00	59,261,912.00
Employee Benefits	3000-3999	6,064,214.00	5,998,653.00	6,016,742.00	18,324,677.00	717,301.00		87,307,720.00	87,307,720.00
Books and Supplies	4000-4999	850,579.00	420,866.00	493,709.00	998,056.00	2,951,285.00		12,432,678.00	12,432,678.00
Services	5000-5999	1,735,505.00	3,426,207.00	2,395,056.00	2,777,365.00	2,907,197.00		32,536,799.00	32,536,799.00
Capital Outlay	6000-6599	3,653.00	9,201.00	3,676.00	152,918.00	1,107,370.00		1,288,906.00	1,288,906.00
Other Outgo	7000-7499	5,303.00	5,300.00	5,300.00	7,859.00	(1,198,232.00)		(711,713.00)	(711,713.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		2,400,000.00	2,400,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		27,013,973.00	28,080,426.00	27,181,044.00	38,721,313.00	9,840,977.00	0.00	353,640,002.00	353,640,002.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	48,112.00	4,553,615.00	58,445.00	54,606.00	3,323,897.00		21,515,280.00	
Due From Other Funds	9310							1,000,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		48,112.00	4,553,615.00	58,445.00	54,606.00	3,323,897.00	0.00	22,515,280.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599			528.00	6,736.00	4,976,161.00		12,311,303.00	
Due To Other Funds	9610							1,800,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	528.00	6,736.00	4,976,161.00	0.00	14,111,303.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		48,112.00	4,553,615.00	57,917.00	47,870.00	(1,652,264.00)	0.00	8,403,977.00	
E. NET INCREASE/DECREASE (B - C + D)		1,257,056.00	(575,731.00)	(444,006.00)	(4,533,316.00)	5,041,346.00	0.00	(9,454,110.00)	(43,958,087.00)
F. ENDING CASH (A + E)		79,780,327.00	79,204,596.00	78,760,590.00	74,227,274.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								79,268,620.00	

Budget, July 1  
2022-23 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

33 75200 0000000  
Form CEA  
E8BDDHE35X(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	141,202,621.00	301	0.00	303	141,202,621.00	305	2,815,592.00		307	138,387,029.00	309
2000 - Classified Salaries	51,087,446.00	311	140,000.00	313	50,947,446.00	315	3,383,774.00		317	47,563,672.00	319
3000 - Employee Benefits	78,578,031.00	321	957,956.00	323	77,620,075.00	325	2,366,629.00		327	75,253,446.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,826,868.00	331	7,242.00	333	12,819,626.00	335	1,605,190.00		337	11,214,436.00	339
5000 - Services . . & 7300 - Indirect Costs	26,980,967.00	341	1,100.00	343	26,979,867.00	345	1,848,074.00		347	25,131,793.00	349
TOTAL					309,569,635.00	365	TOTAL			297,550,376.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	182,851,373.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	182,851,373.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	61.45%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.45%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	297,550,376.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


Budget, July 1  
2023-24 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

33 75200 0000000  
Form CEB  
E8BDDHE35X(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	155,304,098.00	301	0.00	303	155,304,098.00	305	2,841,163.00		307	152,462,935.00	309
2000 - Classified Salaries	58,657,362.00	311	202,000.00	313	58,455,362.00	315	4,499,183.00		317	53,956,179.00	319
3000 - Employee Benefits	87,307,044.00	321	1,038,658.00	323	86,268,386.00	325	2,942,583.00		327	83,325,803.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,586,422.00	331	5,000.00	333	14,581,422.00	335	2,309,049.00		337	12,272,373.00	339
5000 - Services. . & 7300 - Indirect Costs	30,504,518.00	341	35,000.00	343	30,469,518.00	345	2,067,650.00		347	28,401,868.00	349
TOTAL					345,078,786.00	365	TOTAL			330,419,158.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	202,800,150.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	202,800,150.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	61.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.38%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	330,419,158.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	315,901,248.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,265,996.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	277,738.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	685,712.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	363,603.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,100,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,427,053.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				288,208,199.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,441.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,099.44

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	267,750,268.84	12,934.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	267,750,268.84	12,934.98
B. Required effort (Line A.2 times 90%)	240,975,241.96	11,641.48
C. Current year expenditures (Line I.E and Line II.B)	288,208,199.00	14,099.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAA  
E8BDDHE35X(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(12,516.00)	0.00	(820,709.00)				
Other Sources/Uses Detail					0.00	4,100,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	151.00	0.00	14,846.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,334.00	0.00	444,506.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	361,357.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		



Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAA  
E8BDDHE35X(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	31.00	0.00						
Other Sources/Uses Detail					4,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAA  
E8BDDHE35X(2023-24)

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

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAA  
E8BDDHE35X(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	12,516.00	(12,516.00)	820,709.00	(820,709.00)	4,100,000.00	4,100,000.00	0.00	0.00

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAB  
E8BDDHE35X(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(11,875.00)	0.00	(1,183,096.00)				
Other Sources/Uses Detail					0.00	2,400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	250.00	0.00	17,112.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,625.00	0.00	772,176.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	393,808.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,400,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	11,875.00	(11,875.00)	1,183,096.00	(1,183,096.00)	2,400,000.00	2,400,000.00		



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# MULTI-YEAR PROJECTIONS

2023 - 2024  
Adopted Budget

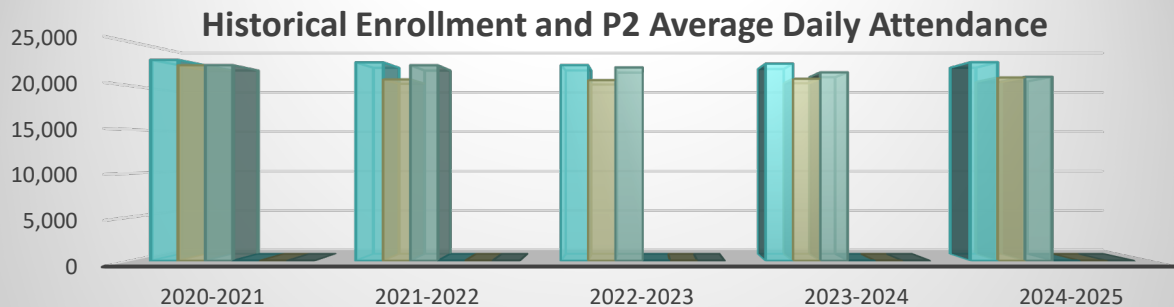


# 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2024-2025 budget was prepared utilizing the Riverside County Office of Education Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California May 2023 Financial Dashboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated School Services of California Cost of Living Adjustment (COLA) 3.94%
- District Projected Enrollment 22,682 – 0.71% Growth
- District Projected P2 ADA 20,942
- LCFF Funded ADA 21,011 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 49.72%



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
CBEDS Enrollment-District Only	22,950	22,669	22,355	22,522	22,682
P2 ADA-District Only	22,340	20,723	20,641	20,794	20,942
LCFF Funded ADA	22,348	22,339	22,088	21,524	21,011
P2 ADA/Enrollment %	97.34%	91.42%	92.33%	92.33%	92.33%
Enrollment Change %	-2.22%	-1.22%	-1.39%	0.75%	0.71%
ADA Change %	0.00%	-7.24%	-0.40%	0.74%	0.71%

## 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$10,310	\$10,466	\$10,775	\$12,488	
Grade Span Adjustment	\$1,072			\$325	
Supplemental Funding	\$1,132	\$1,041	\$1,071	\$1,274	
Funded ADA	5,506	4,610	3,217	7,678	21,011
LCFF Grade Level Funding	\$68,903,629	\$53,048,599	\$38,109,607	\$108,150,942	\$268,212,777
Transportation Funding					\$99,727
TK Ratio Add-On					\$2,042,283
<b>2024-25 PROJECTED LCFF FUNDING</b>					<b>\$270,354,787</b>

LCFF funding totaling \$270,354,787 is comprised of the following sources:

- State Aid \$150,243,747 = 56%
- Property Taxes \$65,863,951 = 24%
- Education Protection Account \$54,247,089 = 20%

# 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

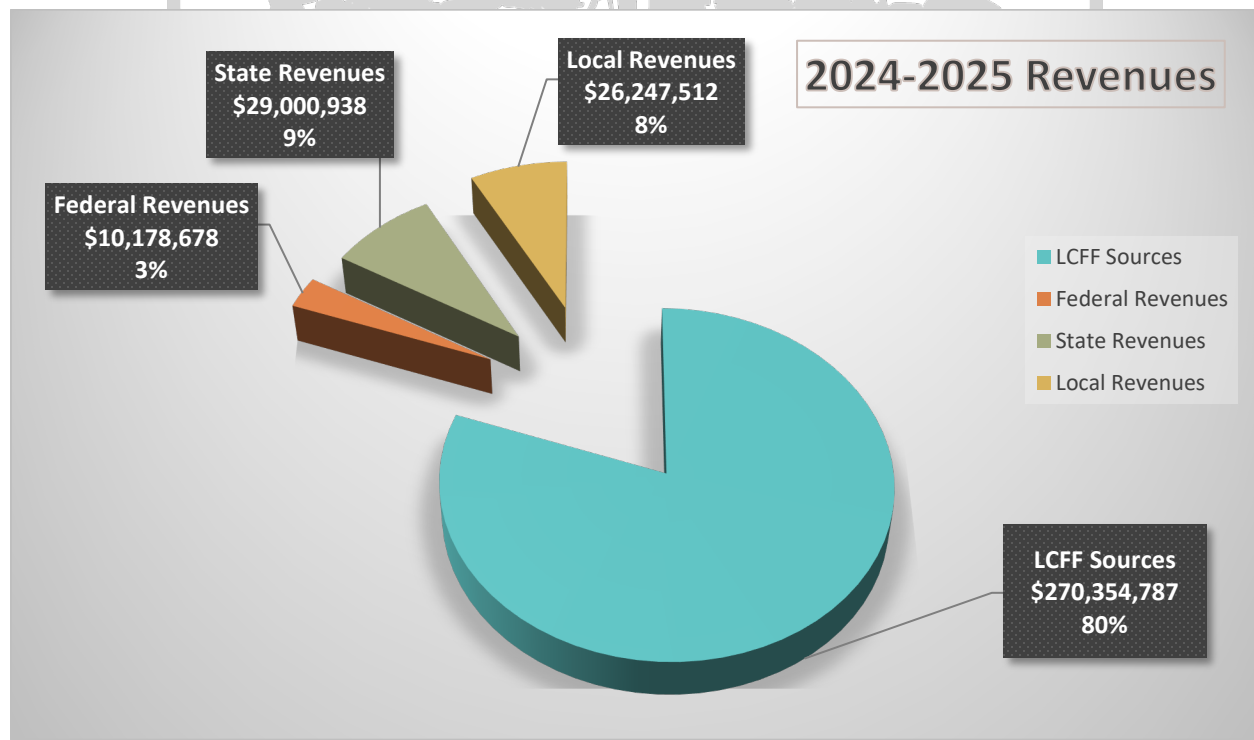
## Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESSA Title I, II, III, IV, Career Technical Education (CTE), Medical Administrative Activities, and Special Education Grants.

State Lottery revenues have been budgeted at \$170 per estimated 2024-2025 ADA projections equal to \$3,712,630. Lottery instructional materials revenues have been included at \$67 per estimated 2024-2025 ADA equal to \$1,463,213. Mandate Block Grant funds are budgeted at \$1,090,007 and include a 3.94% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$12,700,583.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,854,790. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2024-2025 revenues are projected at \$335,781,915. This is a <1.46%> decrease from 2023-2024 projected revenues.



# 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Expenditures

The 2024-2025 Multi-Year Projection includes the following expenditure adjustments:

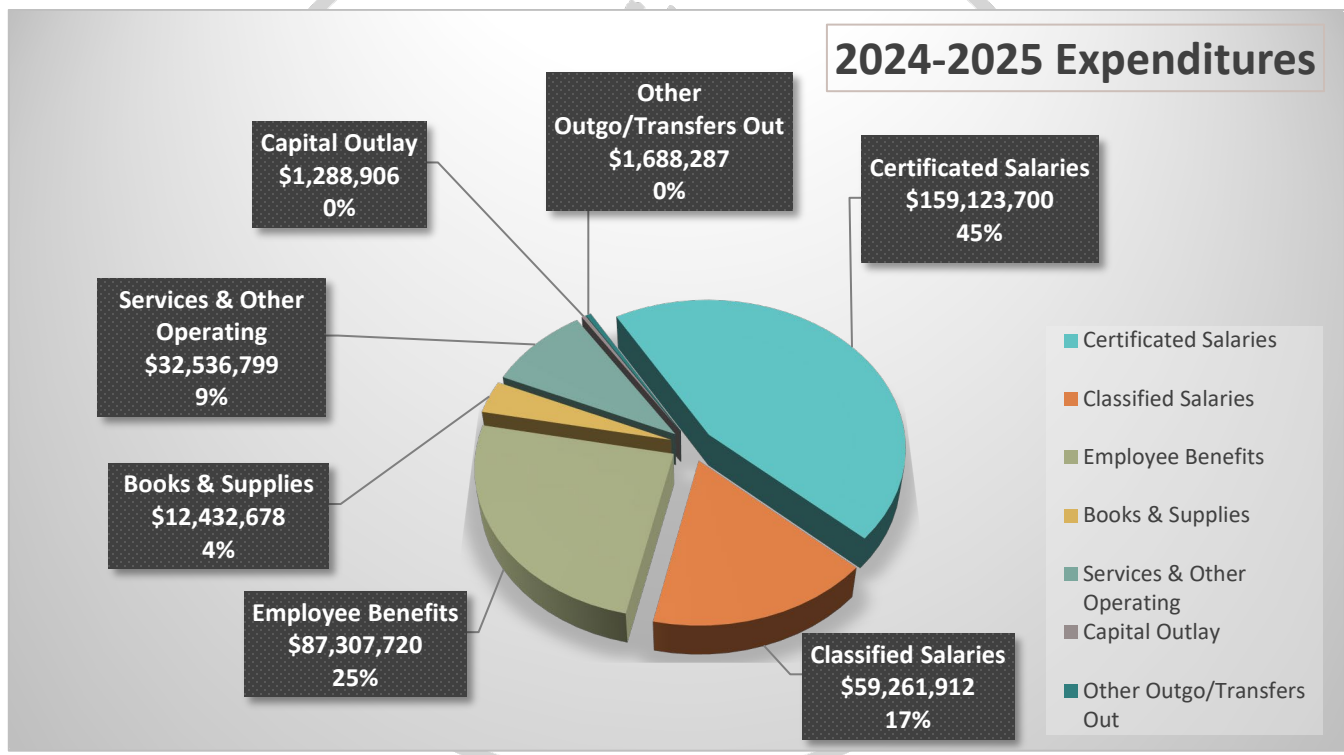
- Staffing
  - 8 growth certificated FTEs, TK 24:1 projection
  - 10 growth certificated FTEs Special Education
  - 4 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits and Health and Welfare
  - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
  - Public Employees' Retirement System (PERS) rate increase of 1.02% from 26.68% to 27.70%
    - Projected increase equal to approximately \$0.7M
  - All other statutory benefit rates projected at 2023-2024 rates.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 36.90%
  - Health and welfare cap at \$10,850 per FTE
- Step and Column
  - All certificated employees \$2,611,574 plus statutory benefits of \$577,158 for a total of \$3,188,732.
  - All classified employees \$447,556 plus statutory benefits of \$160,583 for a total of \$608,139.
- Salary and benefit projections of \$305,693,332 are equal to 86.44% of total expenditures.
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- Other expenditure adjustments include: utilities, insurance, and other operating expenses.
- Other outgo including long-term debt has been included at \$506,201.
- Indirect costs, charged to other funds, are projected at <\$1,217,914>.

