



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

2023-2024
FIRST INTERIM
December 14, 2023

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MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT CERTIFICATION

2023 - 2024
First Interim

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: James L. Whittington Telephone: (951) 696-1600
Title: Chief Financial Officer 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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

GENERAL
FUND

2023 - 2024
First Interim

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Overview

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

- Governor's 2023-2024 State Enacted Budget
- School Services of California Governor's 2023-24 Enacted State Budget Financial Dashboard Projections
- Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator
- Riverside County Office of Education First Interim 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
 - State Budget impacts are reflected in the First Interim Report
- 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
- Governor's January Budget Proposal for 2024-2025 Fiscal Year

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 First Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

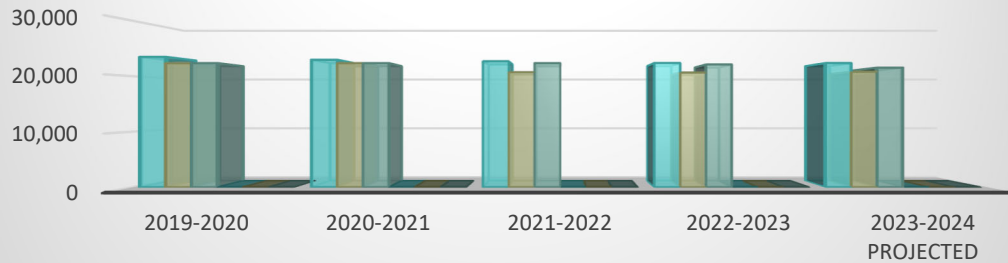
Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education First Interim Guidance Letter and School Services of California's 2023-2024 Enacted State Budget Financial Dashboard. 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 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
- Projected CBEDS Enrollment 22,351
- Projected P2 ADA 20,786
- LCFF Funded ADA 21,525 based on prior 3-year average ADA
 - Includes 6 ADA from County Programs

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim 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	22,351
P2 ADA-District Only	22,340	22,340	20,723	20,642	20,786
LCFF Funded ADA	22,348	22,348	22,339	22,088	21,525
ADA/Enrollment %	95.19%	97.34%	91.42%	92.34%	93.00%
Enrollment Change %	0.94%	-2.22%	-1.22%	-1.39%	-0.02%
ADA Change %	1.03%	0.00%	-7.24%	-0.39%	0.70%

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	4,655	3,371	7,880	21,525
LCFF Grade Level Funding	\$67,088,653	\$51,099,703	\$38,097,305	\$105,908,222	\$262,193,883
Transportation Funding					\$95,947
TK Ratio Add-On					\$1,789,276
2023-2024 PROJECTED LCFF FUNDING					\$264,079,106

LCFF funding totaling \$264,079,106 is comprised of the following sources:

- State Aid \$124,517,902 = 47%
- Property Taxes \$70,239,398 = 27%
- Education Protection Account \$69,321,806 = 26%

LCFF funding includes a transfer of <\$3,530,171> to the Deferred Maintenance Fund. Funds will support district deferred maintenance needs as defined in Education Code 17582.

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Revenues

2023-2024 First Interim 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	\$ 17,586
3010	ESEA: Title I	\$ 2,905,325
3213	Elementary & Secondary School Emergency Relief III Fund	\$ 8,867,595
3214	Elementary & Secondary School Emergency Relief III Fund Learning Loss	\$ 2,456,308
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 5,488,218
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 8,278
3315	Special Ed: IDEA Preschool Grants	\$ 94,547
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 100,000
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	\$ 510,090
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 222,277
4201	ESEA: Title III Immigrant Student Program	\$ 24,320
4203	ESEA: Title III Limited English Proficient	\$ 170,316
5634	American Rescue Plan-Homeless Children & Youth II	\$ 62,449
	TOTAL FEDERAL REVENUES	\$21,122,092

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Revenues – continued

2023-2024 First Interim 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 \$177 per ADA and Lottery Prop 20 \$72 per ADA.
- Estimated STRS On Behalf Pension Contribution rate is based on prior year. The district will record the 2023-2024 actual STRS On Behalf Pension Contribution at Unaudited Actuals.

Resource	Description	Allocation
0000	Mandated Block Grant	\$ 1,038,064
0000	State Testing Revenues	\$ 20,000
0704	Home-to-School Transportation	\$ 1,439,515
0705	Special Education Transportation	\$ 1,946,008
1100	Lottery	\$ 3,838,776
6053	Universal PreK Planning	\$ 242,948
6300	Lottery Prop 20	\$ 1,561,536
6387	Career Technical Education Incentive Grant	\$ 1,643,718
6520	Special Education Workability	\$ 58,145
6546	Special Education Mental Health	\$ 1,670,224
6547	Special Education Early Intervention Preschool Grant	\$ 1,541,453
6762	Arts, Music and Instructional Materials Discretionary Block Grant	\$ 283,230
6770	Arts and Music in Schools Prop 28	\$ 3,376,248
7435	Learning Recovery Emergency Block Grant	\$ 15,969
7690	STRS on Behalf Pension Contribution	\$12,700,583
TOTAL STATE REVENUES		\$31,376,417

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Revenues – continued

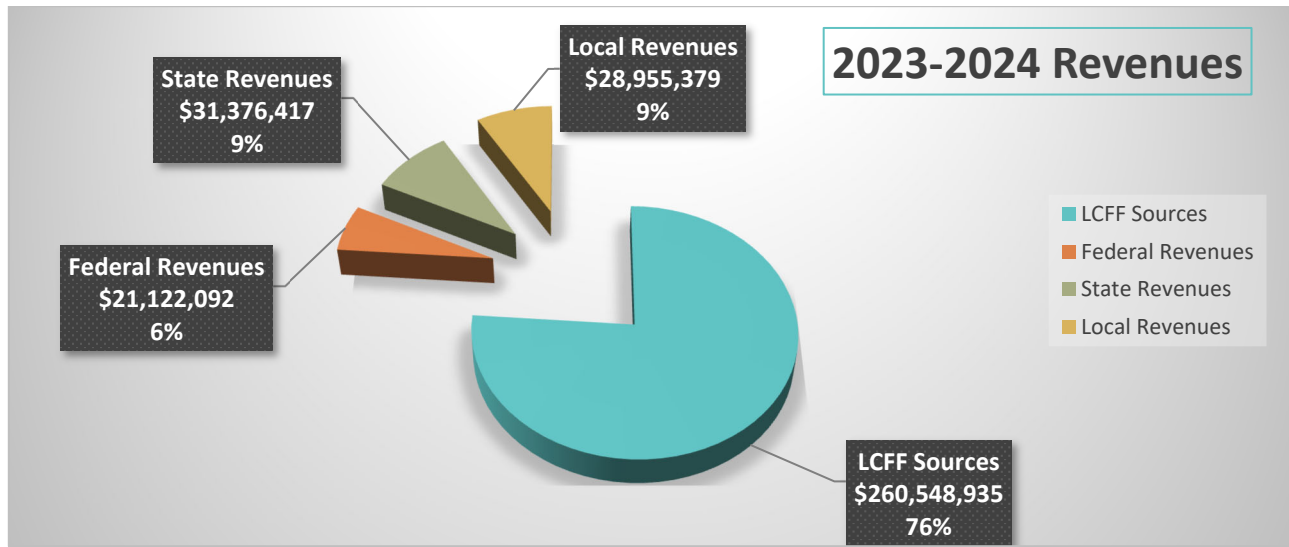
2023-2024 First Interim Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education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

Resource	Description	Allocation
0000	Sale of Equipment and Supplies	\$ 36,202
0000	Leases & Rentals	\$ 395,000
0000	Interest	\$ 1,250,000
0000	Other Income	\$ 771,000
0200/0201	Safety Credits Reimbursements	\$ 1,810,388
0310	Medi-Cal Administrative Activities	\$ 600,000
0600	Donation Revenue	\$ 600,000
0601	District Site Program Awards	\$ 19,000
0607	Restitution and Insurance Reimbursements	\$ 130,439
0610	Other Local Awards and Grants	\$ 1,000
0612	Community Engagement Initiative	\$ 53,000
0615	Unified Sports / Special Olympics	\$ 25,000
0620	Non-Resident Student Fees	\$ 120,020
0704	Transportation Services	\$ 250,000
0991	Bill to Outside Agencies	\$ 1,240,092
6500	Special Education SELPA Transfer from COE	\$ 18,178,334
6500	SELPA OCI-OOHC	\$ 1,269,999
6531	Low Incidence Special Education	\$ 362,278
9010	Medi-Cal LEA Billing Option Program	\$ 500,000
9986	Redevelopment Revenues	\$ 1,343,627
	TOTAL LOCAL REVENUES	\$ 28,955,379

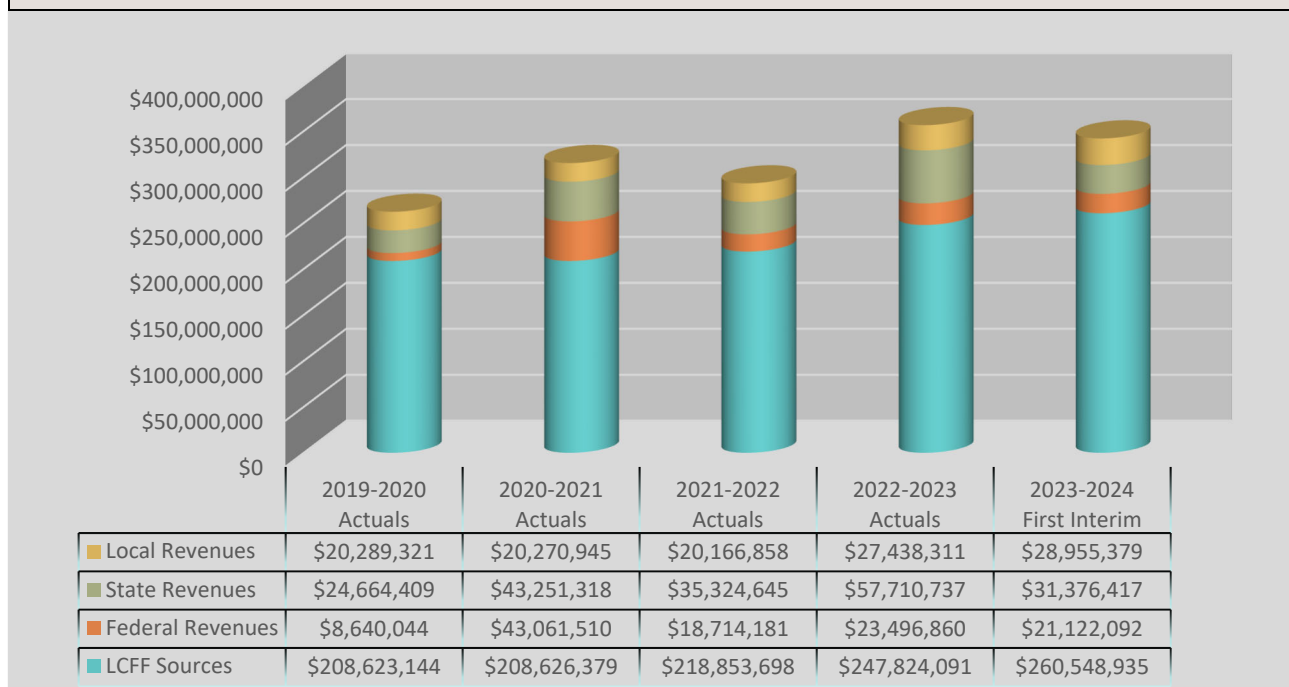
Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Revenues – continued

2023-2024 First Interim Budget revenues are projected at \$342,002,823.



Historical Revenues



Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Expenditures

Salaries and Benefits

- 2023-2024 First Interim Budget includes the following FTEs:
 - Certificated Bargaining Unit 1,126.60
 - Classified Bargaining Unit 911.12
 - Management/Support 194.30
- Certificated staffing ratios to develop initial 2023-2024 general education staffing requirements by grade level:
 - TK – 24:1 (adult to student ratio is 12:1)
 - 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
- 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	38	87	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

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Expenditures – continued

- Statutory Benefits and Health and Welfare
 - STRS (State Teachers' Retirement System)
 - Adopted Budget included STRS rate equal to 19.10%.
 - PERS (Public Employees' Retirement System)
 - Adopted Budget included a PERS rate increase of 1.31% from 25.37% to 26.68% equal to approximately \$0.7 million.
 - First Interim certificated total statutory benefit rate equal to 21.954%
 - First Interim classified total statutory benefit rate equal to 35.734%
 - First Interim health and welfare cap \$11,000 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 First Interim 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 \$567,343 for a total of \$3,151,580.
 - All classified employees \$443,857 plus statutory benefits of \$158,608 for a total of \$602,465.
- Retiree Benefits are projected at \$1,055,577.
- Annual payments for the 2018-2019 Supplemental Early Retirement Incentive Program: fifth annual payment of \$2,025,040.
- The budget also includes approximately \$9.4M 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 \$294,278,991 are equal to 84.55% of total expenditures.