# 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- Other financing uses for transfers out are projected at \$2,400,000.

2024-2025 expenditures and other financing uses are projected at \$353,640,002. This is an 0.18% increase over 2023-2024 projected totals.



## Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,609,200 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$47,464,306.
- Transportation contribution is projected at \$3,237,190.

## 2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$3,880,041>. The restricted General Fund decrease in fund balance is projected at <\$13,978,046>.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2024-2025 projected ending balance.

2024-2025 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$16,600,687	\$16,600,687
Committed	\$26,000,000	\$ 0	\$26,000,000
Assigned	\$ 2,942,119	\$ 0	\$ 2,942,119
Unassigned Reserve for Economic Uncertainties 3%	\$10,609,200	\$ 0	\$10,609,200
Unassigned/Unappropriated	\$20,734,325	\$ 0	\$20,734,325
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$60,300,644</b>	<b>\$16,600,687</b>	<b>\$76,901,331</b>

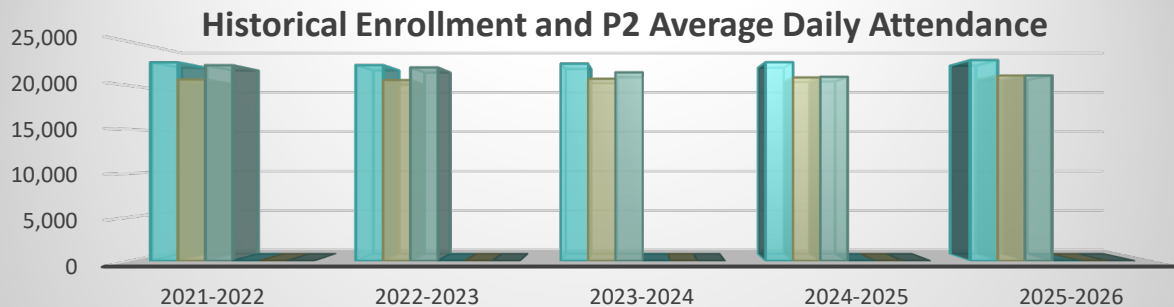
The 2023-2024 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

# 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2025-2026 budget was prepared utilizing the Riverside County Office of Education Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California May 2023 Financial Dashboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated School Services of California Cost of Living Adjustment (COLA) 3.29%
- District Projected Enrollment 22,924 – 1.07% Growth
- District Projected P2 ADA 21,165
- LCFF Funded ADA 21,171 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 49.71%



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
CBEDS Enrollment-District Only	22,669	22,355	22,522	22,682	22,924
P2 ADA-District Only	20,723	20,641	20,794	20,942	21,165
LCFF Funded ADA	22,339	22,088	21,524	21,011	21,171
P2 ADA/Enrollment %	91.42%	92.33%	92.33%	92.33%	92.33%
Enrollment Change %	-1.22%	-1.39%	0.75%	0.71%	1.07%
ADA Change %	-7.24%	-0.40%	0.74%	0.71%	1.06%

## 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Enrollment, Average Daily Attendance & Local Control Funding Formula - continued

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$10,649	\$10,810	\$11,129	\$12,899	
Grade Span Adjustment	\$1,107			\$335	
Supplemental Funding	\$1,169	\$1,075	\$1,106	\$1,316	
Funded ADA	5,951	4,582	3,140	7,498	21,171
LCFF Grade Level Funding	\$76,921,166	\$54,461,063	\$38,420,032	\$109,085,103	\$278,887,364
Transportation Funding					\$103,008
TK Ratio Add-On					\$2,832,579
<b>2025-26 PROJECTED LCFF FUNDING</b>					<b>\$281,822,951</b>

LCFF funding totaling \$281,822,951 is comprised of the following sources:

- State Aid \$159,498,393 = 57%
- Property Taxes \$65,864,257 = 23%
- Education Protection Account \$56,460,301 = 20%



# 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

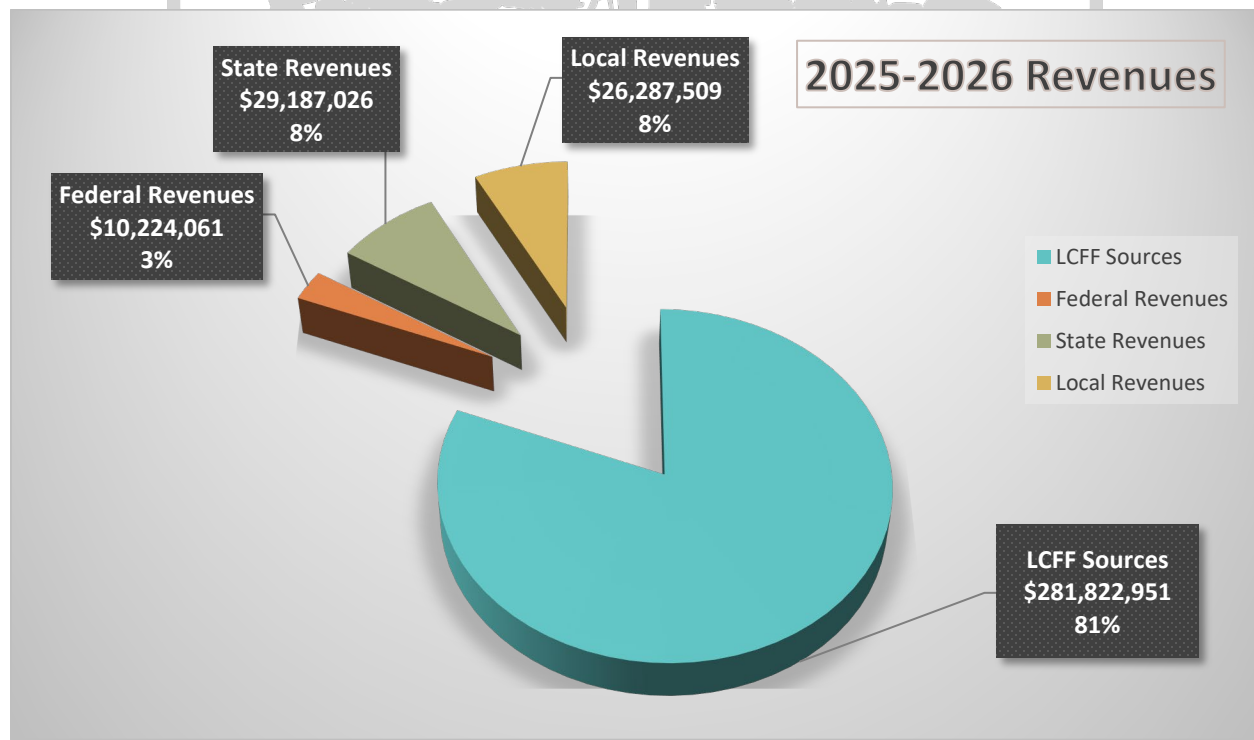
## Revenues

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment (COLA). Revenues include: ESSA Title I, II, III, IV, Career Technical Education (CTE), Medical Administrative Activities, and Special Education Grants.

State Lottery revenues have been budgeted at \$170 per estimated 2025-2026 ADA projections equal to \$3,752,750. Lottery instructional materials revenues have been included at \$67 per estimated 2025-2026 ADA equal to \$1,479,025. Mandate Block Grant funds are budgeted at \$1,131,923 and include a 3.29% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$12,700,583.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,854,790. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2025-2026 revenues are projected at \$347,521,547. This is a 3.50% increase from 2024-2025 projected revenues.



# 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Expenditures

The 2025-2026 Multi-Year Projection includes the following expenditure adjustments:

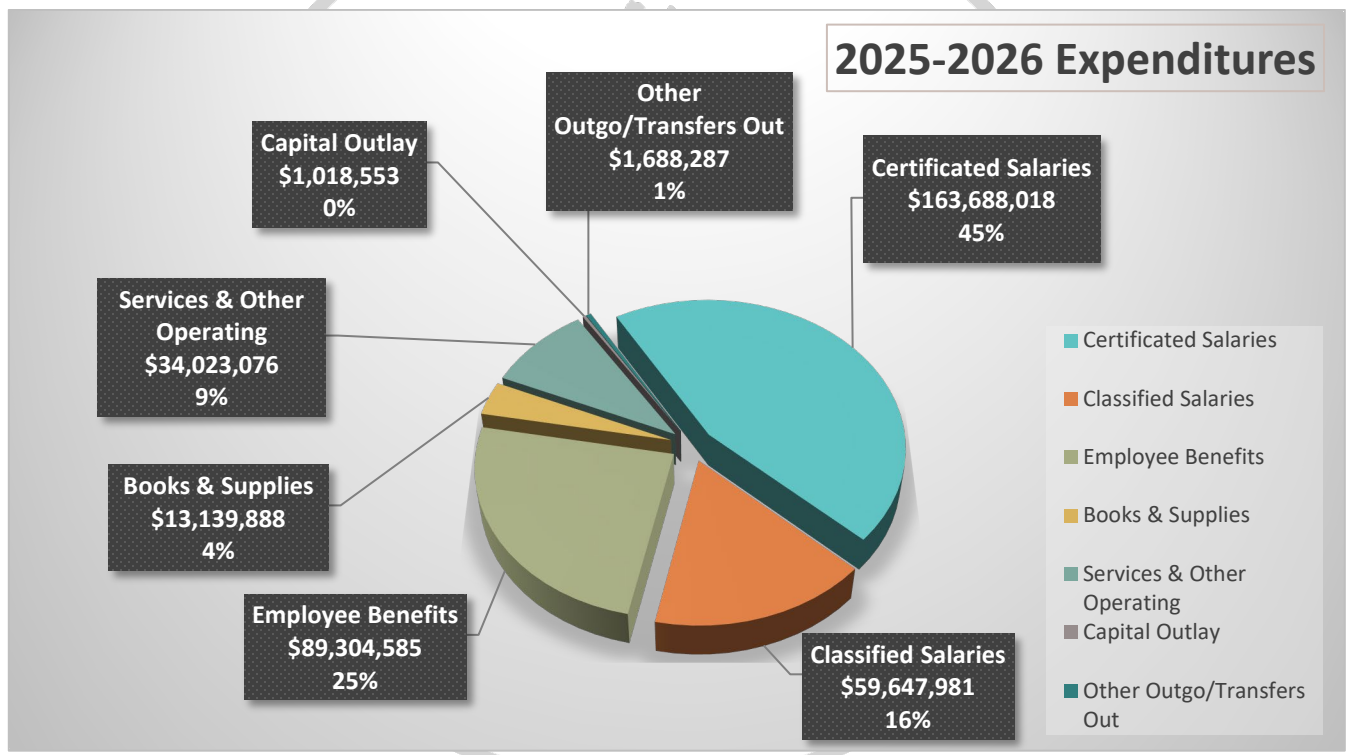
- Staffing
  - 10 growth certificated FTEs, TK 24:1 projection
  - 10 growth certificated FTEs Special Education
  - 5 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits and Health and Welfare
  - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
  - Public Employees' Retirement System (PERS) rate increase of 0.60% from 27.70% to 28.30%
    - Projected increase equal to approximately \$0.5M
  - All other statutory benefit rates projected at 2024-2025 rates.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 37.50%
  - Health and welfare cap at \$10,850 per FTE
- Step and Column
  - All certificated employees \$2,672,006 plus statutory benefits of \$590,513 for a total of \$3,262,519.
  - All classified employees \$451,452 plus statutory benefits of \$166,586 for a total of \$618,038.
- Salary and benefit projections of \$312,640,584 are equal to 86.24% of total expenditures.
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- Other expenditure adjustments include: utilities, insurance, and other operating expenses.
- Other outgo including long-term debt has been included at \$506,201.
- Indirect costs, charged to other funds, are projected at <\$1,217,914>.

## 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- Other financing uses for transfers out are projected at \$2,400,000.

2025-2026 expenditures and other financing uses are projected at \$362,510,388. This is a 2.5% increase over 2024-2025 projected totals.



### Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,875,312 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$49,799,486.
- Transportation contribution is projected at \$3,318,325.

## 2025-2026 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$13,974,364>. The restricted General Fund decrease in fund balance is projected at <\$1,014,477>.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2025-2026 projected ending balance.

2025-2026 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$15,586,210	\$15,586,210
Committed	\$12,000,000	\$ 0	\$12,000,000
Assigned	\$ 2,847,701	\$ 0	\$ 2,847,701
Unassigned Reserve for Economic Uncertainties 3%	\$10,875,312	\$ 0	\$10,875,312
Unassigned/Unappropriated	\$20,588,267	\$ 0	\$20,588,267
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$46,326,280</b>	<b>\$15,586,210</b>	<b>\$61,912,490</b>

The 2023-2024 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	263,800,988.00	2.48%	270,354,787.00	4.24%	281,822,951.00
2. Federal Revenues	8100-8299	21,611,191.00	-52.90%	10,178,678.00	0.45%	10,224,061.00
3. Other State Revenues	8300-8599	28,183,211.00	2.90%	29,000,938.00	0.64%	29,187,026.00
4. Other Local Revenues	8600-8799	27,156,061.00	-3.35%	26,247,512.00	0.15%	26,287,509.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		340,751,451.00	-1.46%	335,781,915.00	3.50%	347,521,547.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				155,304,098.00		159,123,700.00
b. Step & Column Adjustment				2,611,574.00		2,672,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,208,028.00		1,892,312.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,304,098.00	2.46%	159,123,700.00	2.87%	163,688,018.00
2. Classified Salaries						
a. Base Salaries				58,657,362.00		59,261,912.00
b. Step & Column Adjustment				447,556.00		451,452.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				156,994.00		(65,383.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,657,362.00	1.03%	59,261,912.00	0.65%	59,647,981.00
3. Employee Benefits	3000-3999	87,307,044.00	0.00%	87,307,720.00	2.29%	89,304,585.00
4. Books and Supplies	4000-4999	14,586,422.00	-14.77%	12,432,678.00	5.69%	13,139,888.00
5. Services and Other Operating Expenditures	5000-5999	31,687,614.00	2.68%	32,536,799.00	4.57%	34,023,076.00
6. Capital Outlay	6000-6999	3,751,500.00	-65.64%	1,288,906.00	-20.98%	1,018,553.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	506,201.00	0.00%	506,201.00	0.00%	506,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,183,096.00)	2.94%	(1,217,914.00)	0.00%	(1,217,914.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,400,000.00	0.00%	2,400,000.00	0.00%	2,400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		353,017,145.00	0.18%	353,640,002.00	2.51%	362,510,388.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(12,265,694.00)		(17,858,087.00)		(14,988,841.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		107,025,112.00		94,759,418.00		76,901,331.00
2. Ending Fund Balance (Sum lines C and D1)		94,759,418.00		76,901,331.00		61,912,490.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	30,578,733.00		16,600,687.00		15,586,210.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	32,000,000.00		26,000,000.00		12,000,000.00
d. Assigned	9780	3,029,260.00		2,942,119.00		2,847,701.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,590,514.00		10,609,200.00		10,875,312.00
2. Unassigned/Unappropriated	9790	18,545,911.00		20,734,325.00		20,588,267.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,759,418.00		76,901,331.00		61,912,490.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,590,514.00		10,609,200.00		10,875,312.00
c. Unassigned/Unappropriated	9790	18,545,911.00		20,734,325.00		20,588,267.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,136,425.00		31,343,525.00		31,463,579.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.25%		8.86%		8.68%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,794.04		20,941.76		21,165.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		353,017,145.00		353,640,002.00		362,510,388.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		353,017,145.00		353,640,002.00		362,510,388.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		10,590,514.35		10,609,200.06		10,875,311.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		10,590,514.35		10,609,200.06		10,875,311.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	263,800,988.00	2.48%	270,354,787.00	4.24%	281,822,951.00
2. Federal Revenues	8100-8299	618,000.00	0.00%	618,000.00	0.00%	618,000.00
3. Other State Revenues	8300-8599	8,557,090.00	12.45%	9,622,855.00	1.67%	9,783,363.00
4. Other Local Revenues	8600-8799	5,993,345.00	-15.60%	5,058,637.00	0.26%	5,071,952.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(54,571,961.00)	4.39%	(56,967,588.00)	4.54%	(59,551,825.00)
6. Total (Sum lines A1 thru A5c)		224,397,462.00	1.91%	228,686,691.00	3.96%	237,744,441.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,117,758.00		115,894,970.00
b. Step & Column Adjustment				2,039,065.00		2,076,158.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				738,147.00		8,554,952.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,117,758.00	2.46%	115,894,970.00	9.17%	126,526,080.00
2. Classified Salaries						
a. Base Salaries				35,415,479.00		36,513,826.00
b. Step & Column Adjustment				251,648.00		253,757.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				846,699.00		341,027.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,415,479.00	3.10%	36,513,826.00	1.63%	37,108,610.00
3. Employee Benefits	3000-3999	51,512,539.00	-0.62%	51,190,646.00	6.68%	54,610,433.00
4. Books and Supplies	4000-4999	7,616,376.00	-39.16%	4,634,164.00	54.26%	7,148,477.00
5. Services and Other Operating Expenditures	5000-5999	22,109,033.00	6.50%	23,546,096.00	6.06%	24,973,356.00
6. Capital Outlay	6000-6999	796,500.00	0.00%	796,500.00	0.00%	796,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	406,201.00	0.00%	406,201.00	0.00%	406,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,857,861.00)	-1.48%	(2,815,671.00)	-20.06%	(2,250,852.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,400,000.00	0.00%	2,400,000.00	0.00%	2,400,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		230,516,025.00	0.89%	232,566,732.00	8.24%	251,718,805.00



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,118,563.00)		(3,880,041.00)		(13,974,364.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		70,299,248.00		64,180,685.00		60,300,644.00
2. Ending Fund Balance (Sum lines C and D1)		64,180,685.00		60,300,644.00		46,326,280.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	32,000,000.00		26,000,000.00		12,000,000.00
d. Assigned	9780	3,029,260.00		2,942,119.00		2,847,701.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,590,514.00		10,609,200.00		10,875,312.00
2. Unassigned/Unappropriated	9790	18,545,911.00		20,734,325.00		20,588,267.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,180,685.00		60,300,644.00		46,326,280.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,590,514.00		10,609,200.00		10,875,312.00
c. Unassigned/Unappropriated	9790	18,545,911.00		20,734,325.00		20,588,267.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		29,136,425.00		31,343,525.00		31,463,579.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2024-25 1.d. Other adjustments of \$0.7M include \$0.7M for increase of 8 certificated FTE due to TK enrollment growth, \$0.1M for longevity increases, net of \$0.1M for removal of onetime costs in prior year. 2.d. Other adjustments of \$0.8M include \$0.7M for TK Aides shifted from restricted sources due to ELOG being fully spent and \$0.1M for increase of 4, 7-hr TK Aides. 2025-26 1.d. Other adjustments of \$8.6M include \$7.6M shifted from restricted sources due to Emergency Recovery Block Grant being fully spent, \$0.8M for increase of 10 certificated FTE due to TK enrollment growth, and \$0.1M for longevity increases. 2.d. Other adjustments of \$0.3M include \$0.1M shifted from restricted sources due to Emergency Recovery Block Grant being fully spent and \$0.2M for 5, 7-hr TK Aides.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	20,993,191.00	-54.46%	9,560,678.00	0.47%	9,606,061.00
3. Other State Revenues	8300-8599	19,626,121.00	-1.26%	19,378,083.00	0.13%	19,403,663.00
4. Other Local Revenues	8600-8799	21,162,716.00	0.12%	21,188,875.00	0.13%	21,215,557.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	54,571,961.00	4.39%	56,967,588.00	4.54%	59,551,825.00
6. Total (Sum lines A1 thru A5c)		116,353,989.00	-7.96%	107,095,224.00	2.50%	109,777,106.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,186,340.00		43,228,730.00
b. Step & Column Adjustment				572,509.00		595,848.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				469,881.00		(6,662,640.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,186,340.00	2.47%	43,228,730.00	-14.03%	37,161,938.00
2. Classified Salaries						
a. Base Salaries				23,241,883.00		22,748,086.00
b. Step & Column Adjustment				195,908.00		197,695.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(689,705.00)		(406,410.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,241,883.00	-2.12%	22,748,086.00	-0.92%	22,539,371.00
3. Employee Benefits	3000-3999	35,794,505.00	0.90%	36,117,074.00	-3.94%	34,694,152.00
4. Books and Supplies	4000-4999	6,970,046.00	11.89%	7,798,514.00	-23.17%	5,991,411.00
5. Services and Other Operating Expenditures	5000-5999	9,578,581.00	-6.14%	8,990,703.00	0.66%	9,049,720.00
6. Capital Outlay	6000-6999	2,955,000.00	-83.34%	492,406.00	-54.90%	222,053.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,674,765.00	-4.60%	1,597,757.00	-35.35%	1,032,938.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,501,120.00	-1.17%	121,073,270.00	-8.49%	110,791,583.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(6,147,131.00)		(13,978,046.00)		(1,014,477.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,725,864.00		30,578,733.00		16,600,687.00
2. Ending Fund Balance (Sum lines C and D1)		30,578,733.00		16,600,687.00		15,586,210.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	30,578,733.00		16,600,687.00		15,586,210.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,578,733.00		16,600,687.00		15,586,210.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2024-25 1.d. Other adjustments of \$0.5M include \$1.0M for increase of 10 certificated FTE due to Special Education, net of \$0.5M for removal of onetime costs in prior year. 2.d. Other adjustments of (\$0.7M) include (\$0.7M) for TK Aides shifted to unrestricted sources due to ELOG being fully spent. 2025-26 1.d. Other adjustments of (\$6.7M) include (\$7.6M) shifted to unrestricted sources due to Emergency Recovery Block Grant being fully spent, net of \$1.0M for increase of 10 certificated FTE due to Special Education. 2.d. Other adjustments of (\$0.4M) include \$0.1M shifted to unrestricted sources due to Emergency Recovery Block Grant being fully spent and (\$0.3M) for removal of onetime costs in prior year.						



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

SCHOOL DISTRICT  
CRITERIA AND  
STANDARDS REVIEW

2023 - 2024  
Adopted Budget

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	20,794.04	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	22,340	22,340		
Charter School				
<b>Total ADA</b>	<b>22,340</b>	<b>22,340</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	22,340	22,333		
Charter School				
<b>Total ADA</b>	<b>22,340</b>	<b>22,333</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	21,721	22,082		
Charter School		0		
<b>Total ADA</b>	<b>21,721</b>	<b>22,082</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	21,518			
Charter School	0			
<b>Total ADA</b>	<b>21,518</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	23,470	22,950		
Charter School				
<b>Total Enrollment</b>	<b>23,470</b>	<b>22,950</b>	<b>2.2%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	22,950	22,669		
Charter School				
<b>Total Enrollment</b>	<b>22,950</b>	<b>22,669</b>	<b>1.2%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	22,849	22,355		
Charter School				
<b>Total Enrollment</b>	<b>22,849</b>	<b>22,355</b>	<b>2.2%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	22,522			
Charter School				
<b>Total Enrollment</b>	<b>22,522</b>			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

2022-23 Adopted Budget assumed declining enrollment would stop at the secondary level. Secondary enrollment continues to be difficult to project coming out of the pandemic.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

District did not anticipate how severely the pandemic would effect long-term enrollment projections.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	22,340	22,950	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>22,950</b>	<b>97.3%</b>
Second Prior Year (2021-22)			
District Regular	20,753	22,669	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>20,753</b>	<b>22,669</b>	<b>91.5%</b>
First Prior Year (2022-23)			
District Regular	20,641	22,355	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,641</b>	<b>22,355</b>	<b>92.3%</b>
Historical Average Ratio:			93.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	20,794	22,522		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,794</b>	<b>22,522</b>	<b>92.3%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	20,942	22,682		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,942</b>	<b>22,682</b>	<b>92.3%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	21,165	22,924		
Charter School				
<b>Total ADA/Enrollment</b>	<b>21,165</b>	<b>22,924</b>	<b>92.3%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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



4. **CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,088.42	21,524.11	21,010.67	21,171.35
b. Prior Year ADA (Funded)		22,088.42	21,524.11	21,010.67
c. Difference (Step 1a minus Step 1b)		(564.31)	(513.44)	160.68
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.55%)	(2.39%)	.76%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		247,815,925.00	263,800,988.00	270,354,787.00
b1. COLA percentage		13.26%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		32,860,391.66	21,684,441.21	10,651,978.61
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		10.71%	5.83%	4.70%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>9.71% to 11.71%</b>	<b>4.83% to 6.83%</b>	<b>3.70% to 5.70%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	65,903,988.00	65,903,988.00	65,903,988.00	65,903,988.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	247,854,006.00	263,840,071.00	270,394,824.00	281,862,682.00
District's Projected Change in LCFF Revenue:		6.45%	2.48%	4.24%
LCFF Revenue Standard		9.71% to 11.71%	4.83% to 6.83%	3.70% to 5.70%
Status:		Not Met	Not Met	Met

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

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

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

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

Projected LCFF Revenue Standard for 2023-24 is skewed based on 2022-23 Augmented COLA of 13.26%. Actual statutory COLA was 6.56%. Additionally, the district is realizing declining enrollment which began in 2020-21, as ADA protection years expire from the 3-year average.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	152,335,948.33	170,049,597.57	89.6%
Second Prior Year (2021-22)	166,107,279.48	189,314,350.84	87.7%
First Prior Year (2022-23)	181,249,561.00	207,540,727.00	87.3%
	Historical Average Ratio:		88.2%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	200,045,776.00	228,116,025.00	87.7%	Met
1st Subsequent Year (2024-25)	203,599,442.00	230,166,732.00	88.5%	Met
2nd Subsequent Year (2025-26)	218,245,123.00	249,318,805.00	87.5%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	10.71%	5.83%	4.70%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>0.71% to 20.71%</b>	<b>-4.17% to 15.83%</b>	<b>-5.30% to 14.70%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.71% to 15.71%	0.83% to 10.83%	-0.30% to 9.70%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	23,123,857.00		
Budget Year (2023-24)	21,611,191.00	(6.54%)	Yes
1st Subsequent Year (2024-25)	10,178,678.00	(52.90%)	Yes
2nd Subsequent Year (2025-26)	10,224,061.00	.45%	No

**Explanation:**  
(required if Yes)

Decline in Federal Revenues year over year due to the spending down of ESSER II, ELOG, and ESSER III.