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim 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	\$65,000	\$90	80% of 2022-23 Site LCAP Allocation
Middle Schools	\$85,500	\$90	
High Schools	\$225,000	\$90	
Alternative Education	\$35,000	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	\$149,610	Tovashal Elementary	\$119,046
Antelope Hills Elementary	\$117,436	Shivela Middle	\$151,792
Avaxat Elementary	\$129,958	Thompson Middle	\$180,538
Buchanan Elementary	\$150,122	Warm Springs Middle	\$112,217
Cole Canyon Elementary	\$148,835	McElhinney Middle	\$160,578
E. Hale Curran Elementary	\$127,259	Murrieta Valley High	\$260,218
Lisa J. Mails Elementary	\$129,391	Murrieta Mesa High	\$270,319
Monte Vista Elementary	\$134,432	Vista Murrieta High	\$367,360
Murrieta Elementary	\$155,567	Murrieta Canyon Academy	\$ 40,299
Rail Ranch Elementary	\$124,194	Learn @ Home	\$ 47,842
		Total	\$3,077,013

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	\$ 49,500
Educational Services	\$ 40,500	Operations & Grounds	\$ 59,500
Facilities/Planning/Const/SIS	\$ 19,000	Special Education	\$ 112,000
Fiscal Services	\$ 36,000	Student Support	\$ 34,675
Human Resources/Risk Mgmt	\$ 41,000	Technology	\$ 40,000
		Total	\$ 552,175

Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Expenditures – continued

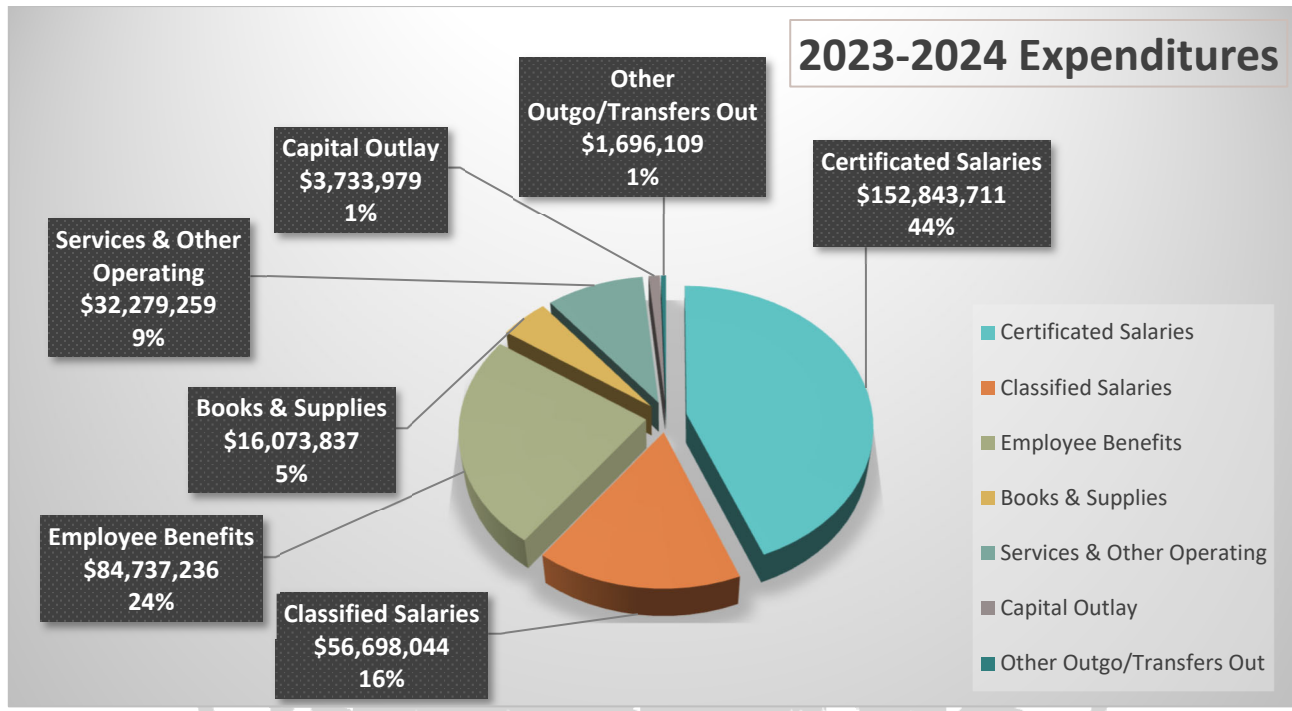
Other Expenditures

- Lottery expenditures totaling \$5,993,444 include the following:
 - Certificated Teacher Salaries and Benefits \$3,838,776.
 - Textbooks, Library Support and Software Programs \$2,154,668.
- Site Programs: Athletics, Band, Choir and Drama \$511,951.
- Expanded Learning Opportunities Grants (ELOG) one-time funds to be used for ongoing paraprofessional salaries and benefits totaling \$1,013,503 in the current fiscal year.
- ESSER III one-time funds to be used for ongoing expenditures totaling \$11,323,903 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
 - Site Support Teachers on Special Assignment (TOSA)
 - Social Workers
 - Summer School
- Arts, Music and Instructional Materials Block Grant expenditures budgeted at \$4.0M.
- Arts and Music in Schools Prop 28 programs expenditures \$943,396.
- Textbook adoption budgeted at \$1,938,165.
- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$8,142,300.
- Districtwide supplies, software, and other operational services are included at \$16,349,625.
- Long term debt and other outgo expenditures have been budgeted at \$361,201.
- Operating leases for buildings, buses, copiers, and print shop are budgeted at \$2,068,770.
- Murrieta Valley Unified School District's approved indirect cost rate for 2023-2024 is 5.55% and will provide an estimated \$2,884,409 to the unrestricted general fund from restricted resources and other district funds.

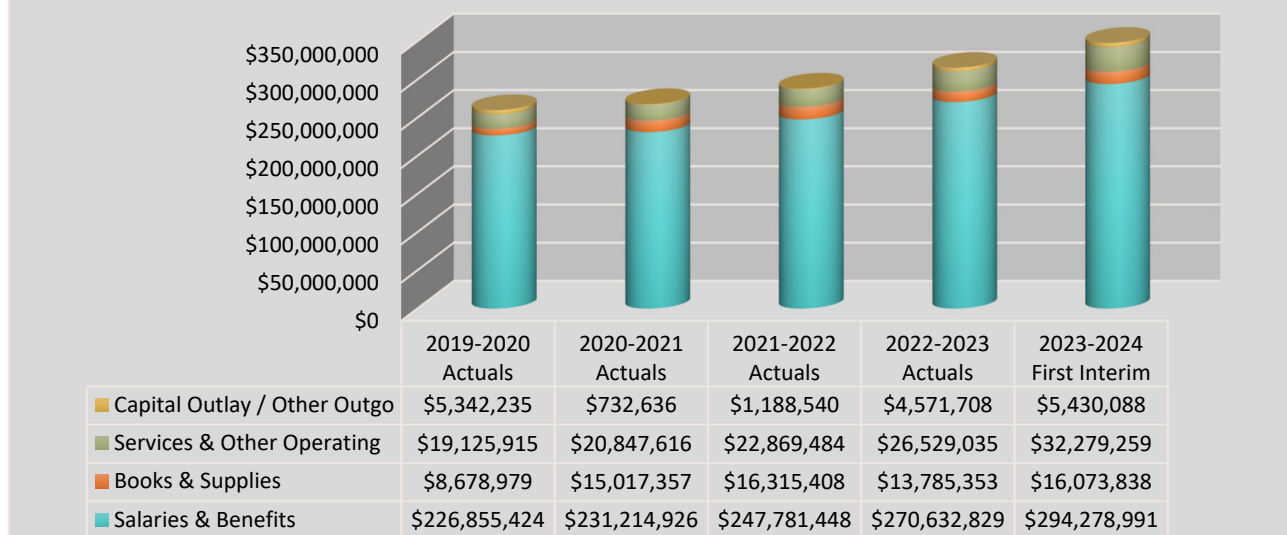
Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Expenditures – continued

2023-2024 First Interim Budget expenditures are projected at \$348,062,175.



Historical Expenditures



Murrieta Valley Unified School District - General Fund 2023-2024 First Interim Budget Assumptions

Other Financing Sources and Uses

- The 2023-2024 First Interim 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 \$9,719,257 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 \$41,597,780.
- 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 \$3,632,322.

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 First Interim 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 \$21,706,400 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
\$ 12,797,096	\$ 6,640,543	\$ 916,887	\$ 4,055,520	\$ 24,410,046

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 First Interim 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	\$ 44,247,085	\$ 44,247,085
Committed	\$ 32,000,000	\$ 0	\$ 32,000,000
Assigned	\$ 3,429,639	\$ 0	\$ 3,429,639
Unassigned Reserve for Economic Uncertainties 3%	\$ 10,441,865	\$ 0	\$ 10,441,865
Unassigned/Unappropriated	\$ 22,930,123	\$ 0	\$ 22,930,123
ENDING FUND BALANCE TOTALS	\$68,816,627	\$ 44,247,085	\$113,063,712

The 2023-2024 First Interim 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.

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	263,800,988.00	263,800,988.00	101,536,764.89	260,548,935.00	(3,252,053.00)	-1.2%
2) Federal Revenue		8100-8299	618,000.00	618,000.00	0.00	17,586.00	(600,414.00)	-97.2%
3) Other State Revenue		8300-8599	8,557,090.00	8,557,090.00	1,538,852.00	8,282,363.00	(274,727.00)	-3.2%
4) Other Local Revenue		8600-8799	5,993,345.00	5,993,345.00	1,272,332.82	7,301,141.00	1,307,796.00	21.8%
5) TOTAL, REVENUES			278,969,423.00	278,969,423.00	104,347,949.71	276,150,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,117,758.00	113,138,940.00	36,792,437.03	113,310,470.00	(171,530.00)	-0.2%
2) Classified Salaries		2000-2999	35,415,479.00	35,415,382.00	10,848,192.74	34,324,423.96	1,090,958.04	3.1%
3) Employee Benefits		3000-3999	51,512,539.00	51,514,683.00	18,403,597.55	50,441,910.00	1,072,773.00	2.1%
4) Books and Supplies		4000-4999	7,616,376.00	7,451,746.00	1,186,323.32	6,557,495.61	894,250.39	12.0%
5) Services and Other Operating Expenditures		5000-5999	22,109,033.00	22,307,514.00	8,553,261.86	22,904,621.00	(597,107.00)	-2.7%
6) Capital Outlay		6000-6999	796,500.00	739,420.00	276,476.18	905,462.00	(166,042.00)	-22.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	406,201.00	406,201.00	229,973.08	406,201.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,857,861.00)	(2,857,861.00)	(77,752.93)	(2,884,408.96)	26,547.96	-0.9%
9) TOTAL, EXPENDITURES			228,116,025.00	228,116,025.00	76,212,508.83	225,966,174.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,853,398.00	50,853,398.00	28,135,440.88	50,183,850.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(54,571,961.00)	(54,571,961.00)	0.00	(50,192,540.00)	4,379,421.00	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,971,961.00)	(56,971,961.00)	(2,400,000.00)	(52,592,540.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,118,563.00)	(6,118,563.00)	25,735,440.88	(2,408,689.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,299,248.00	71,225,316.60		71,225,316.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,299,248.00	71,225,316.60		71,225,316.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,299,248.00	71,225,316.60		71,225,316.60		
2) Ending Balance, June 30 (E + F1e)			64,180,685.00	65,106,753.60		68,816,626.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	32,000,000.00	32,000,000.00		32,000,000.00		
d) Assigned								
Other Assignments		9780	3,026,685.00	1,979,684.69		3,429,638.00		
Medi-cal Administrative Activities	0000	9780	940,217.00					
Donations	0000	9780	988,619.00					
Site Facilities Use Agreements	0000	9780	211,760.00					
Other Grants	0000	9780	12,000.00					
Non-Resident Student Fees	0000	9780	874,089.00					
Medi-cal Administrative Activities	0000	9780				944,643.00		
Donations	0000	9780				695,438.00		
Site Discretionary Program Awards	0000	9780				328,969.00		
Site Facilities Use Agreements	0000	9780				246,353.00		
Grounds	0000	9780				264,730.00		
Non-Resident Student Fees	0000	9780				949,505.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,590,514.00	10,579,045.00		10,441,865.26		
Unassigned/Unappropriated Amount		9790	18,548,486.00	20,533,023.91		22,930,123.73		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	144,469,903.00	144,469,903.00	78,726,944.00	124,517,902.00	(19,952,001.00)	-13.8%
Education Protection Account State Aid - Current Year		8012	53,466,180.00	53,466,180.00	17,784,976.00	69,321,806.00	15,855,626.00	29.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	538,351.00	538,351.00	0.00	538,351.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	62,098,519.00	62,098,519.00	0.00	64,066,721.00	1,968,202.00	3.2%
Unsecured Roll Taxes		8042	2,858,740.00	2,858,740.00	0.00	2,858,740.00	0.00	0.0%
Prior Years' Taxes		8043	2,798,126.00	2,798,126.00	3,899,692.20	2,798,126.00	0.00	0.0%
Supplemental Taxes		8044	1,972,891.00	1,972,891.00	822,865.98	2,369,963.00	397,072.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	(7,173,774.00)	(7,173,774.00)	302,286.71	(6,898,400.00)	275,374.00	-3.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,811,135.00	2,811,135.00	0.00	4,546,610.00	1,735,475.00	61.7%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			263,840,071.00	263,840,071.00	101,536,764.89	264,119,819.00	279,748.00	0.1%
LCFF Transfers								
Unrestricted LCFF								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	0.00	0.00	0.00	(3,530,171.00)	(3,530,171.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(39,083.00)	(39,083.00)	0.00	(40,713.00)	(1,630.00)	4.2%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			263,800,988.00	263,800,988.00	101,536,764.89	260,548,935.00	(3,252,053.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	18,000.00	18,000.00	0.00	17,586.00	(414.00)	-2.3%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	600,000.00	600,000.00	0.00	0.00	(600,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			618,000.00	618,000.00	0.00	17,586.00	(600,414.00)	-97.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,043,008.00	1,043,008.00	0.00	1,038,064.00	(4,944.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	3,686,657.00	3,686,657.00	0.00	3,838,776.00	152,119.00	4.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,827,425.00	3,827,425.00	1,538,852.00	3,405,523.00	(421,902.00)	-11.0%
TOTAL, OTHER STATE REVENUE			8,557,090.00	8,557,090.00	1,538,852.00	8,282,363.00	(274,727.00)	-3.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	12,300.00	36,202.00	36,202.00	New
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	375,000.00	375,000.00	108,488.16	395,000.00	20,000.00	5.3%
Interest		8660	1,250,000.00	1,250,000.00	59.64	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	44,020.00	44,020.00	120,020.00	120,020.00	76,000.00	172.6%
Transportation Fees From Individuals		8675	250,000.00	250,000.00	108,516.21	250,000.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,074,325.00	4,074,325.00	922,948.81	5,249,919.00	1,175,594.00	28.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			5,993,345.00	5,993,345.00	1,272,332.82	7,301,141.00	1,307,796.00	21.8%
TOTAL, REVENUES			278,969,423.00	278,969,423.00	104,347,949.71	276,150,025.00	(2,819,398.00)	-1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	92,636,418.00	92,654,539.00	30,073,465.73	92,969,603.00	(315,064.00)	-0.3%
Certificated Pupil Support Salaries		1200	8,131,840.00	8,131,840.00	2,705,073.87	8,156,394.00	(24,554.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	12,056,463.00	12,058,839.00	3,924,840.68	11,889,139.00	169,700.00	1.4%
Other Certificated Salaries		1900	293,037.00	293,722.00	89,056.75	295,334.00	(1,612.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			113,117,758.00	113,138,940.00	36,792,437.03	113,310,470.00	(171,530.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,268,023.00	4,230,372.00	1,001,254.24	4,004,194.96	226,177.04	5.3%
Classified Support Salaries		2200	16,638,718.00	16,672,778.00	5,236,942.97	16,061,997.00	610,781.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	3,052,308.00	3,052,308.00	977,882.38	3,028,561.00	23,747.00	0.8%
Clerical, Technical and Office Salaries		2400	11,224,789.00	11,224,518.00	3,568,011.67	11,026,724.00	197,794.00	1.8%
Other Classified Salaries		2900	231,641.00	235,406.00	64,101.48	202,947.00	32,459.00	13.8%
TOTAL, CLASSIFIED SALARIES			35,415,479.00	35,415,382.00	10,848,192.74	34,324,423.96	1,090,958.04	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,645,754.00	21,653,650.00	6,985,466.18	21,667,840.00	(14,190.00)	-0.1%
PERS		3201-3202	8,747,735.00	8,743,645.00	2,704,409.59	8,438,734.00	304,911.00	3.5%
OASDI/Medicare/Alternative		3301-3302	4,316,565.00	4,314,679.00	1,299,582.50	4,193,209.00	121,470.00	2.8%
Health and Welfare Benefits		3401-3402	11,464,443.00	11,464,443.00	4,358,281.46	10,989,607.00	474,836.00	4.1%
Unemployment Insurance		3501-3502	74,263.00	74,284.00	22,636.46	73,061.00	1,223.00	1.6%
Workers' Compensation		3601-3602	2,228,005.00	2,228,208.00	644,580.21	1,998,842.00	229,366.00	10.3%
OPEB, Allocated		3701-3702	1,010,734.00	1,010,734.00	363,519.61	1,055,577.00	(44,843.00)	-4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,025,040.00	2,025,040.00	2,025,121.54	2,025,040.00	0.00	0.0%