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

First Prior Year (2022-23)	46,490,487.00		
Budget Year (2023-24)	28,183,211.00	(39.38%)	Yes
1st Subsequent Year (2024-25)	29,000,938.00	2.90%	No
2nd Subsequent Year (2025-26)	29,187,026.00	.64%	No

**Explanation:**  
(required if Yes)

Decline in Other State Revenues from 2022-23 to 2023-24 are primarily due to onetime awards received in 2022-23, including AMIM Discretionary Block Grant, Kitchen Infrastructure & Training Funds and Learning Recovery Emergency Block Grant.

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

First Prior Year (2022-23)	27,548,969.00		
Budget Year (2023-24)	27,156,061.00	(1.43%)	Yes
1st Subsequent Year (2024-25)	26,247,512.00	(3.35%)	Yes
2nd Subsequent Year (2025-26)	26,287,509.00	.15%	No

**Explanation:**  
(required if Yes)

Decline in Other Local Revenues are primarily due to reduced projections for interest income as reserves and onetime awards are spent down.

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

First Prior Year (2022-23)	12,826,868.00		
Budget Year (2023-24)	14,586,422.00	13.72%	No
1st Subsequent Year (2024-25)	12,432,678.00	(14.77%)	Yes
2nd Subsequent Year (2025-26)	13,139,888.00	5.69%	No

**Explanation:**

(required if Yes)

Decline in Books and Supplies in the 1st Subsequent Year are primarily due to reduced textbook adoption projections over prior year and removal of prior year onetime special projects.

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

First Prior Year (2022-23)	27,801,676.00		
Budget Year (2023-24)	31,687,614.00	13.98%	No
1st Subsequent Year (2024-25)	32,536,799.00	2.68%	No
2nd Subsequent Year (2025-26)	34,023,076.00	4.57%	No

**Explanation:**

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	97,163,313.00		
Budget Year (2023-24)	76,950,463.00	(20.80%)	Not Met
1st Subsequent Year (2024-25)	65,427,128.00	(14.98%)	Not Met
2nd Subsequent Year (2025-26)	65,698,596.00	.41%	Met

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

First Prior Year (2022-23)	40,628,544.00		
Budget Year (2023-24)	46,274,036.00	13.90%	Met
1st Subsequent Year (2024-25)	44,969,477.00	(2.82%)	Met
2nd Subsequent Year (2025-26)	47,162,964.00	4.88%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Decline in Federal Revenues year over year due to the spending down of ESSER II, ELOG, and ESSER III.

**Explanation:**

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

Decline in Other State Revenues from 2022-23 to 2023-24 are primarily due to onetime awards received in 2022-23, including AMIM Discretionary Block Grant, Kitchen Infrastructure & Training Funds and Learning Recovery Emergency Block Grant.

**Explanation:**

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

Decline in Other Local Revenues are primarily due to reduced projections for interest income as reserves and onetime awards are spent down.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

**Services and Other Exps**  
(linked from 6B  
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

328,850,541.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

328,850,541.00

9,865,516.23

10,590,514.00

Met

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

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,058,435.00	8,689,646.40	9,477,037.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	38,115,363.31	10,398,193.37	12,540,336.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	46,173,798.31	19,087,839.77	22,017,373.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	268,614,491.03	289,654,880.15	315,901,248.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	268,614,491.03	289,654,880.15	315,901,248.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.2%	6.6%	7.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.7%</b>	<b>2.2%</b>	<b>2.3%</b>

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	14,080,122.32	170,851,553.84	N/A	Met
Second Prior Year (2021-22)	(2,010,585.23)	190,814,350.84	1.1%	Met
First Prior Year (2022-23)	8,152,579.00	211,640,727.00	N/A	Met
Budget Year (2023-24) (Information only)	(6,118,563.00)	230,516,025.00		

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

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



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

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

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	45,795,329.00	50,077,132.27	N/A		Met
Second Prior Year (2021-22)	62,447,195.00	64,157,254.59	N/A		Met
First Prior Year (2022-23)	61,502,694.00	62,146,669.00	N/A		Met
Budget Year (2023-24) (Information only)	70,299,248.00				

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

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

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

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

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

10. **CRITERION: Reserves**

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

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

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,794	20,942	21,165
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s):

\_\_\_\_\_

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	353,017,145.00	353,640,002.00	362,510,388.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	353,017,145.00	353,640,002.00	362,510,388.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,590,514.35	10,609,200.06	10,875,311.64
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		10,590,514.35	10,609,200.06	10,875,311.64

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,590,514.00	10,609,200.00	10,875,312.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	18,545,911.00	20,734,325.00	20,588,267.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	29,136,425.00	31,343,525.00	31,463,579.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.25%	8.86%	8.68%
District's Reserve Standard (Section 10B, Line 7):		10,590,514.35	10,609,200.06	10,875,311.64
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(42,568,895.00)			
Budget Year (2023-24)	(54,571,961.00)	12,003,066.00	28.2%	Not Met
1st Subsequent Year (2024-25)	(56,967,588.00)	2,395,627.00	4.4%	Met
2nd Subsequent Year (2025-26)	(59,551,825.00)	2,584,237.00	4.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	4,100,000.00			
Budget Year (2023-24)	2,400,000.00	(1,700,000.00)	(41.5%)	Not Met
1st Subsequent Year (2024-25)	2,400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	2,400,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

General Fund unrestricted contributions are projected to increase in 2023-24 outside of the standard due to the removal of Special Education onetime funds totaling approximately \$3.0M, increased Special Education and OMMA costs due to negotiated salary increases and COLA.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

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

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

District is projecting a onetime transfer out to Fund 40 in 2022-23 to address future capital project needs.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation	5	03-8011, 25-8699	03-7438/7439 and 25-7438/7439	2,770,000
General Obligation Bonds	28	51-85XX, 86XX	51-7433/7434	173,156,985
Supp Early Retirement Program	1	03-8011	03-3901/3902	2,031,227
State School Building Loans				
Compensated Absences	1	03-8011	03/06-2XXX/3XXX	635,751

Other Long-term Commitments (do not include OPEB):

Certificates of Participation	18	CFD Special Levy Tax Fund	CFD Special Levy Tax Fund	18,235,000
Building Lease - Unit A	15	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	3,244,090
Building Lease - Unit E	16	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	1,677,615
<b>TOTAL:</b>				201,750,668

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	608,503	606,166	608,140	609,510
General Obligation Bonds	20,852,516	20,797,231	18,402,726	17,248,156
Supp Early Retirement Program	2,031,227	2,025,040	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Certificates of Participation	774,463	795,263	765,063	925,863
Building Lease - Unit A	276,689	276,689	276,689	276,689
Building Lease - Unit E	142,621	142,621	142,621	142,621
Total Annual Payments:	24,686,019	24,643,010	20,195,239	19,202,839
<b>Has total annual payment increased over prior year (2022-23)?</b>		<b>No</b>	<b>No</b>	<b>No</b>



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Long-term commitments will continue to be funded by the respective funding sources listed above.

---

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

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

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

No

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

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>No</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>17,244,473.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>0.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>17,244,473.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Actuarial</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,047,473.00	1,047,473.00	1,047,473.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	736,770.00	708,584.00	787,459.00
	d. Number of retirees receiving OPEB benefits	187.00	187.00	187.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1097.2	1121.20	1139.2	1159.2

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

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

Yes

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

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

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

Negotiations Settled

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

May 11, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 28, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jun 13, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

1534033		
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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

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

No	No	No
\$10,850 benefit cap	\$10,850 benefit cap	\$10,850 benefit cap

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
Yes	Yes	Yes
2888019	2917715	2983360

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
Yes	No	No
Yes	No	No

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	896.5	925.53	929.03	933.405

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

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

Yes

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

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

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

Negotiations Settled

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

May 11, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 28, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jun 13, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

645888

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

No	No	No
\$10,850 benefit cap	\$10,850 benefit cap	\$10,850 benefit cap

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

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

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

If Yes, explain the nature of the new costs:


Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes	Yes	Yes
467806	471705	479383

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes	No	No
Yes	No	No

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

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




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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	183.9	187.3	187.3	187.3

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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


Negotiations Not Settled

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

345389

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

No	No	No
\$10,850 benefit cap	\$10,850 benefit cap	

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
402641	407451	417814

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 13, 2023

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

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



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

STUDENT ACTIVITY  
SPECIAL REVENUE  
FUND

2023 - 2024  
Adopted Budget

# Student Activity Special Revenue Fund 2023-2024 Adopted Budget Assumptions

## Overview

California law allows students in California's public schools to raise money and make decisions about how they will spend this money. Student organizations established to raise and spend money on behalf of students are called Associated Student Body organizations, or ASBs. ASBs must be made up of current students and be located at the school where the funds are maintained. The funds raised and spent by student organizations are called associated student body funds or ASB funds. ASB organizations and the management of ASB funds present students with opportunities not only to raise and spend money, but also to learn the principles of operating a small business and acquire leadership skills while making a contribution to their school and fellow students and improving their own educational experience. As students and staff work together to plan projects and activities, students also learn project planning.

ASB organizations are classified as either organized or unorganized. In general, unorganized ASBs are those in which the students do not govern the ASB organization, whereas organized ASBs are those in which the students organize their activities around student clubs and a student council and have more authority to make decisions. The requirements for unorganized ASBs are usually not as complex or specific as for organized ASBs.

In elementary schools the ASB organization is called unorganized because, as a rule, the students do not govern the ASB organization. Usually there is only the primary student body organization and no additional clubs with a more focused agenda. Although students in unorganized ASBs raise funds, they usually have more limited involvement in making decisions about the fundraising events and how the funds are to be spent. The governing board delegates the authority to oversee the raising and spending of funds to the principal/school administrator or another school employee, who is able to make all of the decisions related to the ASB operations and funds. Although authority is delegated to the principal/school administrator, the rules and guideline regarding fundraising and allowable expenditures remain the same as those for organized ASBs.

Student organizations in middle and high schools are called organized because the students organize their activities around student clubs and a student council under the oversight of district administrators and advisors. Organized ASBs have individual clubs under the primary student body organization, each with its own focus and organizational requirements. Students in organized ASBs are primarily responsible for their organizations; the student council and student club leaders hold formal meetings, develop budgets, plan fundraisers, decide how the funds will be spent, and approve payments. The students make the decisions and have primary authority over the funds; the school administrators, ASB bookkeeper and club advisor(s) assist, advise and co-approve student decisions.

## Student Activity Special Revenue Fund 2023-2024 Adopted Budget Assumptions

### Overview – continued

The following Murrieta Valley Unified School District (MVUSD) schools have an ASB:

- ✚ Avaxat Elementary School
- ✚ Antelope Hills Elementary School
- ✚ Alta Murrieta Elementary School
- ✚ Buchanan Elementary School
- ✚ Lisa J. Mails Elementary School
- ✚ Monte Vista Elementary School
- ✚ Rail Ranch Elementary School
- ✚ Tovashal Elementary School
- ✚ Learn @ Home
- ✚ Dorothy McElhinny Middle School
- ✚ Shivela Middle School
- ✚ Thompson Middle School
- ✚ Warm Springs Middle School
- ✚ Murrieta Mesa High School
- ✚ Murrieta Valley High School
- ✚ Vista Murrieta High School

### Revenues and Other Financing Sources

ASB fundraising activities are projected at \$4,897,700.

Interest earnings are projected at \$1,403.

Total 2023-2024 Adopted Budget revenues are projected at \$4,899,103.

## Student Activity Special Revenue Fund 2023-2024 Adopted Budget Assumptions

### Expenditures

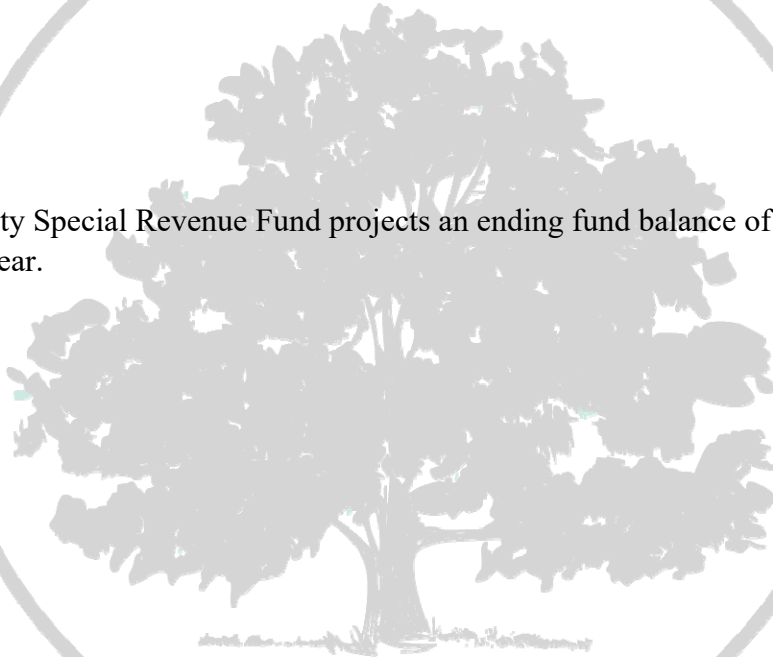
Budgeted expenditures in this fund include, but are not limited to:

- + Field trips/excursions and outdoor education/science camps
- + Extracurricular athletic costs, including costs for ticket sales, game officiating and security and busing.
- + Cost for student social events
- + Scholarships

Total 2023-2024 Adopted Budget expenditures are projected at \$4,761,243.