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TOTAL, EMPLOYEE BENEFITS			51,512,539.00	51,514,683.00	18,403,597.55	50,441,910.00	1,072,773.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,403,881.00	2,396,116.00	94,112.18	1,368,356.42	1,027,759.58	42.9%
Books and Other Reference Materials		4200	1,850.00	5,597.00	536.12	58,298.00	(52,701.00)	-941.6%
Materials and Supplies		4300	4,706,924.00	4,481,033.00	1,027,992.89	4,501,210.19	(20,177.19)	-0.5%
Noncapitalized Equipment		4400	503,721.00	569,000.00	63,682.13	629,631.00	(60,631.00)	-10.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,616,376.00	7,451,746.00	1,186,323.32	6,557,495.61	894,250.39	12.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	494,031.00	506,547.00	135,546.59	523,199.00	(16,652.00)	-3.3%
Dues and Memberships		5300	67,500.00	90,182.00	65,872.76	89,007.00	1,175.00	1.3%
Insurance		5400-5450	2,689,900.00	2,689,900.00	2,519,459.93	2,689,900.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,055,500.00	8,055,500.00	2,871,919.19	8,055,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,504,857.00	2,669,162.00	697,902.35	2,831,449.00	(162,287.00)	-6.1%
Transfers of Direct Costs		5710	(209,300.00)	(272,806.00)	(56,520.00)	(273,194.00)	388.00	-0.1%
Transfers of Direct Costs - Interfund		5750	(11,875.00)	(12,690.00)	(4,910.26)	(13,190.00)	500.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	8,312,955.00	8,369,844.00	2,280,124.76	8,789,625.00	(419,781.00)	-5.0%
Communications		5900	205,465.00	211,875.00	43,866.54	212,325.00	(450.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,109,033.00	22,307,514.00	8,553,261.86	22,904,621.00	(597,107.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	325,000.00	305,420.00	100,841.73	340,921.00	(35,501.00)	-11.6%
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	0.00	75,156.00	(45,156.00)	-150.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	441,500.00	404,000.00	175,634.45	489,385.00	(85,385.00)	-21.1%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			796,500.00	739,420.00	276,476.18	905,462.00	(166,042.00)	-22.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	45,000.00	45,000.00	47,504.00	45,000.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	46,201.00	46,201.00	24,369.08	46,201.00	0.00	0.0%
Other Debt Service - Principal		7439	315,000.00	315,000.00	158,100.00	315,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			406,201.00	406,201.00	229,973.08	406,201.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,674,765.00)	(1,674,765.00)	(77,752.93)	(1,724,316.64)	49,551.64	-3.0%
Transfers of Indirect Costs - Interfund		7350	(1,183,096.00)	(1,183,096.00)	0.00	(1,160,092.32)	(23,003.68)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,857,861.00)	(2,857,861.00)	(77,752.93)	(2,884,408.96)	26,547.96	-0.9%
TOTAL, EXPENDITURES			228,116,025.00	228,116,025.00	76,212,508.83	225,966,174.61	2,149,850.39	0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(54,571,961.00)	(54,571,961.00)	0.00	(50,192,540.00)	4,379,421.00	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(54,571,961.00)	(54,571,961.00)	0.00	(50,192,540.00)	4,379,421.00	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(56,971,961.00)	(56,971,961.00)	(2,400,000.00)	(52,592,540.00)	4,379,421.00	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,993,191.00	20,993,191.00	1,950,069.66	21,104,505.93	111,314.93	0.5%
3) Other State Revenue		8300-8599	19,626,121.00	19,626,121.00	4,464,288.39	23,094,054.23	3,467,933.23	17.7%
4) Other Local Revenue		8600-8799	21,162,716.00	21,162,716.00	5,204,498.75	21,654,238.00	491,522.00	2.3%
5) TOTAL, REVENUES			61,782,028.00	61,782,028.00	11,618,856.80	65,852,798.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,186,340.00	42,272,457.00	12,310,641.69	39,533,241.43	2,739,215.57	6.5%
2) Classified Salaries		2000-2999	23,241,883.00	23,189,291.00	6,940,958.63	22,373,620.04	815,670.96	3.5%
3) Employee Benefits		3000-3999	35,794,505.00	35,805,338.00	6,579,061.65	34,295,325.97	1,510,012.03	4.2%
4) Books and Supplies		4000-4999	6,970,046.00	6,507,866.00	1,232,090.09	9,516,341.92	(3,008,475.92)	-46.2%
5) Services and Other Operating Expenditures		5000-5999	9,578,581.00	9,747,120.00	2,539,299.31	9,374,637.77	372,482.23	3.8%
6) Capital Outlay		6000-6999	2,955,000.00	3,204,283.00	394,484.43	2,828,517.00	375,766.00	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,674,765.00	1,674,765.00	77,752.93	1,724,316.64	(49,551.64)	-3.0%
9) TOTAL, EXPENDITURES			122,501,120.00	122,501,120.00	30,074,288.73	119,696,000.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,719,092.00)	(60,719,092.00)	(18,455,431.93)	(53,843,202.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	54,571,961.00	54,571,961.00	0.00	50,192,540.00	(4,379,421.00)	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			54,571,961.00	54,571,961.00	0.00	50,192,540.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,147,131.00)	(6,147,131.00)	(18,455,431.93)	(3,650,662.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,725,864.00	47,897,747.47		47,897,747.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,725,864.00	47,897,747.47		47,897,747.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,725,864.00	47,897,747.47		47,897,747.47		
2) Ending Balance, June 30 (E + F1e)			30,578,733.00	41,750,616.47		44,247,084.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	30,578,733.00	41,781,345.86		44,247,084.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(30,729.39)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,506,120.00	5,506,120.00	0.00	5,496,496.32	(9,623.68)	-0.2%
Special Education Discretionary Grants		8182	245,918.00	245,918.00	0.00	195,918.09	(49,999.91)	-20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,738,015.00	2,738,015.00	1,478,706.59	2,905,324.59	167,309.59	6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	481,401.00	481,401.00	154,269.85	510,089.85	28,688.85	6.0%
Title III, Part A, Immigrant Student Program	4201	8290	25,077.00	25,077.00	10,466.25	24,320.25	(756.75)	-3.0%
Title III, Part A, English Learner Program	4203	8290	175,746.00	175,746.00	42,411.73	170,315.73	(5,430.27)	-3.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	161,481.00	161,481.00	35,860.15	222,277.15	60,796.15	37.6%
Career and Technical Education	3500-3599	8290	153,412.00	153,412.00	0.00	153,412.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,506,021.00	11,506,021.00	228,355.09	11,426,351.95	(79,669.05)	-0.7%
TOTAL, FEDERAL REVENUE			20,993,191.00	20,993,191.00	1,950,069.66	21,104,505.93	111,314.93	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,452,977.00	1,452,977.00	0.00	1,561,536.00	108,559.00	7.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,416,867.00	1,416,867.00	1,374,620.23	1,643,718.23	226,851.23	16.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,756,277.00	16,756,277.00	3,089,668.16	19,888,800.00	3,132,523.00	18.7%
TOTAL, OTHER STATE REVENUE			19,626,121.00	19,626,121.00	4,464,288.39	23,094,054.23	3,467,933.23	17.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,307,926.00	1,307,926.00	0.00	1,343,627.00	35,701.00	2.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	120,898.75	500,000.00	500,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,854,790.00	19,854,790.00	5,083,600.00	19,810,611.00	(44,179.00)	-0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,162,716.00	21,162,716.00	5,204,498.75	21,654,238.00	491,522.00	2.3%
TOTAL, REVENUES			61,782,028.00	61,782,028.00	11,618,856.80	65,852,798.16	4,070,770.16	6.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	35,628,061.00	35,712,670.00	10,176,630.02	33,032,394.01	2,680,275.99	7.5%
Certificated Pupil Support Salaries		1200	4,256,214.00	4,256,357.00	1,370,633.43	4,144,226.42	112,130.58	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,520,285.00	1,520,285.00	478,984.89	1,506,170.00	14,115.00	0.9%
Other Certificated Salaries		1900	781,780.00	783,145.00	284,393.35	850,451.00	(67,306.00)	-8.6%
TOTAL, CERTIFICATED SALARIES			42,186,340.00	42,272,457.00	12,310,641.69	39,533,241.43	2,739,215.57	6.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,289,550.00	16,253,191.00	4,664,782.48	15,312,378.04	940,812.96	5.8%
Classified Support Salaries		2200	5,290,560.00	5,293,733.00	1,750,519.09	5,360,515.00	(66,782.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	895,627.00	895,627.00	298,742.40	944,333.00	(48,706.00)	-5.4%
Clerical, Technical and Office Salaries		2400	706,916.00	687,510.00	218,864.36	697,109.00	(9,599.00)	-1.4%
Other Classified Salaries		2900	59,230.00	59,230.00	8,050.30	59,285.00	(55.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			23,241,883.00	23,189,291.00	6,940,958.63	22,373,620.04	815,670.96	3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,606,239.00	20,610,701.00	2,280,968.17	20,095,811.05	514,889.95	2.5%
PERS		3201-3202	6,310,894.00	6,307,941.00	1,845,693.74	6,068,528.00	239,413.00	3.8%
OASDI/Medicare/Alternative		3301-3302	2,439,039.00	2,447,920.00	694,390.57	2,316,950.00	130,970.00	5.4%
Health and Welfare Benefits		3401-3402	5,424,211.00	5,424,210.00	1,488,267.60	4,945,208.00	479,002.00	8.8%
Unemployment Insurance		3501-3502	32,692.00	32,719.00	9,158.02	30,651.00	2,068.00	6.3%
Workers' Compensation		3601-3602	981,430.00	981,847.00	260,583.55	838,177.92	143,669.08	14.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,794,505.00	35,805,338.00	6,579,061.65	34,295,325.97	1,510,012.03	4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,169,149.00	1,179,883.00	360,062.42	1,340,835.05	(160,952.05)	-13.6%
Books and Other Reference Materials		4200	109,000.00	100,000.00	1,254.85	100,000.00	0.00	0.0%
Materials and Supplies		4300	5,279,697.00	4,477,903.00	692,960.90	7,416,288.87	(2,938,385.87)	-65.6%
Noncapitalized Equipment		4400	412,200.00	750,080.00	177,811.92	659,218.00	90,862.00	12.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,970,046.00	6,507,866.00	1,232,090.09	9,516,341.92	(3,008,475.92)	-46.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,620,000.00	1,420,000.00	236,225.30	1,311,848.00	108,152.00	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	641,468.00	609,904.00	47,664.72	619,215.72	(9,311.72)	-1.5%
Dues and Memberships		5300	7,215.00	12,148.00	4,597.60	6,441.00	5,707.00	47.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	13,260.00	13,260.00	(13,260.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,392,626.00	2,323,585.00	645,547.52	2,647,349.00	(323,764.00)	-13.9%
Transfers of Direct Costs		5710	209,300.00	272,806.00	56,520.00	273,194.00	(388.00)	-0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,681,472.00	5,082,177.00	1,528,615.66	4,476,830.05	605,346.95	11.9%
Communications		5900	26,500.00	26,500.00	6,868.51	26,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,578,581.00	9,747,120.00	2,539,299.31	9,374,637.77	372,482.23	3.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,345,000.00	2,074,654.00	106,982.00	2,079,654.00	(5,000.00)	-0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	610,000.00	1,129,629.00	287,502.43	748,863.00	380,766.00	33.7%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,955,000.00	3,204,283.00	394,484.43	2,828,517.00	375,766.00	11.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,674,765.00	1,674,765.00	77,752.93	1,724,316.64	(49,551.64)	-3.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,674,765.00	1,674,765.00	77,752.93	1,724,316.64	(49,551.64)	-3.0%
TOTAL, EXPENDITURES			122,501,120.00	122,501,120.00	30,074,288.73	119,696,000.77	2,805,119.23	2.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	54,571,961.00	54,571,961.00	0.00	50,192,540.00	(4,379,421.00)	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			54,571,961.00	54,571,961.00	0.00	50,192,540.00	(4,379,421.00)	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,571,961.00	54,571,961.00	0.00	50,192,540.00	4,379,421.00	8.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	263,800,988.00	263,800,988.00	101,536,764.89	260,548,935.00	(3,252,053.00)	-1.2%
2) Federal Revenue		8100-8299	21,611,191.00	21,611,191.00	1,950,069.66	21,122,091.93	(489,099.07)	-2.3%
3) Other State Revenue		8300-8599	28,183,211.00	28,183,211.00	6,003,140.39	31,376,417.23	3,193,206.23	11.3%
4) Other Local Revenue		8600-8799	27,156,061.00	27,156,061.00	6,476,831.57	28,955,379.00	1,799,318.00	6.6%
5) TOTAL, REVENUES			340,751,451.00	340,751,451.00	115,966,806.51	342,002,823.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	155,304,098.00	155,411,397.00	49,103,078.72	152,843,711.43	2,567,685.57	1.7%
2) Classified Salaries		2000-2999	58,657,362.00	58,604,673.00	17,789,151.37	56,698,044.00	1,906,629.00	3.3%