### Fund Balance

The Student Activity Special Revenue Fund projects an ending fund balance of \$2,333,273 for the 2023-2024 fiscal year.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,917,884.11	4,899,103.00	3.2%
5) TOTAL, REVENUES			4,917,884.11	4,899,103.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,028,692.23	2,032,855.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	2,689,174.92	2,703,388.00	7.2%
6) Capital Outlay		6000-6999	36,690.66	25,000.00	-31.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,754,557.81	4,761,243.00	-24.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			163,326.30	137,860.00	-15.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			163,326.30	137,860.00	-15.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,085.94	2,379,412.24	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,085.94	2,379,412.24	7.4%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,085.94	2,379,412.24	7.4%
2) Ending Balance, June 30 (E + F1e)			2,379,412.24	2,517,272.24	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,000.00	14,000.00	0.0%
Stores		9712	167,657.50	170,000.00	1.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,197,754.74	2,333,272.24	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	1,354.49	1,403.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,916,529.62	4,897,700.00	-0.4%
TOTAL, REVENUES			4,917,884.11	4,899,103.00	3.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	1,896,243.20	1,899,855.00	0.2%
Noncapitalized Equipment		4400	132,449.03	133,000.00	0.4%
TOTAL, BOOKS AND SUPPLIES			2,028,692.23	2,032,855.00	0.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	30,559.74	30,900.00	1.1%
Insurance		5400- 5450	18,448.40	19,185.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,257.26	142,650.00	1.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,499,456.52	2,510,200.00	0.4%
Communications		5900	453.00	453.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,689,174.92	2,703,388.00	7.2%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	36,690.66	25,000.00	-31.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,690.66	25,000.00	-31.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,754,557.81	4,761,243.00	-24.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,917,884.11	4,899,103.00	3.2%
5) TOTAL, REVENUES			4,917,884.11	4,899,103.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		4,754,557.81	4,761,243.00	0.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,754,557.81	4,761,243.00	0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			163,326.30	137,860.00	-15.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			163,326.30	137,860.00	-15.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,085.94	2,379,412.24	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,085.94	2,379,412.24	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,085.94	2,379,412.24	7.4%
2) Ending Balance, June 30 (E + F1e)			2,379,412.24	2,517,272.24	5.8%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	14,000.00	14,000.00	0.0%
Stores		9712	167,657.50	170,000.00	1.4%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,197,754.74	2,333,272.24	6.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,197,754.74	2,333,272.24
Total, Restricted Balance		2,197,754.74	2,333,272.24



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# ADULT EDUCATION FUND

2023 - 2024  
Adopted Budget



# Adult Education Fund

## 2023-2024 Adopted Budget Assumptions

### Overview

Adult Education Funds are designed to provide programs which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED). This program is designed for students to meet high school diploma standards.

State funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics), and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language, and instruction to the community.

Summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

### Revenues

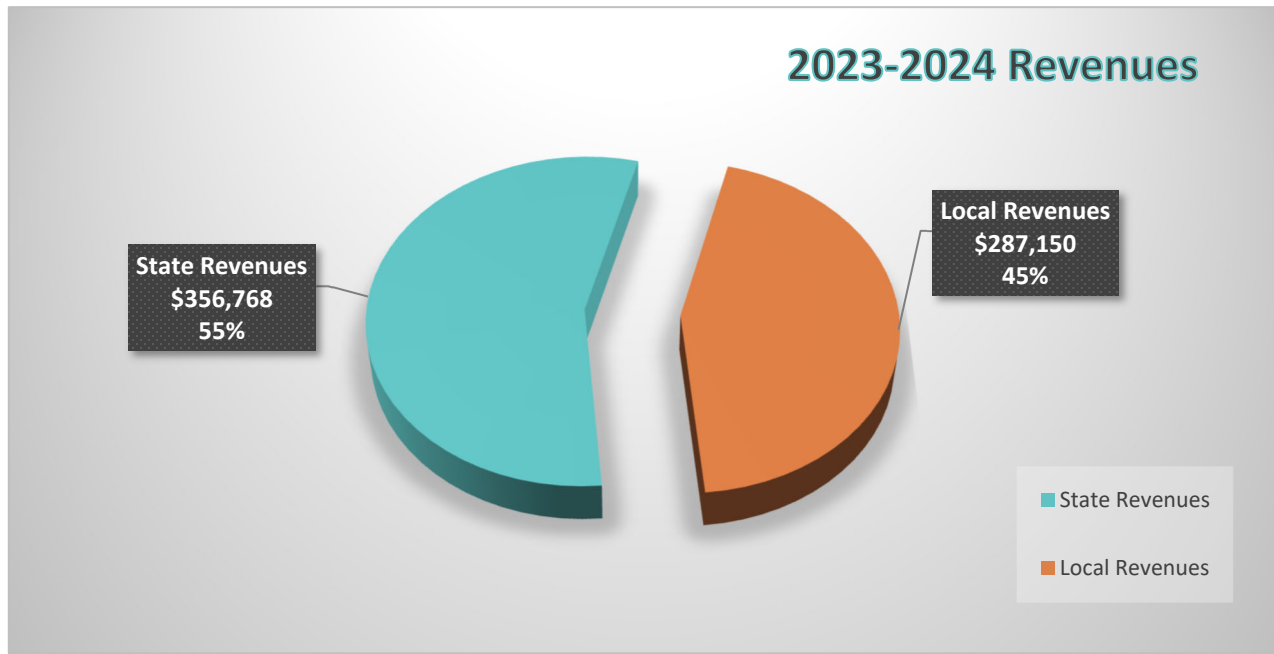
State revenues include California Adult Education Program projected at \$335,632 and CalWorks projected at \$651. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$20,485. Total 2023-2024 Adopted Budget state revenues are projected at \$356,768.

Local revenues are projected at \$287,150 and include online classes, GED testing fees, summer camp programs, and interest earnings.

State funding is equal to 55% of total revenues. Local revenue funding is equal to 45% of total revenues. Total 2023-2024 Adopted Budget revenues are projected at \$643,918.

## Adult Education Fund 2023-2024 Adopted Budget Assumptions

### Revenues-continued



### Expenditures

State and local revenues are used to cover all the costs associated with the Adult Education Program. Expenditures include the GED program, professional growth classes, categorical programs, salaries and benefits for the instructional, administrative, and classified personnel and the operating costs to maintain these programs.

As allowable, the indirect cost rate for the Adult Education unrestricted State program is 5%.

Salary and benefits account for 77% of all expenditures. Step and column for all certificated employees is \$166 plus statutory benefits of \$39 for a total of \$205. Step and column for all classified employees is \$314 plus statutory benefits of \$31 for a total of \$345. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which

# Adult Education Fund

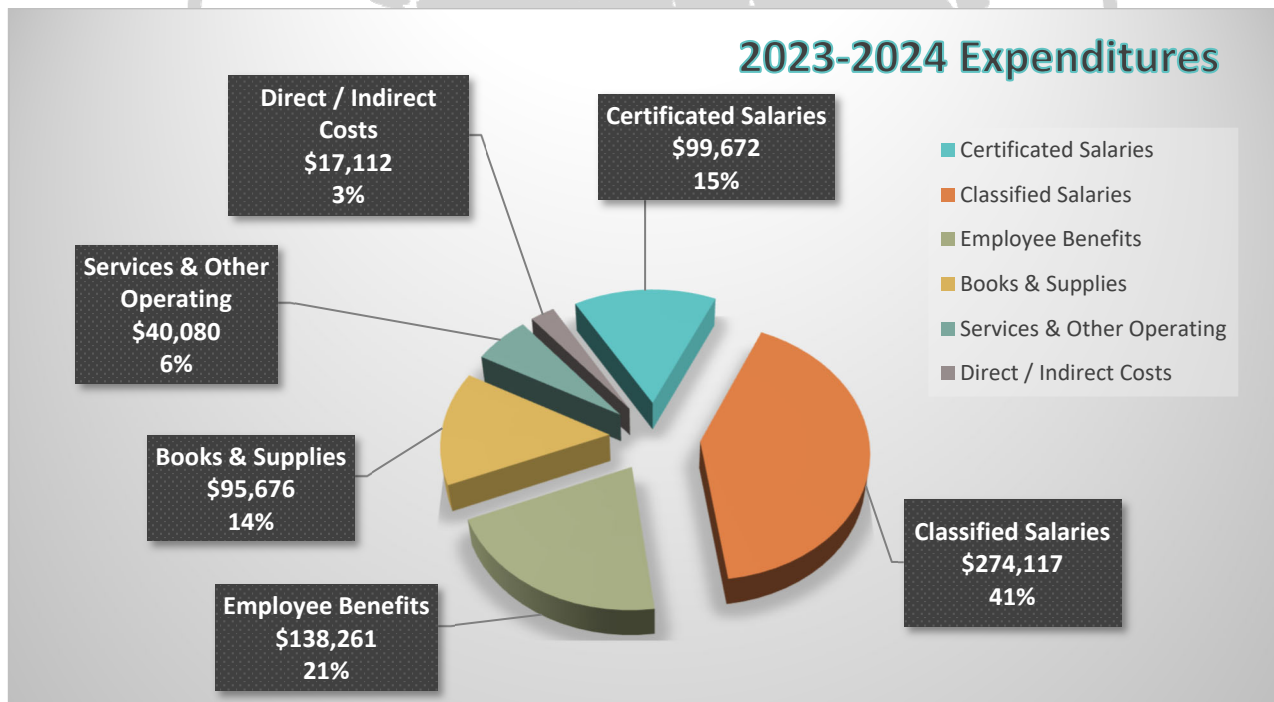
## 2023-2024 Adopted Budget Assumptions

### Expenditures-continued

account for 23% of total expenditures. Total 2023-2024 Adopted Budget expenditures are projected at \$664,918.

Description	2023-2024 Adopted Budget FTE's
Certificated	.30
Classified	2.45
Total FTE's (Full-Time Equivalents)	2.75

2023-2024 Adopted Budget includes 2.75 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 22.10% for certificated and 35.88% for classified.



The Adult Education Fund projects an ending balance of \$287,680 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	346,787.00	356,768.00	2.9%
4) Other Local Revenue		8600-8799	226,464.00	287,150.00	26.8%
5) TOTAL, REVENUES			670,851.00	643,918.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	111,722.00	99,672.00	-10.8%
2) Classified Salaries		2000-2999	277,134.00	274,117.00	-1.1%
3) Employee Benefits		3000-3999	139,921.00	138,261.00	-1.2%
4) Books and Supplies		4000-4999	92,874.00	95,676.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	44,919.00	40,080.00	-10.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,846.00	17,112.00	15.3%
9) TOTAL, EXPENDITURES			681,416.00	664,918.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,565.00)	(21,000.00)	98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,565.00)	(21,000.00)	98.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	319,245.00	308,680.00	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,245.00	308,680.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			319,245.00	308,680.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			308,680.00	287,680.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,000.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	285,680.00	287,680.00	0.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	308,680.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			308,680.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			308,680.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			97,600.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	313,597.00	335,632.00	7.0%
All Other State Revenue	All Other	8590	33,190.00	21,136.00	-36.3%
TOTAL, OTHER STATE REVENUE			346,787.00	356,768.00	2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,217.00	2,500.00	-22.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	223,247.00	284,650.00	27.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,464.00	287,150.00	26.8%
TOTAL, REVENUES			670,851.00	643,918.00	-4.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	62,488.00	47,593.00	-23.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	49,234.00	52,079.00	5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			111,722.00	99,672.00	-10.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	125,710.00	150,000.00	19.3%
Classified Support Salaries		2200	21,810.00	17,267.00	-20.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,614.00	106,850.00	-17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,134.00	274,117.00	-1.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,898.00	68,172.00	6.7%
PERS		3201-3202	32,347.00	28,508.00	-11.9%
OASDI/Medicare/Alternative		3301-3302	18,332.00	13,115.00	-28.5%
Health and Welfare Benefits		3401-3402	14,430.00	22,568.00	56.4%
Unemployment Insurance		3501-3502	1,885.00	187.00	-90.1%
Workers' Compensation		3601-3602	7,782.00	5,607.00	-27.9%
OPEB, Allocated		3701-3702	1,247.00	104.00	-91.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			139,921.00	138,261.00	-1.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,789.00	84,676.00	44.0%
Noncapitalized Equipment		4400	34,085.00	11,000.00	-67.7%
TOTAL, BOOKS AND SUPPLIES			92,874.00	95,676.00	3.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,560.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	151.00	250.00	65.6%
Professional/Consulting Services and Operating Expenditures		5800	39,508.00	39,130.00	-1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,919.00	40,080.00	-10.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,846.00	17,112.00	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,846.00	17,112.00	15.3%
TOTAL, EXPENDITURES			681,416.00	664,918.00	-2.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	346,787.00	356,768.00	2.9%
4) Other Local Revenue		8600-8799	226,464.00	287,150.00	26.8%
5) TOTAL, REVENUES			670,851.00	643,918.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		130,903.00	99,692.00	-23.8%
2) Instruction - Related Services	2000-2999		269,011.00	238,801.00	-11.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		249,471.00	290,457.00	16.4%
7) General Administration	7000-7999		14,846.00	17,112.00	15.3%
8) Plant Services	8000-8999		17,185.00	18,856.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			681,416.00	664,918.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,565.00)	(21,000.00)	98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,565.00)	(21,000.00)	98.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	319,245.00	308,680.00	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,245.00	308,680.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			319,245.00	308,680.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			308,680.00	287,680.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,000.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	285,680.00	287,680.00	0.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	23,000.00	0.00
Total, Restricted Balance		23,000.00	0.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# CHILD DEVELOPMENT FUND

2023 - 2024  
Adopted Budget

# Child Development Fund 2023-2024 Adopted Budget Assumptions

## Overview

Murrieta Valley Unified School District (MVUSD) has been providing child care and early childhood education programs since 1982. Family Services strives to build strong and effective relationships with students, families, and staff. All our programs are designed to provide a safe, structured, and nurturing environment where children are free to explore and make sense of the world around them, learning through intentional play and engaging in age-appropriate hands-on activities.

Programs included in the child development fund consist of:

**Part Day California State Preschool Program (CSPP)-** Serving children ages three and four. Families must meet CDE-EED guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children and a teacher ratio of one permitted teacher to twenty-four children. Part day State Preschool is offered one-hundred and eighty days per year, three hours per day. With the expansion of Transitional Kindergarten and Universal Preschool, part day CSPP programs will expand to all eleven elementary sites in the district. The district is adding PM sessions to our already existing CSPP programs at Cole Canyon, E Hale Curran, and Monte Vista. This expansion will provide consistency at all elementary sites and support a full day for transitional kindergarteners, as well as early childhood education for three and four-year-old children. Family Services offers a parent paid option at every CSPP part day program for families who exceed state guidelines. Programs at E. Hale Curran, Buchanan, Murrieta, and Lisa J Mails combine with Special Education preschool programs to provide daily inclusion opportunities. All part day preschool programs follow State of California Title 5 regulations and Community Care Licensing Title 22 regulations and provide comprehensive early learning experiences, developmental assessments, dental, vision assessments, and nutrition services.

**Child Development Center-Full Day/Year California State Preschool Program (CSPP) and General Child Care and Development (CCTR)-** The Child Development Center (CDC), located at 24300 Las Brisas Road, is open 7:00 a.m.—5:30 p.m. and is a year-round program, operating 242 days, closed only for district holidays. The CDC serves children ages eighteen months to four years. Families must meet California Department of Education Early education Division (CDE-EED) and/or California Department of Social Services Child Care and Development Division (CDSS-CCDD) guidelines for need and income eligibility. The CCTR toddler (18-36 months) staff to child ratio is one adult to four children and a teacher ratio of one permitted teacher to twelve children. The CSPP staff to child ratio is one adult to eight children and a teacher ratio of one permitted teacher to twenty-four children. Currently, the district operates two full day toddler classrooms (18-36 months), one toddler option classroom (30-42 months) and three preschool (36-48 months) full-day, full year, classrooms. Families utilizing full day CSPP Preschool services at the Child Development Center are directly funded by CDE-EED. Toddlers (18-36 months) are funded through a subcontract with

## Child Development Fund 2023-2024 Adopted Budget Assumptions

### Overview – continued

RCOE-CDSS. For the 2023-2024 school year the district will transition one full day CSPP classroom into a part day CSPP. This change will allow the district to support a full school day for transitional kindergarten consistently across the district. Family Services also offers a parent paid option at the CDC for families who exceed state guidelines. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. The Child Development Center provides comprehensive early learning experiences, developmental assessments, dental, hearing and vision assessments, and nutrition services.

**Student Enrichment and Extended Day (SEED)- General Child Care and Development (CCTR) and Expanded Learning Opportunities Program**-Serving students TK-5<sup>th</sup> grade, Student Enrichment and Extended Day programs are located at all elementary schools in the district. SEED classrooms are open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 241 days (180 school days and 61 intersession days), closed only for District holidays and one summer camp preparation day. The staff to student ratio is one adult per fourteen children. Our SEED program also provides the foundation for the 9-hour ELOP school day including 30 intersession days a year. Families must meet CDSS-CCDD guidelines for need and income eligibility or be ELOP eligible. We also offer a parent paid tuition option for families who exceed state guidelines. Summer, Spring, Winter, and Fall camps offer activities when children are not in school. Currently, there are over six-hundred students enrolled in the SEED program. Historically, subsidized spaces were only available at SEED programs located at Avaxat, Buchanan, Murrieta, Alta Murrieta, and E Hale Curran. However, for the 2023-2024 school year, subsidized spots will be available at all eleven elementary school sites. This expansion will better support our community and will eliminate the need for a family to transfer to a school that offers subsidized before and after school care. Kindergarten and TK Wrap-around provide supervision and enrichment experiences and offer a full school day experience for our youngest students. Historically, we have only offered a pm wrap-around session however, with the expansion of subsidized and ELOP funding to all sites, we are able to offer both am and pm kindergarten sessions at all 11 elementary sites. This will support our working families, our school sites and provide for the 9-hour ELOP school day requirement.

## Child Development Fund 2023-2024 Adopted Budget Assumptions

### Overview – continued

**Expanded Learning Opportunities Program (ELOP)-** In the 2021-2022 school year, the State of California created the Expanded Learning Opportunities Program (ELOP), which provides funding for before and after school and summer enrichment programs for transitional kindergarten through sixth grade. For the 2023-2024 school year, all eleven elementary sites will offer a nine-hour ELOP day for qualified students. ELOP provides extracurricular programs for students at all elementary school sites including extended learning opportunities that complement what the students are learning during the school day. ELOP also offers opportunities for students to discover hidden interests and talents by providing resources and programs at their school site. The district will bring ELOP opportunities to our middle schools, including our before school *Meet and Eat*. *Meet and Eat* is designed to support families who must drop off early in the morning before gates are open. The objective is to provide a safe, fun, and warm place to hang out with friends, make new friends, read, create, and collaborate before the school day starts.

**Family Services Parent Center-** Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Collaborating with Riverside County Mental Health and MVUSD Mental Health Team, a variety of classes and monthly parent workshops are offered at the Parent Center. The Parent Center also provides meeting and support group space to district departments and the community.

### Revenues

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal revenues are based on 2023-2024 information provided by the grantee. Total 2023-2024 Adopted Budget federal revenues are projected at \$2,169,000.

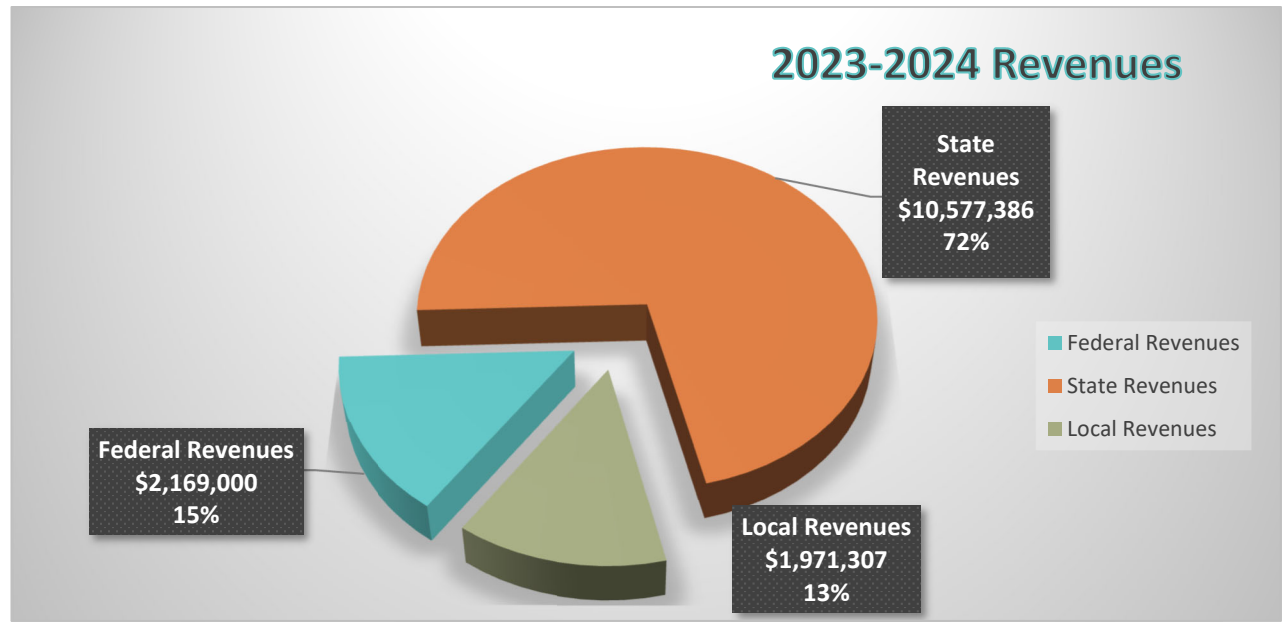
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and the Expanded Learning Opportunities Program. State revenues are projected at \$10,497,409. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$79,977. Total 2023-2024 Adopted state revenues are projected at \$10,577,386.

Other local revenues in the Child Development Fund include parent fees and interest earnings. 2023-2024 Adopted local revenues are projected at \$1,971,307.

Federal and state revenue funding is equal to 87% of total revenues. Local revenue funding is equal to 13% of total revenues. Total 2023-2024 Adopted revenues are projected at \$14,717,693.

## Child Development Fund 2023-2024 Adopted Budget Assumptions

### Revenues – continued



### Expenditures

Federal and state revenues are used to fund the restricted programs and cover all salaries, benefits, operating costs, and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant. The district plans on making program improvements at our CSPP and CCTR sites during the current year.

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits, operating, and indirect costs to maintain these programs.

## Child Development Fund 2023-2024 Adopted Budget Assumptions

### Expenditures- continued

Salary and benefits are equal to 55% of total expenditures. Step and Column for all certificated employees is \$1,132 plus statutory benefits of \$321 for a total of \$1,453. Step and Column for all classified employees is \$49,771 plus statutory benefits of \$17,857 for a total of \$67,628. Other expenditures totaling 45%, include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.06% is included for both unrestricted and restricted programs. Total 2023-2024 Adopted Budget expenditures are projected at \$14,766,062.

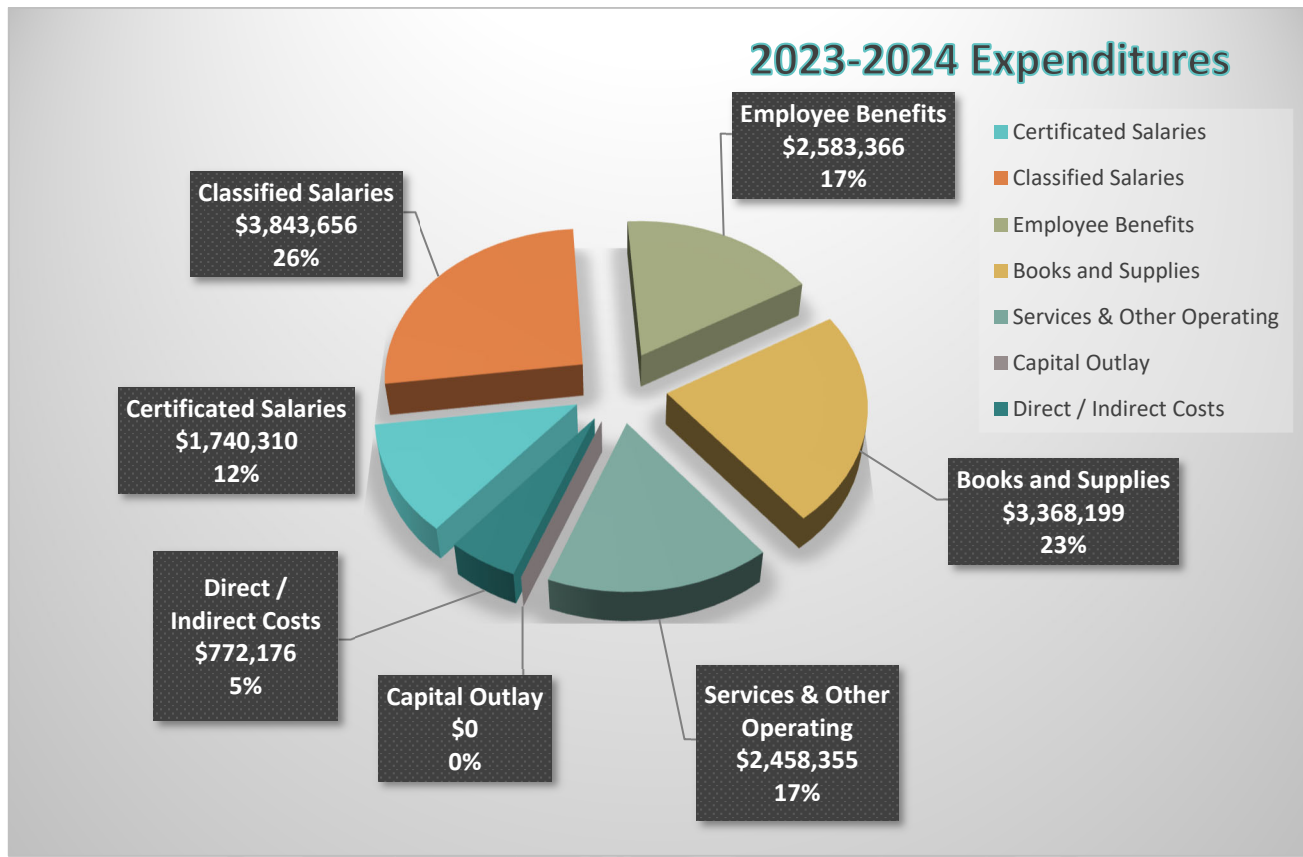
Description	2023-2024 Adopted Budget FTEs
Certificated Teachers / Certificated Support	16.0
Classified	81.63
Management / Support	5.00
Total FTE's (Full-time Equivalents)	102.63

2023-2024 Adopted Budget includes 102.63 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 22.10% for certificated and 35.88% for classified.