3) Employee Benefits		3000-3999	87,307,044.00	87,320,021.00	24,982,659.20	84,737,235.97	2,582,785.03	3.0%
4) Books and Supplies		4000-4999	14,586,422.00	13,959,612.00	2,418,413.41	16,073,837.53	(2,114,225.53)	-15.1%
5) Services and Other Operating Expenditures		5000-5999	31,687,614.00	32,054,634.00	11,092,561.17	32,279,258.77	(224,624.77)	-0.7%
6) Capital Outlay		6000-6999	3,751,500.00	3,943,703.00	670,960.61	3,733,979.00	209,724.00	5.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	506,201.00	506,201.00	229,973.08	456,201.00	50,000.00	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,183,096.00)	(1,183,096.00)	0.00	(1,160,092.32)	(23,003.68)	1.9%
9) TOTAL, EXPENDITURES			350,617,145.00	350,617,145.00	106,286,797.56	345,662,175.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,865,694.00)	(9,865,694.00)	9,680,008.95	(3,659,352.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,400,000.00)	(2,400,000.00)	(2,400,000.00)	(2,400,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,265,694.00)	(12,265,694.00)	7,280,008.95	(6,059,352.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,025,112.00	119,123,064.07		119,123,064.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,025,112.00	119,123,064.07		119,123,064.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,025,112.00	119,123,064.07		119,123,064.07		
2) Ending Balance, June 30 (E + F1e)			94,759,418.00	106,857,370.07		113,063,711.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	30,578,733.00	41,781,345.86		44,247,084.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	32,000,000.00	32,000,000.00		32,000,000.00		
d) Assigned								
Other Assignments		9780	3,026,685.00	1,979,684.69		3,429,638.00		
Medi-cal Administrative Activities	0000	9780	940,217.00					
Donations	0000	9780	988,619.00					
Site Facilities Use Agreements	0000	9780	211,760.00					
Other Grants	0000	9780	12,000.00					
Non-Resident Student Fees	0000	9780	874,089.00					
Medi-cal Administrative Activities	0000	9780				944,643.00		
Donations	0000	9780				695,438.00		
Site Discretionary Program Awards	0000	9780				328,969.00		
Site Facilities Use Agreements	0000	9780				246,353.00		
Grounds	0000	9780				264,730.00		
Non-Resident Student Fees	0000	9780				949,505.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,590,514.00	10,579,045.00		10,441,865.26		
Unassigned/Unappropriated Amount		9790	18,548,486.00	20,502,294.52		22,930,123.73		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	144,469,903.00	144,469,903.00	78,726,944.00	124,517,902.00	(19,952,001.00)	-13.8%
Education Protection Account State Aid - Current Year		8012	53,466,180.00	53,466,180.00	17,784,976.00	69,321,806.00	15,855,626.00	29.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	538,351.00	538,351.00	0.00	538,351.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	62,098,519.00	62,098,519.00	0.00	64,066,721.00	1,968,202.00	3.2%
Unsecured Roll Taxes		8042	2,858,740.00	2,858,740.00	0.00	2,858,740.00	0.00	0.0%
Prior Years' Taxes		8043	2,798,126.00	2,798,126.00	3,899,692.20	2,798,126.00	0.00	0.0%
Supplemental Taxes		8044	1,972,891.00	1,972,891.00	822,865.98	2,369,963.00	397,072.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	(7,173,774.00)	(7,173,774.00)	302,286.71	(6,898,400.00)	275,374.00	-3.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,811,135.00	2,811,135.00	0.00	4,546,610.00	1,735,475.00	61.7%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			263,840,071.00	263,840,071.00	101,536,764.89	264,119,819.00	279,748.00	0.1%
LCFF Transfers								
Unrestricted LCFF								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	0.00	0.00	0.00	(3,530,171.00)	(3,530,171.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(39,083.00)	(39,083.00)	0.00	(40,713.00)	(1,630.00)	4.2%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			263,800,988.00	263,800,988.00	101,536,764.89	260,548,935.00	(3,252,053.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,506,120.00	5,506,120.00	0.00	5,496,496.32	(9,623.68)	-0.2%
Special Education Discretionary Grants		8182	245,918.00	245,918.00	0.00	195,918.09	(49,999.91)	-20.3%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	18,000.00	18,000.00	0.00	17,586.00	(414.00)	-2.3%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,738,015.00	2,738,015.00	1,478,706.59	2,905,324.59	167,309.59	6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	481,401.00	481,401.00	154,269.85	510,089.85	28,688.85	6.0%
Title III, Part A, Immigrant Student Program	4201	8290	25,077.00	25,077.00	10,466.25	24,320.25	(756.75)	-3.0%
Title III, Part A, English Learner Program	4203	8290	175,746.00	175,746.00	42,411.73	170,315.73	(5,430.27)	-3.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	161,481.00	161,481.00	35,860.15	222,277.15	60,796.15	37.6%
Career and Technical Education	3500-3599	8290	153,412.00	153,412.00	0.00	153,412.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,106,021.00	12,106,021.00	228,355.09	11,426,351.95	(679,669.05)	-5.6%
TOTAL, FEDERAL REVENUE			21,611,191.00	21,611,191.00	1,950,069.66	21,122,091.93	(489,099.07)	-2.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mandated Costs Reimbursements		8550	1,043,008.00	1,043,008.00	0.00	1,038,064.00	(4,944.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	5,139,634.00	5,139,634.00	0.00	5,400,312.00	260,678.00	5.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,416,867.00	1,416,867.00	1,374,620.23	1,643,718.23	226,851.23	16.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,583,702.00	20,583,702.00	4,628,520.16	23,294,323.00	2,710,621.00	13.2%
TOTAL, OTHER STATE REVENUE			28,183,211.00	28,183,211.00	6,003,140.39	31,376,417.23	3,193,206.23	11.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,307,926.00	1,307,926.00	0.00	1,343,627.00	35,701.00	2.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	12,300.00	36,202.00	36,202.00	New
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	375,000.00	375,000.00	108,488.16	395,000.00	20,000.00	5.3%
Interest		8660	1,250,000.00	1,250,000.00	59.64	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	44,020.00	44,020.00	120,020.00	120,020.00	76,000.00	172.6%
Transportation Fees From Individuals		8675	250,000.00	250,000.00	108,516.21	250,000.00	0.00	0.0%
Interagency Services		8677	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	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,074,325.00	4,074,325.00	1,043,847.56	5,749,919.00	1,675,594.00	41.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,854,790.00	19,854,790.00	5,083,600.00	19,810,611.00	(44,179.00)	-0.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,156,061.00	27,156,061.00	6,476,831.57	28,955,379.00	1,799,318.00	6.6%
TOTAL, REVENUES			340,751,451.00	340,751,451.00	115,966,806.51	342,002,823.16	1,251,372.16	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	128,264,479.00	128,367,209.00	40,250,095.75	126,001,997.01	2,365,211.99	1.8%
Certificated Pupil Support Salaries		1200	12,388,054.00	12,388,197.00	4,075,707.30	12,300,620.42	87,576.58	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	13,576,748.00	13,579,124.00	4,403,825.57	13,395,309.00	183,815.00	1.4%
Other Certificated Salaries		1900	1,074,817.00	1,076,867.00	373,450.10	1,145,785.00	(68,918.00)	-6.4%
TOTAL, CERTIFICATED SALARIES			155,304,098.00	155,411,397.00	49,103,078.72	152,843,711.43	2,567,685.57	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	20,557,573.00	20,483,563.00	5,666,036.72	19,316,573.00	1,166,990.00	5.7%
Classified Support Salaries		2200	21,929,278.00	21,966,511.00	6,987,462.06	21,422,512.00	543,999.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	3,947,935.00	3,947,935.00	1,276,624.78	3,972,894.00	(24,959.00)	-0.6%
Clerical, Technical and Office Salaries		2400	11,931,705.00	11,912,028.00	3,786,876.03	11,723,833.00	188,195.00	1.6%
Other Classified Salaries		2900	290,871.00	294,636.00	72,151.78	262,232.00	32,404.00	11.0%
TOTAL, CLASSIFIED SALARIES			58,657,362.00	58,604,673.00	17,789,151.37	56,698,044.00	1,906,629.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	42,251,993.00	42,264,351.00	9,266,434.35	41,763,651.05	500,699.95	1.2%
PERS		3201-3202	15,058,629.00	15,051,586.00	4,550,103.33	14,507,262.00	544,324.00	3.6%
OASDI/Medicare/Alternative		3301-3302	6,755,604.00	6,762,599.00	1,993,973.07	6,510,159.00	252,440.00	3.7%
Health and Welfare Benefits		3401-3402	16,888,654.00	16,888,653.00	5,846,549.06	15,934,815.00	953,838.00	5.6%
Unemployment Insurance		3501-3502	106,955.00	107,003.00	31,794.48	103,712.00	3,291.00	3.1%
Workers' Compensation		3601-3602	3,209,435.00	3,210,055.00	905,163.76	2,837,019.92	373,035.08	11.6%
OPEB, Allocated		3701-3702	1,010,734.00	1,010,734.00	363,519.61	1,055,577.00	(44,843.00)	-4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Employee Benefits		3901-3902	2,025,040.00	2,025,040.00	2,025,121.54	2,025,040.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,307,044.00	87,320,021.00	24,982,659.20	84,737,235.97	2,582,785.03	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,573,030.00	3,575,999.00	454,174.60	2,709,191.47	866,807.53	24.2%
Books and Other Reference Materials		4200	110,850.00	105,597.00	1,790.97	158,298.00	(52,701.00)	-49.9%
Materials and Supplies		4300	9,986,621.00	8,958,936.00	1,720,953.79	11,917,499.06	(2,958,563.06)	-33.0%
Noncapitalized Equipment		4400	915,921.00	1,319,080.00	241,494.05	1,288,849.00	30,231.00	2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,586,422.00	13,959,612.00	2,418,413.41	16,073,837.53	(2,114,225.53)	-15.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,620,000.00	1,420,000.00	236,225.30	1,311,848.00	108,152.00	7.6%
Travel and Conferences		5200	1,135,499.00	1,116,451.00	183,211.31	1,142,414.72	(25,963.72)	-2.3%
Dues and Memberships		5300	74,715.00	102,330.00	70,470.36	95,448.00	6,882.00	6.7%
Insurance		5400-5450	2,689,900.00	2,689,900.00	2,519,459.93	2,689,900.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,055,500.00	8,055,500.00	2,885,179.19	8,068,760.00	(13,260.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,897,483.00	4,992,747.00	1,343,449.87	5,478,798.00	(486,051.00)	-9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,875.00)	(12,690.00)	(4,910.26)	(13,190.00)	500.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	12,994,427.00	13,452,021.00	3,808,740.42	13,266,455.05	185,565.95	1.4%
Communications		5900	231,965.00	238,375.00	50,735.05	238,825.00	(450.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,687,614.00	32,054,634.00	11,092,561.17	32,279,258.77	(224,624.77)	-0.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	325,000.00	305,420.00	100,841.73	340,921.00	(35,501.00)	-11.6%
Buildings and Improvements of Buildings		6200	2,375,000.00	2,104,654.00	106,982.00	2,154,810.00	(50,156.00)	-2.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,051,500.00	1,533,629.00	463,136.88	1,238,248.00	295,381.00	19.3%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,751,500.00	3,943,703.00	670,960.61	3,733,979.00	209,724.00	5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	145,000.00	145,000.00	47,504.00	95,000.00	50,000.00	34.5%
Payments to JPAs		7143	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	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	46,201.00	46,201.00	24,369.08	46,201.00	0.00	0.0%
Other Debt Service - Principal		7439	315,000.00	315,000.00	158,100.00	315,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			506,201.00	506,201.00	229,973.08	456,201.00	50,000.00	9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,183,096.00)	(1,183,096.00)	0.00	(1,160,092.32)	(23,003.68)	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,183,096.00)	(1,183,096.00)	0.00	(1,160,092.32)	(23,003.68)	1.9%
TOTAL, EXPENDITURES			350,617,145.00	350,617,145.00	106,286,797.56	345,662,175.38	4,954,969.62	1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,400,000.00)	(2,400,000.00)	(2,400,000.00)	(2,400,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,834,009.65
6300	Lottery: Instructional Materials	3,405,841.33
6500	Special Education	627,775.89
6546	Mental Health-Related Services	305,532.38
6547	Special Education Early Intervention Preschool Grant	3,950,780.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,332,372.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,432,852.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	808,539.00
7412	A-G Access/Success Grant	250,932.56
7413	A-G Learning Loss Mitigation Grant	154,881.30
7435	Learning Recovery Emergency Block Grant	15,888,794.00
7810	Other Restricted State	218,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,078,846.26
9010	Other Restricted Local	1,957,539.62
Total, Restricted Balance		44,247,084.86



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SUPPLEMENTAL FORMS

2023 - 2024
First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,517.95	21,517.95	20,786.43	21,518.97	1.02	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,517.95	21,517.95	20,786.43	21,518.97	1.02	0.0%
5. District Funded County Program ADA						
a. County Community Schools	2.06	2.06	1.74	1.74	(.32)	-16.0%
b. Special Education-Special Day Class	3.84	3.84	3.84	3.84	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.26	.26	.26	.26	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.16	6.16	5.84	5.84	(.32)	-5.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,524.11	21,524.11	20,792.27	21,524.81	.70	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			111,807,473.52	108,613,821.57	105,272,541.71	118,475,009.98	125,556,584.40	102,590,331.52	121,232,296.52	125,510,730.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		19,681,736.00	19,681,736.00	37,466,712.00	19,681,736.00	0.00	17,784,976.00	7,872,694.00	7,583,653.00
Property Taxes	8020-8079		0.00	3,922,702.34	6,916.92	1,095,225.63	3,509,362.00	20,150,693.00	18,641,013.00	589,364.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(22,084.00)	0.00	0.00	0.00
Federal Revenue	8100-8299		1,720,331.00	58,126.93	97,298.91	74,312.82	1,374,568.86	404,986.00	787,527.00	2,029,348.00
Other State Revenue	8300-8599		866,465.00	3,084,439.76	886,571.63	1,165,664.00	1,045,621.64	4,857,802.00	44,581.00	79,918.00
Other Local Revenue	8600-8799		2,266.96	224,158.05	2,618,959.94	3,631,446.62	171,001.74	356,659.00	3,609,261.00	2,256,595.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			22,270,798.96	26,971,163.08	41,076,459.40	25,648,385.07	6,078,470.24	43,555,116.00	30,955,076.00	12,538,878.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,685,650.08	12,288,449.47	12,453,947.48	12,675,031.69	12,634,873.00	12,483,149.00	12,562,043.00	12,562,517.00
Classified Salaries	2000-2999		3,863,367.24	4,611,912.19	4,505,304.24	4,808,567.70	4,870,078.00	4,864,592.00	4,395,364.00	4,660,759.00
Employee Benefits	3000-3999		8,097,089.08	5,582,248.16	5,572,590.76	5,730,731.20	5,795,510.00	5,034,179.00	6,417,906.00	4,951,567.00
Books and Supplies	4000-4999		0.00	768,872.96	807,582.91	841,957.54	3,095,029.00	600,522.00	677,439.00	496,305.00
Services	5000-5999		3,520,094.09	3,178,693.38	2,178,172.86	2,215,600.84	2,564,060.70	1,677,527.00	2,920,114.00	2,047,289.00
Capital Outlay	6000-6599		0.00	136,188.34	329,984.89	204,787.38	242,074.00	427,915.00	0.00	205,700.00
Other Outgo	7000-7499		194,345.08	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	2,400,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			27,360,545.57	26,578,240.50	28,259,459.14	26,488,552.35	29,213,500.70	25,099,760.00	26,984,742.00	24,936,013.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	3,578,903.20	1,090,779.52	312,050.28	13,086,091.47	140,216.49	186,609.00	305,613.00	49,961.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,578,903.20	1,090,779.52	312,050.28	13,086,091.47	140,216.49	186,609.00	305,613.00	49,961.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,641,470.51	1,682,808.54	4,824,981.96	(73,417.73)	5,164,349.77	(28,561.09)	0.00	(2,487.00)	3,692.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,641,470.51	1,682,808.54	4,824,981.96	(73,417.73)	5,164,349.77	(28,561.09)	0.00	(2,487.00)	3,692.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(25,641,470.51)	1,896,094.66	(3,734,202.44)	385,468.01	7,921,741.70	168,777.58	186,609.00	308,100.00	46,269.00
E. NET INCREASE/DECREASE (B - C + D)			(3,193,651.95)	(3,341,279.86)	13,202,468.27	7,081,574.42	(22,966,252.88)	18,641,965.00	4,278,434.00	(12,350,866.00)
F. ENDING CASH (A + E)			108,613,821.57	105,272,541.71	118,475,009.98	125,556,584.40	102,590,331.52	121,232,296.52	125,510,730.52	113,159,864.52
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		113,159,864.52	116,899,651.52	123,634,118.52	121,440,001.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	24,459,580.00	7,583,653.00	7,583,653.00	24,459,579.00	0.00	0.00	193,839,708.00	193,839,708.00
Property Taxes	8020-8079	909,891.00	6,435,956.00	12,815,440.11	2,203,547.00	0.00	0.00	70,280,111.00	70,280,111.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(18,629.00)	(3,530,171.00)	0.00	(3,570,884.00)	(3,570,884.00)
Federal Revenue	8100-8299	4,526,003.00	1,370,724.00	2,005,972.00	1,647,244.00	5,025,649.48	0.00	21,122,092.00	21,122,091.93
Other State Revenue	8300-8599	96,553.00	7,288,014.00	1,420,554.00	10,008,868.00	531,364.97	0.00	31,376,417.00	31,376,417.23
Other Local Revenue	8600-8799	661,096.00	7,178,619.00	1,063,340.00	3,669,923.00	3,512,052.69	0.00	28,955,379.00	28,955,379.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		30,653,123.00	29,856,966.00	24,888,959.11	41,970,532.00	5,538,896.14	0.00	342,002,823.00	342,002,823.16
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,689,306.00	12,868,093.00	12,575,760.00	13,026,646.00	2,338,245.28	0.00	152,843,711.00	152,843,711.43
Classified Salaries	2000-2999	5,019,627.00	4,710,830.00	5,048,158.00	4,934,468.00	405,016.63	0.00	56,698,044.00	56,698,044.00
Employee Benefits	3000-3999	5,842,605.00	5,779,440.00	5,796,867.00	18,966,183.00	1,170,319.80	0.00	84,737,236.00	84,737,235.97
Books and Supplies	4000-4999	1,140,829.00	564,481.00	662,182.00	4,695,663.00	1,722,974.59	0.00	16,073,838.00	16,073,837.53
Services	5000-5999	1,894,195.00	3,739,491.00	2,614,054.00	2,971,723.00	758,244.13	0.00	32,279,259.00	32,279,258.77
Capital Outlay	6000-6599	366,688.00	350,000.00	369,051.00	861,134.00	240,456.39	0.00	3,733,979.00	3,733,979.00
Other Outgo	7000-7499	11,876.00	11,876.00	11,876.00	11,876.00	(1,028,872.08)	0.00	(703,891.00)	(703,891.32)
Interfund Transfers Out	7600-7629	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		26,965,126.00	28,024,211.00	27,077,948.00	45,467,693.00	5,606,384.74	0.00	348,062,176.00	348,062,175.38
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	51,790.00	4,901,712.00	1,937,744.55	0.00	0.00	0.00	25,641,470.51	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		51,790.00	4,901,712.00	1,937,744.55	0.00	0.00	0.00	25,641,470.51	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	1,942,872.21	0.00	0.00	0.00	13,514,238.66	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	1,942,872.21	0.00	0.00	0.00	13,514,238.66	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		51,790.00	4,901,712.00	(5,127.66)	0.00	0.00	0.00	12,127,231.85	
E. NET INCREASE/DECREASE (B - C + D)		3,739,787.00	6,734,467.00	(2,194,116.55)	(3,497,161.00)	(67,488.60)	0.00	6,067,878.85	(6,059,352.22)
F. ENDING CASH (A + E)		116,899,651.52	123,634,118.52	121,440,001.97	117,942,840.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								117,875,352.37	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0									
A. BEGINNING CASH			117,942,840.97	111,106,926.97	109,061,683.97	121,207,569.97	120,279,242.97	96,548,918.97	114,324,335.97	117,123,766.97
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		19,567,083.00	19,567,083.00	37,248,456.00	19,567,083.00	0.00	17,681,372.00	7,826,833.00	7,539,476.00
Property Taxes	8020-8079		0.00	3,922,702.00	6,917.00	1,095,226.00	3,509,362.00	20,150,693.00	18,641,013.00	589,364.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(21,784.00)	0.00	0.00	0.00
Federal Revenue	8100-8299		796,533.00	26,913.00	45,051.00	34,408.00	636,441.00	187,513.00	364,634.00	939,611.00
Other State Revenue	8300-8599		867,350.00	3,087,591.00	887,477.00	1,166,855.00	1,046,690.00	4,862,764.00	44,627.00	80,000.00
Other Local Revenue	8600-8799		2,173.00	214,896.00	2,510,746.00	3,481,398.00	163,936.00	341,922.00	3,460,129.00	2,163,354.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			21,233,139.00	26,819,185.00	40,698,647.00	25,344,970.00	5,334,645.00	43,224,264.00	30,337,236.00	11,311,805.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		12,072,897.00	12,695,673.00	12,866,655.00	13,095,066.00	13,053,576.00	12,896,825.00	12,978,333.00	12,978,823.00
Classified Salaries	2000-2999		4,029,580.00	4,810,330.00	4,699,135.00	5,015,446.00	5,079,603.00	5,073,881.00	4,584,465.00	4,861,278.00
Employee Benefits	3000-3999		8,245,069.00	5,684,268.00	5,674,434.00	5,835,464.00	5,901,427.00	5,126,182.00	6,535,198.00	5,042,060.00
Books and Supplies	4000-4999		0.00	575,210.00	604,170.00	629,886.00	2,315,457.00	449,263.00	506,807.00	371,296.00
Services	5000-5999		3,602,139.00	3,252,781.00	2,228,941.00	2,267,241.00	2,623,822.00	1,716,626.00	2,988,174.00	2,095,006.00
Capital Outlay	6000-6599		0.00	68,268.00	165,414.00	102,655.00	121,346.00	214,504.00	0.00	103,113.00
Other Outgo	7000-7499		194,345.00	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00	11,876.00
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			28,144,030.00	27,098,406.00	28,650,625.00	26,957,634.00	29,107,107.00	25,489,157.00	27,604,853.00	25,463,452.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	5,538,896.14	773,090.00	235,623.00	67,407.00	2,826,769.00	30,289.00	40,310.00	66,016.00	10,792.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,538,896.14	773,090.00	235,623.00	67,407.00	2,826,769.00	30,289.00	40,310.00	66,016.00	10,792.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	5,606,384.74	698,113.00	2,001,645.00	(30,457.00)	2,142,432.00	(11,849.00)	0.00	(1,032.00)	1,532.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,606,384.74	698,113.00	2,001,645.00	(30,457.00)	2,142,432.00	(11,849.00)	0.00	(1,032.00)	1,532.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(67,488.60)	74,977.00	(1,766,022.00)	97,864.00	684,337.00	42,138.00	40,310.00	67,048.00	9,260.00
E. NET INCREASE/DECREASE (B - C + D)			(6,835,914.00)	(2,045,243.00)	12,145,886.00	(928,327.00)	(23,730,324.00)	17,775,417.00	2,799,431.00	(14,142,387.00)
F. ENDING CASH (A + E)			111,106,926.97	109,061,683.97	121,207,569.97	120,279,242.97	96,548,918.97	114,324,335.97	117,123,766.97	102,981,379.97
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	0								
A. BEGINNING CASH		102,981,379.97	103,763,282.97	105,080,309.97	100,890,095.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	24,317,095.00	7,539,476.00	7,539,476.00	24,317,093.00	0.00	0.00	192,710,526.00	192,710,526.00
Property Taxes	8020-8079	909,891.00	6,435,956.00	12,815,440.00	2,203,547.00	0.00	0.00	70,280,111.00	70,280,111.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(19,929.00)	(3,480,622.00)	0.00	(3,522,335.00)	(3,522,335.00)
Federal Revenue	8100-8299	2,095,591.00	634,661.00	928,788.00	762,693.00	2,326,932.00	0.00	9,779,769.00	9,779,769.00
Other State Revenue	8300-8599	96,652.00	7,295,459.00	1,422,005.00	10,019,092.00	531,907.00	0.00	31,408,469.00	31,408,469.00
Other Local Revenue	8600-8799	633,780.00	6,882,003.00	1,019,403.00	3,518,284.00	3,366,938.00	0.00	27,758,962.00	27,758,962.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		28,053,009.00	28,787,555.00	23,725,112.00	40,800,780.00	2,745,155.00	0.00	328,415,502.00	328,415,502.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,109,813.00	13,294,525.00	12,992,505.00	13,458,332.00	2,415,732.00	0.00	157,908,755.00	157,908,755.00
Classified Salaries	2000-2999	5,235,586.00	4,913,503.00	5,265,344.00	5,146,763.00	422,442.00	0.00	59,137,356.00	59,137,356.00
Employee Benefits	3000-3999	5,949,383.00	5,885,063.00	5,902,809.00	19,312,803.00	1,191,709.00	0.00	86,285,869.00	86,285,869.00
Books and Supplies	4000-4999	853,479.00	422,300.00	495,392.00	3,512,926.00	1,288,995.00	0.00	12,025,181.00	12,025,181.00
Services	5000-5999	1,938,344.00	3,826,649.00	2,674,981.00	3,040,986.00	775,917.00	0.00	33,031,607.00	33,031,607.00
Capital Outlay	6000-6599	183,812.00	175,447.00	184,997.00	431,666.00	120,535.00	0.00	1,871,757.00	1,871,757.00
Other Outgo	7000-7499	11,876.00	11,876.00	11,876.00	11,876.00	(1,028,874.00)	0.00	(703,893.00)	(703,893.00)
Interfund Transfers Out	7600-7629	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		27,282,293.00	28,529,363.00	27,527,904.00	44,915,352.00	5,186,456.00	0.00	351,956,632.00	351,956,632.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	11,187.00	1,058,835.00	418,578.14	0.00	0.00	0.00	5,538,896.14	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		11,187.00	1,058,835.00	418,578.14	0.00	0.00	0.00	5,538,896.14	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	806,000.74	0.00	0.00	0.00	5,606,384.74	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	806,000.74	0.00	0.00	0.00	5,606,384.74	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,187.00	1,058,835.00	(387,422.60)	0.00	0.00	0.00	(67,488.60)	
E. NET INCREASE/DECREASE (B - C + D)		781,903.00	1,317,027.00	(4,190,214.60)	(4,114,572.00)	(2,441,301.00)	0.00	(23,608,618.60)	(23,541,130.00)
F. ENDING CASH (A + E)		103,763,282.97	105,080,309.97	100,890,095.37	96,775,523.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								94,334,222.37	

First Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	348,062,175.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,104,505.93
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	184,302.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,681,702.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	361,201.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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)				6,627,205.00
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)				320,330,464.45
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				20,792.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,406.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	287,475,752.42	13,921.96
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)	287,475,752.42	13,921.96
B. Required effort (Line A.2 times 90%)	258,728,177.18	12,529.76
C. Current year expenditures (Line I.E and Line II.B)	320,330,464.45	15,406.23
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>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 13,990,297.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 279,233,117.40

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.01%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 2,025,040.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 15,574,277.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,840,407.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	92,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	198,245.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,692,619.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	24,010.63
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	2,025,040.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	20,397,018.76
9. Carry-Forward Adjustment (Part IV, Line F)	1,228,390.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,625,409.38
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	216,899,743.69
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,623,544.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	32,767,068.42
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,165,321.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	184,302.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,267,308.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	213,940.19
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	32,092,193.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	646,759.37
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	2,025,040.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	5,023,538.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	650,611.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,109,470.65
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,127,738.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	347,796,578.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.86%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.22%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	20,397,018.76
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	134,081.98
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.55%) times Part III, Line B19); zero if negative	1,228,390.62
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.20%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,228,390.62
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,228,390.62