## Child Development Fund 2023-2024 Adopted Budget Assumptions

### Expenditures- continued



### Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$7,287,537. The projected ending fund balance of the Child Development Fund is \$7,239,168, which is primarily restricted to the Expanded Learning Opportunities Program.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,234,404.00	2,169,000.00	75.7%
3) Other State Revenue		8300-8599	9,758,417.00	10,577,386.00	8.4%
4) Other Local Revenue		8600-8799	1,924,542.00	1,971,307.00	2.4%
5) TOTAL, REVENUES			12,917,363.00	14,717,693.00	13.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,140,131.00	1,740,310.00	52.6%
2) Classified Salaries		2000-2999	2,504,079.00	3,843,656.00	53.5%
3) Employee Benefits		3000-3999	1,575,135.00	2,583,366.00	64.0%
4) Books and Supplies		4000-4999	1,688,711.00	3,368,199.00	99.5%
5) Services and Other Operating Expenditures		5000-5999	1,505,827.00	2,458,355.00	63.3%
6) Capital Outlay		6000-6999	14,793.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	444,506.00	772,176.00	73.7%
9) TOTAL, EXPENDITURES			8,873,182.00	14,766,062.00	66.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,044,181.00	(48,369.00)	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,044,181.00	(48,369.00)	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,243,356.00	7,287,537.00	124.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,356.00	7,287,537.00	124.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,356.00	7,287,537.00	124.7%
2) Ending Balance, June 30 (E + F1e)			7,287,537.00	7,239,168.00	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,286,699.00	7,179,734.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	838.00	59,434.00	6,992.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,287,537.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,287,537.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			7,287,537.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,234,404.00	2,169,000.00	75.7%
TOTAL, FEDERAL REVENUE			1,234,404.00	2,169,000.00	75.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,379,609.00	2,958,600.00	24.3%
All Other State Revenue	All Other	8590	7,378,808.00	7,618,786.00	3.3%
TOTAL, OTHER STATE REVENUE			9,758,417.00	10,577,386.00	8.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	76,407.00	80,000.00	4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,848,135.00	1,891,307.00	2.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,924,542.00	1,971,307.00	2.4%
TOTAL, REVENUES			12,917,363.00	14,717,693.00	13.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	802,581.00	1,091,077.00	35.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	337,550.00	649,233.00	92.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,140,131.00	1,740,310.00	52.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,115,533.00	1,388,346.00	24.5%
Classified Support Salaries		2200	1,064,653.00	1,994,447.00	87.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,893.00	460,863.00	42.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,504,079.00	3,843,656.00	53.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	210,219.00	267,307.00	27.2%
PERS		3201-3202	682,189.00	1,180,091.00	73.0%
OASDI/Medicare/Alternative		3301-3302	232,229.00	365,682.00	57.5%
Health and Welfare Benefits		3401-3402	338,467.00	664,251.00	96.3%
Unemployment Insurance		3501-3502	17,648.00	2,791.00	-84.2%
Workers' Compensation		3601-3602	72,726.00	83,759.00	15.2%
OPEB, Allocated		3701-3702	21,657.00	19,485.00	-10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,575,135.00	2,583,366.00	64.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,054,956.00	2,658,699.00	152.0%
Noncapitalized Equipment		4400	633,755.00	709,500.00	12.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,688,711.00	3,368,199.00	99.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,910.00	14,000.00	-6.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,456.00	159,770.00	-63.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,334.00	1,625.00	-30.4%
Professional/Consulting Services and Operating Expenditures		5800	1,050,927.00	2,282,960.00	117.2%
Communications		5900	1,200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,505,827.00	2,458,355.00	63.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,793.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,793.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	444,506.00	772,176.00	73.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			444,506.00	772,176.00	73.7%
TOTAL, EXPENDITURES			8,873,182.00	14,766,062.00	66.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,234,404.00	2,169,000.00	75.7%
3) Other State Revenue		8300-8599	9,758,417.00	10,577,386.00	8.4%
4) Other Local Revenue		8600-8799	1,924,542.00	1,971,307.00	2.4%
5) TOTAL, REVENUES			12,917,363.00	14,717,693.00	13.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,590,281.00	7,551,928.00	64.5%
2) Instruction - Related Services	2000-2999		523,009.00	513,999.00	-1.7%
3) Pupil Services	3000-3999		666.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,167,413.00	5,927,959.00	87.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		444,506.00	772,176.00	73.7%
8) Plant Services	8000-8999		147,307.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,873,182.00	14,766,062.00	66.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,044,181.00	(48,369.00)	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,044,181.00	(48,369.00)	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,243,356.00	7,287,537.00	124.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,356.00	7,287,537.00	124.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,356.00	7,287,537.00	124.7%
2) Ending Balance, June 30 (E + F1e)			7,287,537.00	7,239,168.00	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,286,699.00	7,179,734.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	838.00	59,434.00	6,992.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	7,132,232.00	7,179,734.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	154,467.00	0.00
Total, Restricted Balance		7,286,699.00	7,179,734.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

# CAFETERIA SPECIAL REVENUE FUND

2023 - 2024  
Adopted Budget

# Cafeteria Special Revenue Fund

## 2023-2024 Adopted Budget Assumptions

### Overview

The Cafeteria Special Revenue Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the Child Development Center, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the district. The Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

All food prepared meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10 percent saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services Program prepared and served approximately 1.2 million breakfasts and 2.2 million lunches, as well as nearly 0.2 million a la carte meals during the 2022-2023 fiscal year.

### Revenues

Beginning school year 2022-23 California implemented a statewide Universal Meal Program. This program allows all students to receive breakfast and lunch at no cost. California's Universal Meals Program is designed to build on the foundations of the National School Lunch Program (NSLP) and School Breakfast Program and expands the California State Meal Mandate to require all students be offered a nutritiously adequate breakfast and lunch each school day.

Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$15,794,705 and is based on 2022-2023 program participation levels through March 2023. Federal donated commodities entitlement is projected at \$700,000.

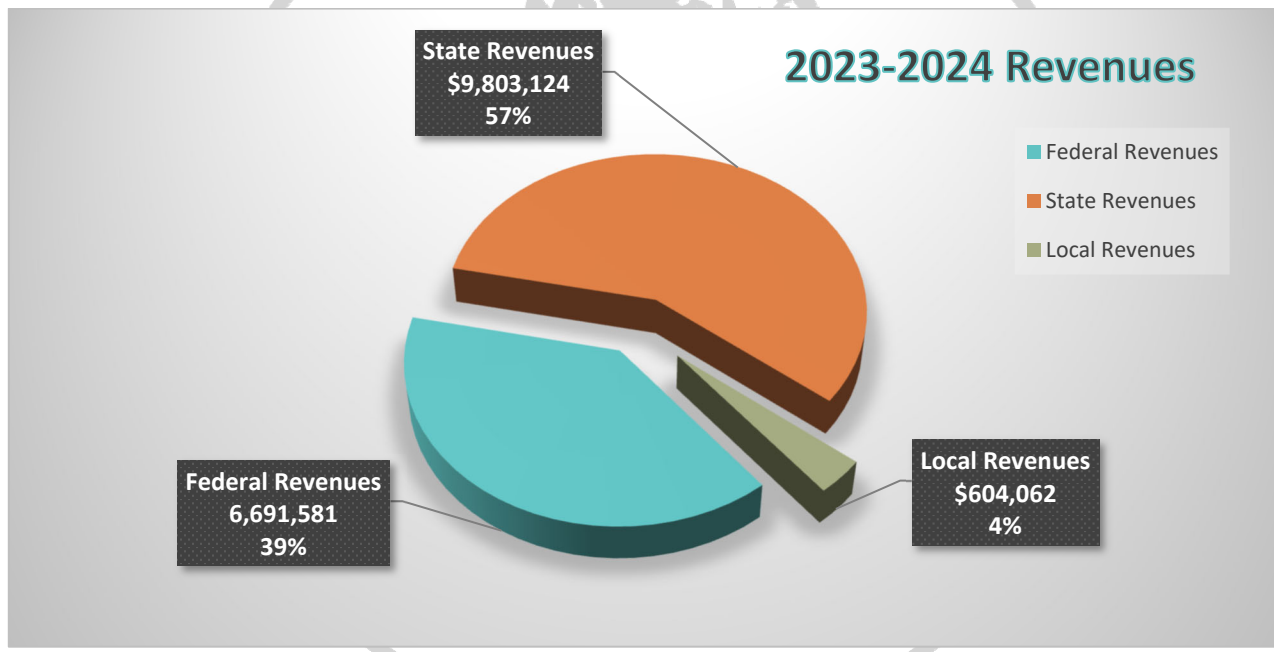


## Cafeteria Special Revenue Fund 2023-2024 Adopted Budget Assumptions

### Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$604,062 and is based on a la carte food sales from the 2022-2023 participation levels through March 2023, current interest rates, cash-flow analysis, and historical data.

Approximately 36% of students qualified for either free or reduced meals. Federal and state reimbursements are equal to 96% of total revenues. Donated food commodities within federal revenues are equal to 4%. Local revenues are equal to 4% of total revenues. Total 2023-2024 revenues are projected at \$17,098,767.



### Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.06%.

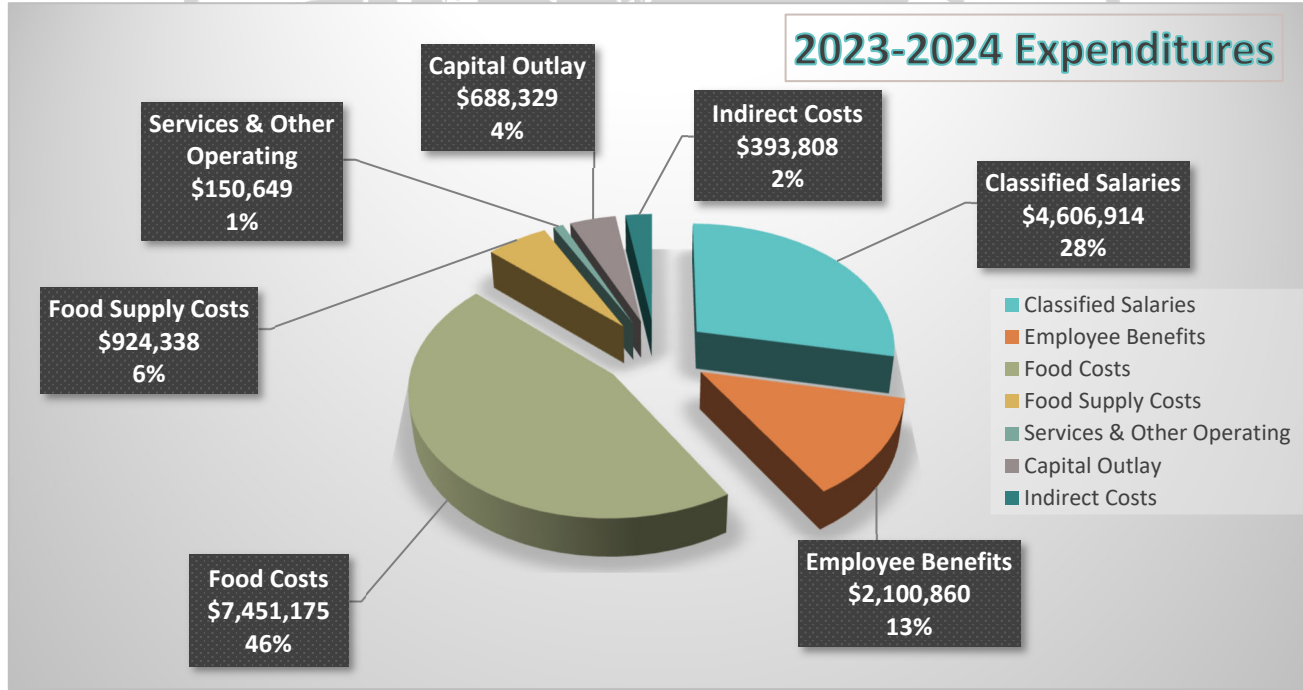
## Cafeteria Special Revenue Fund 2023-2024 Adopted Budget Assumptions

### Expenditures - continued

Salary and benefits account for 41% of total expenditures. Step and Column for all classified employees is \$44,907 plus statutory benefits of \$16,112 for a total of \$61,020. Food costs, commodities, and supplies account for 52% of total expenditures. All other costs account for 7% of total expenditures. Total 2023-2024 Adopted Budget expenditures are projected at \$16,316,073.

Description	2023-2024 Adopted Budget FTE's
Classified Management	3.00
Classified	96.63
Total FTE's (Full-Time equivalents)	99.63

The 2023-2024 Adopted Budget includes 99.63 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 35.88% for classified positions.



## Cafeteria Special Revenue Fund 2023-2024 Adopted Budget Assumptions

### Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$8,776,222 for the 2023-2024 fiscal year.



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,784,465.00	6,691,581.00	-14.0%
3) Other State Revenue		8300-8599	9,803,124.00	9,803,124.00	0.0%
4) Other Local Revenue		8600-8799	583,037.00	604,062.00	3.6%
5) TOTAL, REVENUES			18,170,626.00	17,098,767.00	-5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,103,089.00	4,606,914.00	12.3%
3) Employee Benefits		3000-3999	1,853,206.00	2,100,860.00	13.4%
4) Books and Supplies		4000-4999	7,744,887.00	8,375,513.00	8.1%
5) Services and Other Operating Expenditures		5000-5999	183,455.00	150,649.00	-17.9%
6) Capital Outlay		6000-6999	225,000.00	688,329.00	205.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	361,357.00	393,808.00	9.0%
9) TOTAL, EXPENDITURES			14,470,994.00	16,316,073.00	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,699,632.00	782,694.00	-78.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,699,632.00	782,694.00	-78.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,293,896.00	7,993,528.00	86.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,293,896.00	7,993,528.00	86.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,293,896.00	7,993,528.00	86.2%
2) Ending Balance, June 30 (E + F1e)			7,993,528.00	8,776,222.00	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,993,528.00	8,776,222.00	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,993,528.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,993,528.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			7,993,528.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,082,467.00	5,903,252.00	-16.6%
Donated Food Commodities		8221	701,998.00	700,000.00	-0.3%
All Other Federal Revenue		8290	0.00	88,329.00	New
TOTAL, FEDERAL REVENUE			7,784,465.00	6,691,581.00	-14.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,803,124.00	9,803,124.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,803,124.00	9,803,124.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	570,537.00	591,562.00	3.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,500.00	12,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			583,037.00	604,062.00	3.6%
TOTAL, REVENUES			18,170,626.00	17,098,767.00	-5.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,434,325.00	3,884,039.00	13.1%
Classified Supervisors' and Administrators' Salaries		2300	407,760.00	429,855.00	5.4%
Clerical, Technical and Office Salaries		2400	261,004.00	293,020.00	12.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,103,089.00	4,606,914.00	12.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,008,661.00	1,207,381.00	19.7%
OASDI/Medicare/Alternative		3301-3302	306,056.00	351,122.00	14.7%
Health and Welfare Benefits		3401-3402	425,251.00	453,799.00	6.7%
Unemployment Insurance		3501-3502	20,080.00	2,303.00	-88.5%
Workers' Compensation		3601-3602	82,032.00	69,105.00	-15.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	11,126.00	17,150.00	54.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,853,206.00	2,100,860.00	13.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	200.00	0.00	-100.0%
Materials and Supplies		4300	614,872.00	524,338.00	-14.7%
Noncapitalized Equipment		4400	176,404.00	400,000.00	126.8%
Food		4700	6,953,411.00	7,451,175.00	7.2%
TOTAL, BOOKS AND SUPPLIES			7,744,887.00	8,375,513.00	8.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	4,100.00	156.3%
Dues and Memberships		5300	1,806.00	2,000.00	10.7%
Insurance		5400-5450	2,376.00	2,376.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,700.00	39,700.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,973.00	92,473.00	-28.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,455.00	150,649.00	-17.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	225,000.00	688,329.00	205.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,000.00	688,329.00	205.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	361,357.00	393,808.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			361,357.00	393,808.00	9.0%
TOTAL, EXPENDITURES			14,470,994.00	16,316,073.00	12.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,784,465.00	6,691,581.00	-14.0%
3) Other State Revenue		8300-8599	9,803,124.00	9,803,124.00	0.0%
4) Other Local Revenue		8600-8799	583,037.00	604,062.00	3.6%
5) TOTAL, REVENUES			18,170,626.00	17,098,767.00	-5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,109,637.00	15,922,265.00	12.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		361,357.00	393,808.00	9.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,470,994.00	16,316,073.00	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,699,632.00	782,694.00	-78.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,699,632.00	782,694.00	-78.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,293,896.00	7,993,528.00	86.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,293,896.00	7,993,528.00	86.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,293,896.00	7,993,528.00	86.2%
2) Ending Balance, June 30 (E + F1e)			7,993,528.00	8,776,222.00	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,993,528.00	8,776,222.00	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,993,528.00	8,776,222.00
Total, Restricted Balance		7,993,528.00	8,776,222.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