Approved
indirect
cost rate: 5.55%

Highest
rate used
in any
program: 7.20%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,752,557.66	152,766.93	5.55%
01	3213	8,272,164.62	595,430.24	7.20%
01	3410	37,897.00	2,103.00	5.55%
01	3550	96,319.00	4,816.00	5.00%
01	4035	483,268.40	26,821.45	5.55%
01	4127	210,589.73	11,687.42	5.55%
01	4201	23,041.92	1,278.33	5.55%
01	4203	161,360.27	8,955.46	5.55%
01	5634	59,165.18	3,283.67	5.55%
01	6053	230,173.00	12,775.00	5.55%
01	6266	1,892,227.00	105,019.00	5.55%
01	6387	1,370,641.47	76,070.76	5.55%
01	6520	55,088.00	3,057.00	5.55%
01	6546	1,520,163.00	84,369.00	5.55%
01	6547	311,408.00	17,283.00	5.55%
01	6762	1,894,837.00	105,163.00	5.55%
01	6770	934,056.00	9,340.00	1.00%
01	7311	114,385.19	6,348.38	5.55%
01	7412	275,661.00	15,299.00	5.55%
01	7413	107,131.00	5,946.00	5.55%
01	8150	8,585,649.00	476,504.00	5.55%
11	6371	643.00	36.00	5.60%
11	6391	354,669.00	17,733.00	5.00%
12	2600	6,593,755.00	365,953.00	5.55%
12	5025	3,589,806.00	199,234.00	5.55%
12	5059	146,665.06	8,139.91	5.55%
12	5066	7,027.95	390.05	5.55%
12	5160	319,207.00	17,716.00	5.55%
12	6105	3,080,587.00	170,973.00	5.55%
12	6127	309,190.00	17,160.00	5.55%
12	7810	18,240.64	1,012.36	5.55%
13	5310	7,127,738.00	360,664.00	5.06%

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
01I GENERAL FUND								
Expenditure Detail	0.00	(13,190.00)	0.00	(1,160,092.32)				
Other Sources/Uses Detail					0.00	2,400,000.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	250.00	0.00	17,769.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	2,440.00	0.00	781,659.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,500.00	0.00	360,664.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I 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								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	13,190.00	(13,190.00)	1,160,092.32	(1,160,092.32)	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

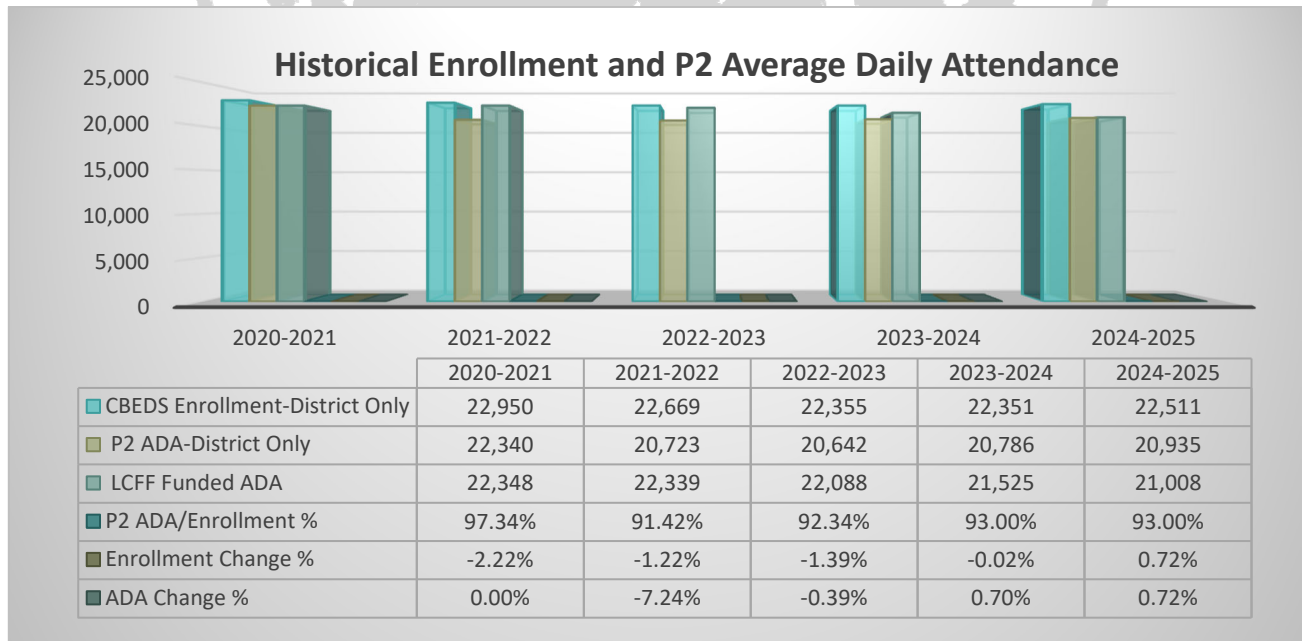
2023 - 2024
First Interim

2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2024-2025 budget was prepared utilizing the Riverside County Office of Education First Interim Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2023-24 Enacted Budget 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 Cost of Living Adjustment (COLA) 1.00% based on updated projections from the Legislative Analyst's Office (LAO)
- District Projected Enrollment 22,517 – 0.72% Growth
- District Projected P2 ADA 20,935
- LCFF Funded ADA 21,008 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 49.73%



2024-2025 Multi-Year Projection Assumptions – General Fund First Interim 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	\$10,018	\$10,170	\$10,471	\$12,135	
Grade Span Adjustment	\$1,042			\$316	
Supplemental Funding	\$1,100	\$1,012	\$1,041	\$1,238	
Funded ADA	5,560	4,557	3,250	7,641	21,008
LCFF Grade Level Funding	\$67,609,631	\$50,956,481	\$37,420,974	\$104,600,252	\$260,587,338
Transportation Funding					\$96,906
TK Ratio Add-On					\$2,264,680
2024-25 PROJECTED LCFF FUNDING					\$262,948,924

LCFF funding totaling \$262,948,924 is comprised of the following sources:

- State Aid \$124,374,458 = 47%
- Property Taxes \$70,238,398 = 27%
- Education Protection Account \$68,336,068 = 26%

LCFF funding includes a transfer of <\$3,480,622> to the Deferred Maintenance Fund. Funds will support district deferred maintenance needs as defined in Education Code 17582.

2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

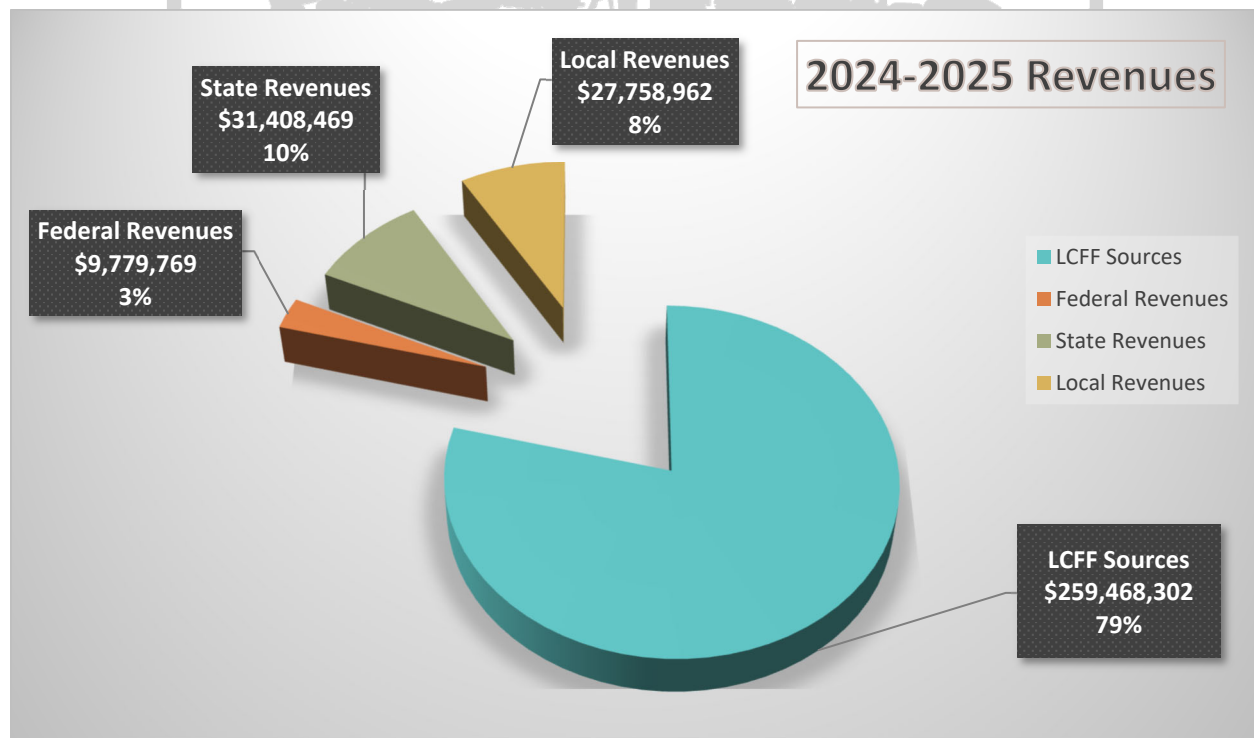
Revenues

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 \$177 per estimated 2024-2025 ADA projections equal to \$3,866,388. Lottery instructional materials revenues have been included at \$72 per estimated 2024-2025 ADA equal to \$1,572,768. Mandate Block Grant funds are budgeted at \$1,054,421 and include a 1.00% 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 \$19,787,990. 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 \$328,415,502. This is a <3.97%> decrease from 2023-2024 projected revenues.



2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

Expenditures

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

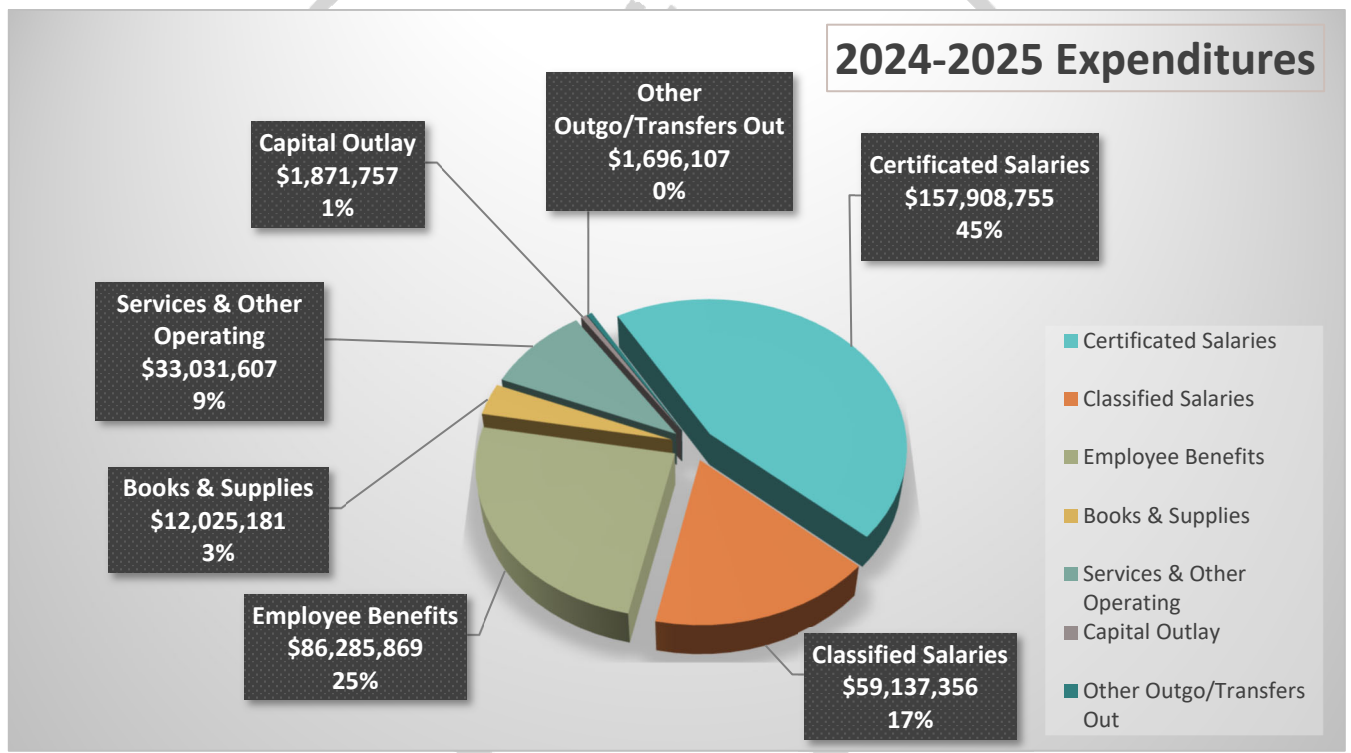
- Staffing
 - 8 growth certificated FTEs, TK 24:1 projection
 - 8 growth certificated FTEs Special Education
 - 3 growth certificated FTEs, Speech Language Pathologist
 - 2 growth classified FTEs, Occupational Therapist
 - 4 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits 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 \$0.6M
 - Workers Comp rate increase of .15% from 1.35% to 1.5%
 - Projected increase equal to approximately \$245,000
 - 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 \$11,000 per FTE.
- Step and Column
 - All certificated employees \$2,096,330 plus statutory benefits of \$460,229 for a total of \$2,556,559.
 - All classified employees \$464,760 plus statutory benefits of \$166,079 for a total of \$630,839.
- Salary and benefit projections of \$303,331,980 are equal to 86.18% 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 \$456,201.
- Indirect costs, charged to other funds, are projected at <\$1,160,094>.

2024-2025 Multi-Year Projection Assumptions – General Fund First Interim 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 \$351,956,632. This is a 1.12% increase over 2023-2024 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,558,699 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$47,245,308.
- Transportation contribution is projected at \$3,036,345.

2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$15,145,786>. The restricted General Fund decrease in fund balance is projected at <\$8,395,344>.

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	\$35,851,740	\$35,851,740
Committed	\$26,000,000	\$ 0	\$26,000,000
Assigned	\$ 3,113,629	\$ 0	\$ 3,113,629
Unassigned Reserve for Economic Uncertainties 3%	\$10,558,699	\$ 0	\$10,558,699
Unassigned/Unappropriated	\$13,983,513	\$ 0	\$13,983,513
ENDING FUND BALANCE TOTALS	\$53,670,841	\$35,851,740	\$89,522,581

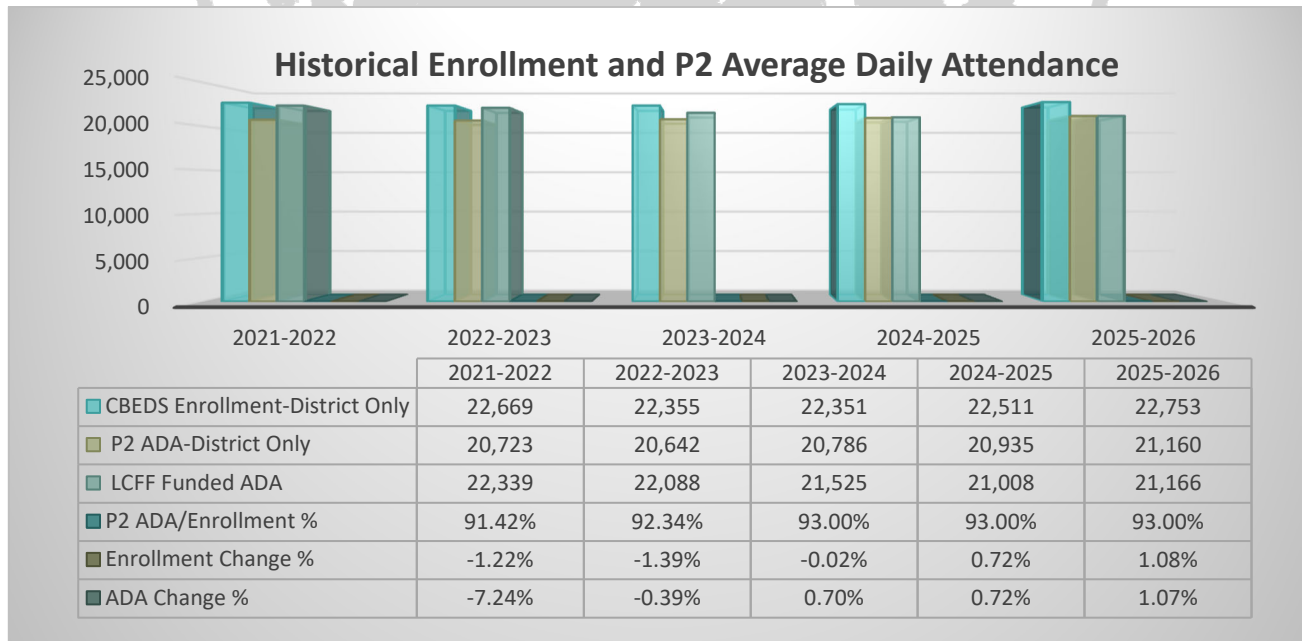
The 2023-2024 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

2025-2026 Multi-Year Projection Assumptions – General Fund First Interim 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 2023-24 Enacted Budget 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 Cost of Living Adjustment (COLA) 2.00% based on updated projections from the Legislative Analyst's Office (LAO)
- District Projected Enrollment 22,753 – 1.07% Growth
- District Projected P2 ADA 21,160
- LCFF Funded ADA 21,166 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 49.73%



2025-2026 Multi-Year Projection Assumptions – General Fund First Interim 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	\$10,218	\$10,373	\$10,680	\$12,378	
Grade Span Adjustment	\$1,063			\$322	
Supplemental Funding	\$1,122	\$1,032	\$1,062	\$1,263	
Funded ADA	6,115	4,423	3,240	7,388	21,166
LCFF Grade Level Funding	\$75,845,760	\$50,438,990	\$38,051,528	\$103,156,900	\$267,493,178
Transportation Funding					\$98,844
TK Ratio Add-On					\$3,015,798
2025-26 PROJECTED LCFF FUNDING					\$270,607,820

LCFF funding totaling \$270,607,820 is comprised of the following sources:

- State Aid \$130,143,912 = 48%
- Property Taxes \$70,238,708 = 26%
- Education Protection Account \$70,225,200 = 26%

LCFF funding includes a transfer of <\$3,519,566> to the Deferred Maintenance Fund. Funds will support district deferred maintenance needs as defined in Education Code 17582.

2025-2026 Multi-Year Projection Assumptions – General Fund First Interim Budget

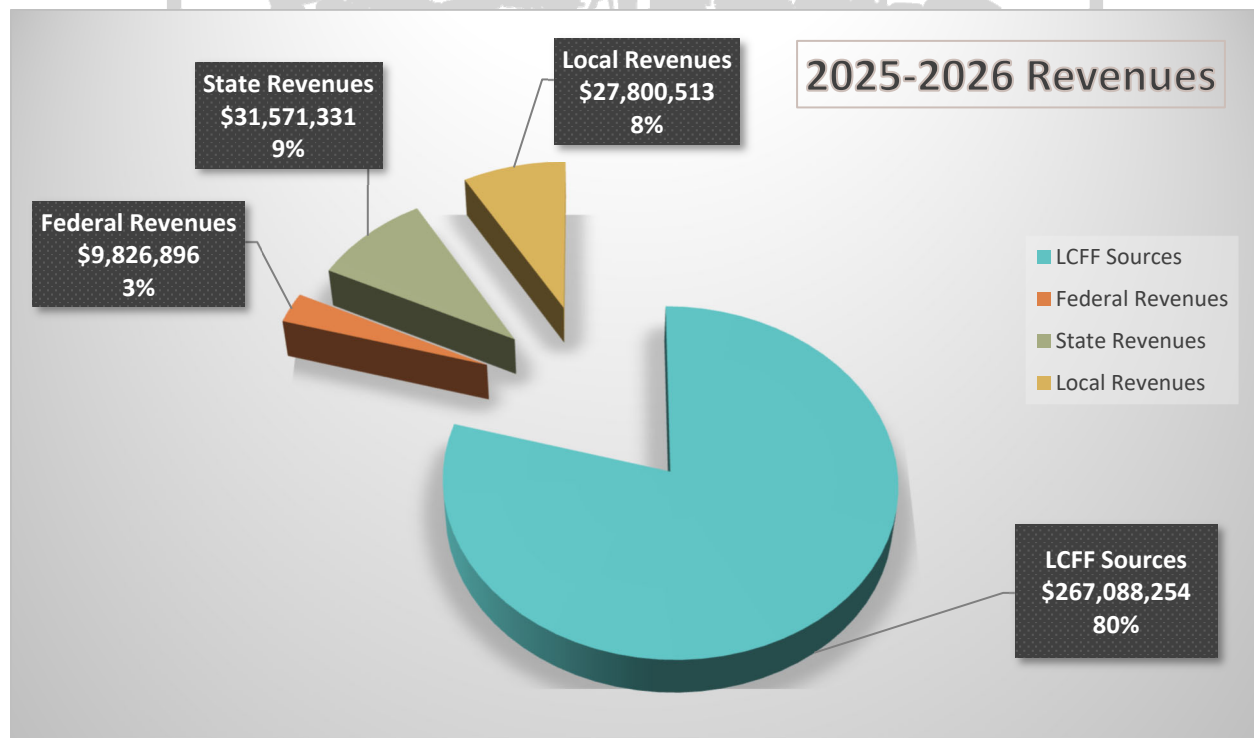
Revenues

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 \$177 per estimated 2025-2026 ADA projections equal to \$3,907,983. Lottery instructional materials revenues have been included at \$72 per estimated 2025-2026 ADA equal to \$1,589,688. Mandate Block Grant funds are budgeted at \$1,081,244 and include a 2.00% 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 \$19,787,990. 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 \$336,286,994. This is a 2.40% increase from 2024-2025 projected revenues.



2025-2026 Multi-Year Projection Assumptions – General Fund First Interim Budget

Expenditures

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

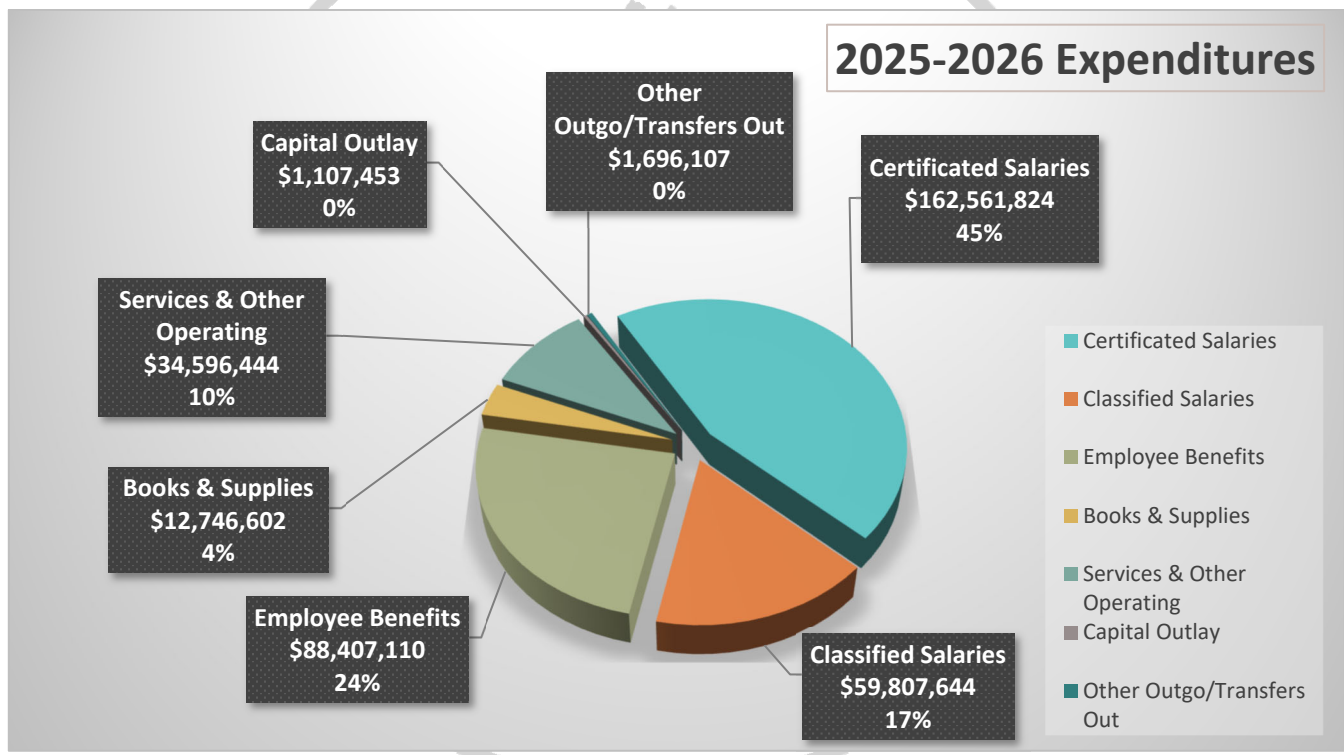
- Staffing
 - 10 growth certificated FTEs, TK 10:1 projection
 - 10 growth certificated FTEs Special Education
 - 5 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits and Health and Welfare
 - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
 - Public Employees' Retirement System (PERS) rate increase of 0.60% from 27.70% to 28.30%
 - Projected increase equal to approximately \$0.6M
 - 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 \$11,000 per FTE
- Step and Column
 - All certificated employees \$2,160,203 plus statutory benefits of \$477,405 for a total of \$2,637,608.
 - All classified employees \$470,175 plus statutory benefits of \$173,495 for a total of \$643,670.
- Salary and benefit projections of \$310,776,578 are equal to 86.68% 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 \$456,201.
- Indirect costs, charged to other funds, are projected at <\$1,160,094>.

2025-2026 Multi-Year Projection Assumptions – General Fund First Interim 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 \$360,923,184. This is a 2.55% increase over 2024-2025 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,827,696 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$49,621,846.
- Transportation contribution is projected at \$3,078,646.

2025-2026 Multi-Year Projection Assumptions – General Fund First Interim Budget

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$17,507,689>. The restricted General Fund decrease in fund balance is projected at <\$7,128,502>.

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	\$28,723,239	\$28,723,239
Committed	\$12,000,000	\$ 0	\$12,000,000
Assigned	\$ 2,790,183	\$ 0	\$ 2,790,183
Unassigned Reserve for Economic Uncertainties 3%	\$10,827,696	\$ 0	\$10,827,696
Unassigned/Unappropriated	\$10,530,273	\$ 0	\$10,530,273
ENDING FUND BALANCE TOTALS	\$36,163,152	\$28,723,239	\$64,886,391

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	Projected Year Totals (Form 011) (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	260,548,935.00	(.41%)	259,468,302.00	2.94%	267,088,254.00
2. Federal Revenues	8100-8299	17,586.00	0.00%	17,586.00	0.00%	17,586.00
3. Other State Revenues	8300-8599	8,282,363.00	9.29%	9,051,516.00	1.61%	9,197,458.00
4. Other Local Revenues	8600-8799	7,301,141.00	(16.44%)	6,100,472.00	.23%	6,114,613.00
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	(50,192,540.00)	12.13%	(56,280,656.00)	4.67%	(58,908,408.00)
6. Total (Sum lines A1 thru A5c)		225,957,485.00	(3.36%)	218,357,220.00	2.36%	223,509,503.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,310,470.00		116,317,666.00
b. Step & Column Adjustment				2,205,160.00		2,245,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				802,036.00		825,078.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,310,470.00	2.65%	116,317,666.00	2.64%	119,387,903.00
2. Classified Salaries						
a. Base Salaries				34,324,423.96		36,093,682.96
b. Step & Column Adjustment				285,534.00		289,094.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,483,725.00		182,929.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,324,423.96	5.15%	36,093,682.96	1.31%	36,565,705.96
3. Employee Benefits	3000-3999	50,441,910.00	.32%	50,603,546.00	2.66%	51,951,518.00
4. Books and Supplies	4000-4999	6,557,495.61	(21.63%)	5,139,388.00	23.30%	6,337,058.00
5. Services and Other Operating Expenditures	5000-5999	22,904,621.00	6.25%	24,336,803.00	5.89%	25,771,390.00
6. Capital Outlay	6000-6999	905,462.00	(10.24%)	812,761.00	0.00%	812,761.00
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	(2,884,408.96)	(9.62%)	(2,607,042.00)	.32%	(2,615,345.00)
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)		228,366,174.61	2.25%	233,503,005.96	3.22%	241,017,191.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,408,689.61)		(15,145,785.96)		(17,507,688.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		71,225,316.60		68,816,626.99		53,670,841.03
2. Ending Fund Balance (Sum lines C and D1)		68,816,626.99		53,670,841.03		36,163,152.07
3. Components of Ending Fund Balance (Form 011)						
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	3,429,638.00		3,113,629.00		2,790,183.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	10,441,865.26		10,558,699.00		10,827,696.00
2. Unassigned/Unappropriated	9790	22,930,123.73		13,983,513.03		10,530,273.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,816,626.99		53,670,841.03		36,163,152.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,441,865.26		10,558,699.00		10,827,696.00
c. Unassigned/Unappropriated	9790	22,930,123.73		13,983,513.03		10,530,273.07
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		33,371,988.99		24,542,212.03		21,357,969.07
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 B.1.d. Other adjustments of \$0.8M include \$0.7M for increase of 8 certificated FTE due to TK enrollment growth and \$0.1M increase for add back of prior year vacancy savings. B.2.d. Other adjustments of \$1.5M include \$0.7M for TK Aides shifted from restricted sources due to ELOG being fully spent in prior year, \$0.2M for increase of 4, 7-hr TK Aides, and \$0.6M increase for add back of prior year vacancy savings. 2025-26 B.1.d. Other adjustments of \$0.8M include an increase of 10 certificated FTE due to TK enrollment growth. B.2.d. Other adjustments of \$0.2M include an increase of 5, 7-hr TK Aides.						