BUILDING  
FUND

2023 - 2024  
Adopted Budget

# Building Fund

## 2023-2024 Adopted Budget Assumptions

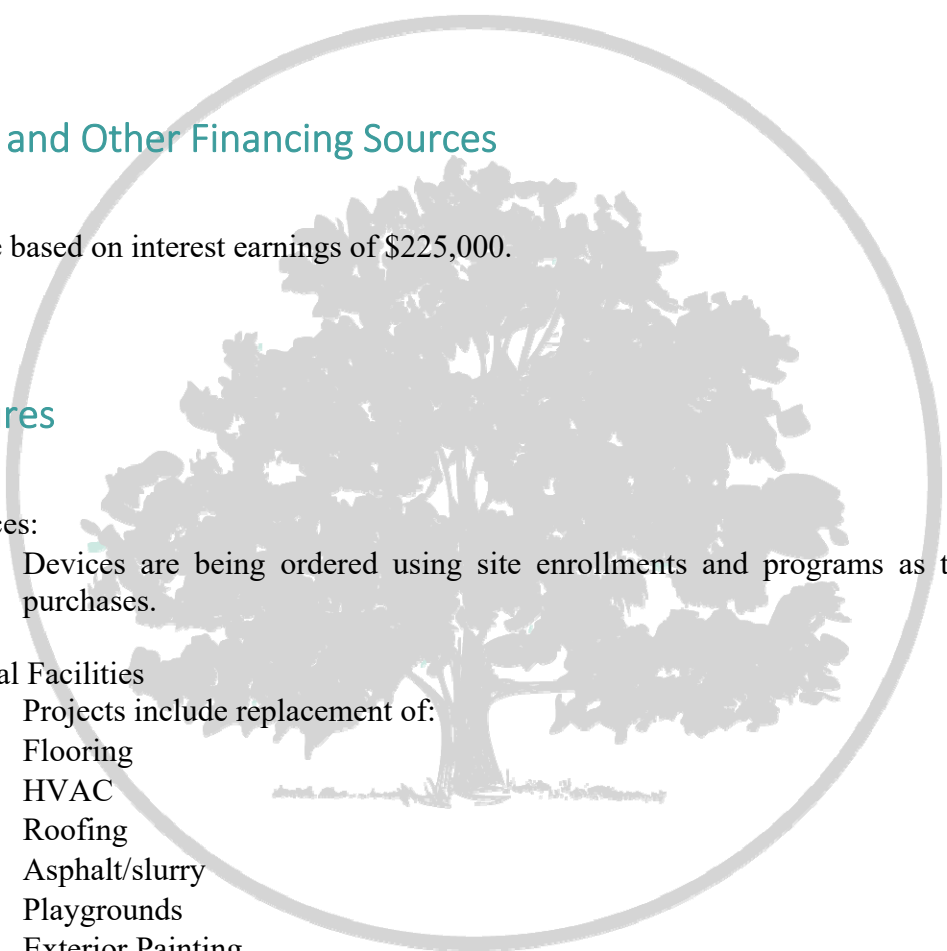
### Overview

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the district. Expenditures in this fund are for facility improvements, technology and equipment to support 21<sup>st</sup> century learning, renovations, upgrades and repairs, site acquisition and construction as described in a ballot measure approved by district voters.

### Revenues and Other Financing Sources

Revenues are based on interest earnings of \$225,000.

### Expenditures

- 
- ✚ Devices:
    - Devices are being ordered using site enrollments and programs as the guide for purchases.
  - ✚ Capital Facilities
    - Projects include replacement of:
    - Flooring
    - HVAC
    - Roofing
    - Asphalt/slurry
    - Playgrounds
    - Exterior Painting
    - Murrieta Elementary School Classroom Building

### Fund Balance

The Building Fund projects an ending fund balance of \$9,455,131 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	371,292.00	225,000.00	-39.4%
5) TOTAL, REVENUES			371,292.00	225,000.00	-39.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	419,995.00	1,000,000.00	138.1%
5) Services and Other Operating Expenditures		5000-5999	1,343,473.00	3,924,218.00	192.1%
6) Capital Outlay		6000-6999	3,079,194.00	16,222,946.00	426.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,842,662.00	21,147,164.00	336.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,471,370.00)	(20,922,164.00)	367.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,678,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,206,630.00	(20,922,164.00)	-247.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,170,665.00	30,377,295.00	87.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,170,665.00	30,377,295.00	87.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,170,665.00	30,377,295.00	87.9%
2) Ending Balance, June 30 (E + F1e)			30,377,295.00	9,455,131.00	-68.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,377,295.00	9,455,131.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,377,295.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			30,377,295.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			30,377,295.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	355,114.00	225,000.00	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,178.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			371,292.00	225,000.00	-39.4%
TOTAL, REVENUES			371,292.00	225,000.00	-39.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	217,503.00	350,000.00	60.9%
Noncapitalized Equipment		4400	202,492.00	650,000.00	221.0%
TOTAL, BOOKS AND SUPPLIES			419,995.00	1,000,000.00	138.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	619,012.00	1,860,518.00	200.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	724,461.00	2,063,700.00	184.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,343,473.00	3,924,218.00	192.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,029,194.00	16,172,946.00	433.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,079,194.00	16,222,946.00	426.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,842,662.00	21,147,164.00	336.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	18,678,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			18,678,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,678,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	371,292.00	225,000.00	-39.4%
5) TOTAL, REVENUES			371,292.00	225,000.00	-39.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,842,662.00	21,147,164.00	336.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,842,662.00	21,147,164.00	336.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(4,471,370.00)	(20,922,164.00)	367.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,678,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			14,206,630.00	(20,922,164.00)	-247.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,170,665.00	30,377,295.00	87.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,170,665.00	30,377,295.00	87.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,170,665.00	30,377,295.00	87.9%
2) Ending Balance, June 30 (E + F1e)			30,377,295.00	9,455,131.00	-68.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,377,295.00	9,455,131.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	30,377,295.00	9,455,131.00
Total, Restricted Balance		30,377,295.00	9,455,131.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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# CAPITAL FACILITIES FUND

2023 - 2024  
Adopted Budget

# Capital Facilities Fund

## 2023-2024 Adopted Budget Assumptions

### Overview

The Capital Facilities Fund is used to account for monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

### Revenues and Other Financing Sources

Collection of Developer Fees is based on housing development projected for 2022/2023. The fees to be collected are anticipated at \$1,000,000.

Interest earnings are projected at \$60,000.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project and the District Support Center.

### Expenditures

Budgeted expenditures in this fund include:

- + Lease of relocatable buildings
- + Consultants/Legal Counsel
- + Salaries and Benefits
- + DSA Project Close Out
- + Buses
- + Transportation Infrastructure (Electric Charging Stations)
- + Transitional Kindergarten Planning
- + Lisa J. Mails Expansion Project

### Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$6,435,301 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,337,347.00	4,473,110.00	-16.2%
5) TOTAL, REVENUES			5,337,347.00	4,473,110.00	-16.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,942.00	211,723.00	8.1%
3) Employee Benefits		3000-3999	73,456.00	90,287.00	22.9%
4) Books and Supplies		4000-4999	19,500.00	93,375.00	378.8%
5) Services and Other Operating Expenditures		5000-5999	1,422,653.00	1,103,543.00	-22.4%
6) Capital Outlay		6000-6999	767,678.00	5,852,599.00	662.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	256,518.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,724,129.00	7,608,045.00	179.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,613,218.00	(3,134,935.00)	-220.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,613,218.00	(3,134,935.00)	-220.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,957,018.00	9,570,236.00	37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,957,018.00	9,570,236.00	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,957,018.00	9,570,236.00	37.6%
2) Ending Balance, June 30 (E + F1e)			9,570,236.00	6,435,301.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,570,236.00	6,435,301.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,570,237.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,570,237.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,570,237.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,500,000.00	1,000,000.00	-77.8%
Other Local Revenue					
All Other Local Revenue		8699	777,347.00	3,413,110.00	339.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,337,347.00	4,473,110.00	-16.2%
TOTAL, REVENUES			5,337,347.00	4,473,110.00	-16.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	161,236.00	174,222.00	8.1%
Clerical, Technical and Office Salaries		2400	34,706.00	37,501.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			195,942.00	211,723.00	8.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,976.00	56,488.00	15.3%
OASDI/Medicare/Alternative		3301-3302	13,629.00	15,327.00	12.5%
Health and Welfare Benefits		3401-3402	5,966.00	15,190.00	154.6%
Unemployment Insurance		3501-3502	966.00	106.00	-89.0%
Workers' Compensation		3601-3602	3,919.00	3,176.00	-19.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			73,456.00	90,287.00	22.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	654.00	0.00	-100.0%
Noncapitalized Equipment		4400	18,846.00	93,375.00	395.5%
TOTAL, BOOKS AND SUPPLIES			19,500.00	93,375.00	378.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	293,721.00	122,798.00	-58.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,128,732.00	980,545.00	-13.1%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,422,653.00	1,103,543.00	-22.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	13,550.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	639,730.00	5,552,599.00	768.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	114,398.00	300,000.00	162.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			767,678.00	5,852,599.00	662.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	56,518.00	25.9%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	256,518.00	4.7%
TOTAL, EXPENDITURES			2,724,129.00	7,608,045.00	179.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,337,347.00	4,473,110.00	-16.2%
5) TOTAL, REVENUES			5,337,347.00	4,473,110.00	-16.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,021,235.00	1,109,210.00	8.6%
8) Plant Services	8000-8999		1,457,994.00	6,242,317.00	328.1%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	256,518.00	4.7%
10) TOTAL, EXPENDITURES			2,724,129.00	7,608,045.00	179.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			2,613,218.00	(3,134,935.00)	-220.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			2,613,218.00	(3,134,935.00)	-220.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,957,018.00	9,570,236.00	37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,957,018.00	9,570,236.00	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,957,018.00	9,570,236.00	37.6%
2) Ending Balance, June 30 (E + F1e)			9,570,236.00	6,435,301.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,570,236.00	6,435,301.00	-32.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	9,570,236.00	6,435,301.00
Total, Restricted Balance		9,570,236.00	6,435,301.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

*Inspiring every student to think, to learn, to achieve, to care.*

SPECIAL RESERVE FUND  
FOR CAPITAL OUTLAY  
PROJECTS

2023 - 2024  
Adopted Budget

# Special Reserve Fund for Capital Outlay Projects 2023-2024 Adopted Budget Assumptions

## Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures associated with furniture, equipment, and technology infrastructure.

## Revenues and Other Financing Sources

Revenues include the Electric Bus Grant through Southern California Air Quality Management District in the amount of \$2,590,000, interest earnings of \$200, and a \$2,400,000 transfer from General Fund.

## Expenditures

Infrastructure upgrades including cabling and networking equipment and systems, servers and associated systems and software, management systems and software, security equipment and security related systems and software, and audio/visual equipment and related systems and software. Also included are expenditures related to support aging classrooms, including furniture, and ongoing equipment and technology replacement.

## Fund Balance

The Special Reserve Fund for Capital Outlay projects an ending fund balance of \$2,825,415 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,590,000.00	New
4) Other Local Revenue		8600-8799	5,800.00	200.00	-96.6%
5) TOTAL, REVENUES			5,800.00	2,590,200.00	44,558.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,028,028.00	2,178,394.00	-28.1%
5) Services and Other Operating Expenditures		5000-5999	154,840.00	20,685.00	-86.6%
6) Capital Outlay		6000-6999	0.00	2,590,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,182,868.00	4,789,079.00	50.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,177,068.00)	(2,198,879.00)	-30.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,100,000.00	2,400,000.00	-41.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,100,000.00	2,400,000.00	-41.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			922,932.00	201,121.00	-78.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,362.00	2,624,294.00	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,362.00	2,624,294.00	54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,362.00	2,624,294.00	54.2%
2) Ending Balance, June 30 (E + F1e)			2,624,294.00	2,825,415.00	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,500,000.00	2,825,415.00	13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	124,294.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,624,294.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,624,294.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,624,294.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,590,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	2,590,000.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,800.00	200.00	-96.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,800.00	200.00	-96.6%
TOTAL, REVENUES			5,800.00	2,590,200.00	44,558.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	955,764.00	77,850.00	-91.9%
Noncapitalized Equipment		4400	2,072,264.00	2,100,544.00	1.4%
TOTAL, BOOKS AND SUPPLIES			3,028,028.00	2,178,394.00	-28.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,250.00	325.00	-99.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	71,559.00	20,360.00	-71.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,840.00	20,685.00	-86.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,590,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,590,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,182,868.00	4,789,079.00	50.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,100,000.00	2,400,000.00	-41.5%
(a) TOTAL, INTERFUND TRANSFERS IN			4,100,000.00	2,400,000.00	-41.5%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,100,000.00	2,400,000.00	-41.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,590,000.00	New
4) Other Local Revenue		8600-8799	5,800.00	200.00	-96.6%
5) TOTAL, REVENUES			5,800.00	2,590,200.00	44,558.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,182,868.00	4,789,079.00	50.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,182,868.00	4,789,079.00	50.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,177,068.00)	(2,198,879.00)	-30.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,100,000.00	2,400,000.00	-41.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,100,000.00	2,400,000.00	-41.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			922,932.00	201,121.00	-78.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,362.00	2,624,294.00	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,362.00	2,624,294.00	54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,362.00	2,624,294.00	54.2%
2) Ending Balance, June 30 (E + F1e)			2,624,294.00	2,825,415.00	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,500,000.00	2,825,415.00	13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	124,294.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,500,000.00	2,825,415.00
Total, Restricted Balance		2,500,000.00	2,825,415.00