Description	Object Codes	Projected Year Totals (Form 01I) (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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	21,104,505.93	(53.74%)	9,762,183.00	.48%	9,809,310.00
3. Other State Revenues	8300-8599	23,094,054.23	(3.19%)	22,356,953.00	.08%	22,373,873.00
4. Other Local Revenues	8600-8799	21,654,238.00	.02%	21,658,490.00	.13%	21,685,900.00
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%	
c. Contributions	8980-8999	50,192,540.00	12.13%	56,280,656.00	4.67%	58,908,408.00
6. Total (Sum lines A1 thru A5c)		116,045,338.16	(5.16%)	110,058,282.00	2.47%	112,777,491.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,533,241.43		41,591,089.43
b. Step & Column Adjustment				610,295.00		634,169.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,447,553.00		948,663.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,533,241.43	5.21%	41,591,089.43	3.81%	43,173,921.43
2. Classified Salaries						
a. Base Salaries				22,373,620.04		23,043,673.04
b. Step & Column Adjustment				203,898.00		205,754.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				466,155.00		(7,489.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,373,620.04	2.99%	23,043,673.04	.86%	23,241,938.04
3. Employee Benefits	3000-3999	34,295,325.97	4.04%	35,682,323.00	2.17%	36,455,592.00
4. Books and Supplies	4000-4999	9,516,341.92	(27.64%)	6,885,793.00	(6.92%)	6,409,544.00
5. Services and Other Operating Expenditures	5000-5999	9,374,637.77	(7.25%)	8,694,804.00	1.50%	8,825,054.00
6. Capital Outlay	6000-6999	2,828,517.00	(62.56%)	1,058,996.00	(72.17%)	294,692.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,724,316.64	(16.09%)	1,446,948.00	.57%	1,455,251.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		119,696,000.77	(1.04%)	118,453,626.47	1.23%	119,905,992.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,650,662.61)		(8,395,344.47)		(7,128,501.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		47,897,747.47		44,247,084.86		35,851,740.39
2. Ending Fund Balance (Sum lines C and D1)		44,247,084.86		35,851,740.39		28,723,238.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	44,247,084.86		35,851,740.39		28,723,238.92
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,247,084.86		35,851,740.39		28,723,238.92
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
<p>2024-25 B.1.d. Other adjustments of \$1.4M include \$0.7M for increase of 8 certificated FTE due to Special Education, \$0.4M for increase of 3 Speech Language Pathologist, \$0.7M increase for add back of prior year vacancy savings, net of \$0.4M for removal of Educator Effectiveness Grant prior year onetime costs. B.2.d. Other adjustments of \$0.5M include \$0.2M for increase of 2 Occupational Therapist, \$1.1M increase for add back of prior year vacancy savings, net of \$0.7M for TK Aides shifted to unrestricted sources due to ELOG being fully spent in prior year, and \$0.1M reduction for A-G Grant tutors. 2025-26 B.1.d. Other adjustments of \$1.0M include an increase of 10 certificated FTE due to Special Education. B.2.d. Other adjustments of \$7,489 are the result of adjustments to grant plans.</p>						

Description	Object Codes	Projected Year Totals (Form 01I) (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	260,548,935.00	(.41%)	259,468,302.00	2.94%	267,088,254.00
2. Federal Revenues	8100-8299	21,122,091.93	(53.70%)	9,779,769.00	.48%	9,826,896.00
3. Other State Revenues	8300-8599	31,376,417.23	.10%	31,408,469.00	.52%	31,571,331.00
4. Other Local Revenues	8600-8799	28,955,379.00	(4.13%)	27,758,962.00	.15%	27,800,513.00
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)		342,002,823.16	(3.97%)	328,415,502.00	2.40%	336,286,994.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				152,843,711.43		157,908,755.43
b. Step & Column Adjustment				2,815,455.00		2,879,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,249,589.00		1,773,741.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	152,843,711.43	3.31%	157,908,755.43	2.95%	162,561,824.43
2. Classified Salaries						
a. Base Salaries				56,698,044.00		59,137,356.00
b. Step & Column Adjustment				489,432.00		494,848.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,949,880.00		175,440.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,698,044.00	4.30%	59,137,356.00	1.13%	59,807,644.00
3. Employee Benefits	3000-3999	84,737,235.97	1.83%	86,285,869.00	2.46%	88,407,110.00
4. Books and Supplies	4000-4999	16,073,837.53	(25.19%)	12,025,181.00	6.00%	12,746,602.00
5. Services and Other Operating Expenditures	5000-5999	32,279,258.77	2.33%	33,031,607.00	4.74%	34,596,444.00
6. Capital Outlay	6000-6999	3,733,979.00	(49.87%)	1,871,757.00	(40.83%)	1,107,453.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	456,201.00	0.00%	456,201.00	0.00%	456,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,160,092.32)	0.00%	(1,160,094.00)	0.00%	(1,160,094.00)
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)		348,062,175.38	1.12%	351,956,632.43	2.55%	360,923,184.43
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,059,352.22)		(23,541,130.43)		(24,636,190.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		119,123,064.07		113,063,711.85		89,522,581.42
2. Ending Fund Balance (Sum lines C and D1)		113,063,711.85		89,522,581.42		64,886,390.99
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	44,247,084.86		35,851,740.39		28,723,238.92
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	3,429,638.00		3,113,629.00		2,790,183.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,441,865.26		10,558,699.00		10,827,696.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	22,930,123.73		13,983,513.03		10,530,273.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,063,711.85		89,522,581.42		64,886,390.99
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,441,865.26		10,558,699.00		10,827,696.00
c. Unassigned/Unappropriated	9790	22,930,123.73		13,983,513.03		10,530,273.07
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 E1 thru E2c)		33,371,988.99		24,542,212.03		21,357,969.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.59%		6.97%		5.92%
F. RECOMMENDED RESERVES						
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					
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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,786.43		20,935.23		21,160.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		348,062,175.38		351,956,632.43		360,923,184.43
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)		348,062,175.38		351,956,632.43		360,923,184.43
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,441,865.26		10,558,698.97		10,827,695.53
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,441,865.26		10,558,698.97		10,827,695.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW

2023 - 2024
First Interim

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	21,517.95	21,518.97		
	Charter School	0.00	0.00		
	Total ADA	21,517.95	21,518.97	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	21,004.51	21,002.82		
	Charter School				
	Total ADA	21,004.51	21,002.82	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	21,165.19	21,160.29		
	Charter School				
	Total ADA	21,165.19	21,160.29	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	
Current Year (2023-24)	District Regular	22,522.00	22,351.00		
	Charter School				
	Total Enrollment	22,522.00	22,351.00	(.8%)	Met
1st Subsequent Year (2024-25)	District Regular	22,682.00	22,511.00		
	Charter School				
	Total Enrollment	22,682.00	22,511.00	(.8%)	Met
2nd Subsequent Year (2025-26)	District Regular	22,924.00	22,753.00		
	Charter School				
	Total Enrollment	22,924.00	22,753.00	(.7%)	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	22,340	22,950	
Charter School			
Total ADA/Enrollment	22,340	22,950	97.3%
Second Prior Year (2021-22)			
District Regular	20,753	22,669	
Charter School			
Total ADA/Enrollment	20,753	22,669	91.5%
First Prior Year (2022-23)			
District Regular	20,641	22,355	
Charter School			
Total ADA/Enrollment	20,641	22,355	92.3%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	20,786	22,351		
Charter School	0			
Total ADA/Enrollment	20,786	22,351	93.0%	Met
1st Subsequent Year (2024-25)				
District Regular	20,935	22,511		
Charter School				
Total ADA/Enrollment	20,935	22,511	93.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	21,160	22,753		
Charter School				
Total ADA/Enrollment	21,160	22,753	93.0%	Met

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 current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	263,840,071.00	264,119,819.00	.1%	Met
1st Subsequent Year (2024-25)	270,394,824.00	262,990,637.00	(2.7%)	Not Met
2nd Subsequent Year (2025-26)	281,862,682.00	270,649,223.00	(4.0%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Revised First Interim projections reduced COLA from 3.94% to 1.00% and 3.29% and 2.00% in fiscal years 2024-25 and 2025-26, respectively .

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
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)	198,076,804.00	225,966,175.00	87.7%
	Historical Average Ratio:		88.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	198,076,803.96	225,966,174.61	87.7%	Met
1st Subsequent Year (2024-25)	203,014,894.96	231,103,005.96	87.8%	Met
2nd Subsequent Year (2025-26)	207,905,126.96	238,617,191.96	87.1%	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 current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. 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	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	21,611,191.00	21,122,091.93	-2.3%	No
1st Subsequent Year (2024-25)	10,178,678.00	9,779,769.00	-3.9%	No
2nd Subsequent Year (2025-26)	10,224,061.00	9,826,896.00	-3.9%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	28,183,211.00	31,376,417.23	11.3%	Yes
1st Subsequent Year (2024-25)	29,000,938.00	31,408,469.00	8.3%	Yes
2nd Subsequent Year (2025-26)	29,187,026.00	31,571,331.00	8.2%	Yes

Explanation:

(required if Yes)

State Revenues are projected greater at First Interim compared to Adopted Budget due to ongoing Prop 28, Arts and Music in Schools funding.

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

Current Year (2023-24)	27,156,061.00	28,955,379.00	6.6%	Yes
1st Subsequent Year (2024-25)	26,247,512.00	27,758,962.00	5.8%	Yes
2nd Subsequent Year (2025-26)	26,287,509.00	27,800,513.00	5.8%	Yes

Explanation:

(required if Yes)

Other Local Revenues are projected greater at First Interim compared to Adopted Budget due primarily to Medi-cal Administrative Activities (MAA), Medi-cal LEA Billing Options, and other local sources budgeted conservatively at Adopted Budget.

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

Current Year (2023-24)	14,586,422.00	16,073,837.53	10.2%	Yes
1st Subsequent Year (2024-25)	12,432,678.00	12,025,181.00	-3.3%	No
2nd Subsequent Year (2025-26)	13,139,888.00	12,746,602.00	-3.0%	No

Explanation:

(required if Yes)

Books and Supplies are projected greater at First Interim compared to Adopted Budget in 2023-24 only due to onetime carry over recognized since Unaudited Actuals.

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

Current Year (2023-24)	31,687,614.00	32,279,258.77	1.9%	No
1st Subsequent Year (2024-25)	32,536,799.00	33,031,607.00	1.5%	No
2nd Subsequent Year (2025-26)	34,023,076.00	34,596,444.00	1.7%	No

Explanation:

(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	76,950,463.00	81,453,888.16	5.9%	Not Met
1st Subsequent Year (2024-25)	65,427,128.00	68,947,200.00	5.4%	Not Met
2nd Subsequent Year (2025-26)	65,698,596.00	69,198,740.00	5.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	46,274,036.00	48,353,096.30	4.5%	Met
1st Subsequent Year (2024-25)	44,969,477.00	45,056,788.00	.2%	Met
2nd Subsequent Year (2025-26)	47,162,964.00	47,343,046.00	.4%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 6A
if NOT met)

Explanation:

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

State Revenues are projected greater at First Interim compared to Adopted Budget due to ongoing Prop 28, Arts and Music in Schools funding.

Explanation:

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

Other Local Revenues are projected greater at First Interim compared to Adopted Budget due primarily to Medi-cal Administrative Activities (MAA), Medi-cal LEA Billing Options, and other local sources budgeted conservatively at Adopted Budget.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,719,257.00	9,719,257.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,590,514.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.6%	7.0%	5.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	2.3%	2.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(2,408,689.61)	228,366,174.61	1.1%	Met
1st Subsequent Year (2024-25)	(15,145,785.96)	233,503,005.96	6.5%	Not Met
2nd Subsequent Year (2025-26)	(17,507,688.96)	241,017,191.96	7.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Due to projected COLA change for 2024-25 and 2025-26, the District now anticipates a larger structural deficit. Management has preliminarily begun prioritizing the District's activities to implement reductions, if needed. Management will continue to monitor changing economic conditions so decisions can be made to balance the revenue and expenditure picture.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	113,063,711.85	Met
1st Subsequent Year (2024-25)	89,522,581.42	Met
2nd Subsequent Year (2025-26)	64,886,390.99	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	117,942,840.97	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI 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

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ 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.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	20,786.43	20,935.23	21,160.29
District's Reserve Standard Percentage Level:	3%	3%	3%

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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, 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):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	348,062,175.38	351,956,632.43	360,923,184.43
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)	348,062,175.38	351,956,632.43	360,923,184.43

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

3%	3%	3%
10,441,865.26	10,558,698.97	10,827,695.53
0.00	0.00	0.00
10,441,865.26	10,558,698.97	10,827,695.53

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,441,865.26	10,558,699.00	10,827,696.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,930,123.73	13,983,513.03	10,530,273.07
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	33,371,988.99	24,542,212.03	21,357,969.07
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.59%	6.97%	5.92%
District's Reserve Standard (Section 10B, Line 7):		10,441,865.26	10,558,698.97	10,827,695.53
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(54,571,961.00)	(50,192,540.00)	-8.0%	(4,379,421.00)	Not Met
1st Subsequent Year (2024-25)	(56,967,588.00)	(56,280,656.00)	-1.2%	(686,932.00)	Met
2nd Subsequent Year (2025-26)	(59,551,825.00)	(58,908,408.00)	-1.1%	(643,417.00)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	2,400,000.00	2,400,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	2,400,000.00	2,400,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,400,000.00	2,400,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Unrestricted contributions to restricted programs are projected less in 2023-24 since Adopted Budget due primarily to vacancy savings in the current year.

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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

Murrieta Valley Unified Riverside County		First Interim General Fund School District Criteria and Standards Review		33 75200 0000000 Form 01CSI E81WEKX7G2(2023-24)
Total Annual Payments:	24,686,019	24,643,010	20,195,239	19,202,839
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

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

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

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

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.

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

17,244,473.00	18,926,767.00
0.00	
17,244,473.00	18,926,767.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7A) First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,047,473.00	1,092,316.00
1,047,473.00	1,092,316.00
1,047,473.00	1,092,316.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

736,770.00	736,770.00
708,584.00	708,584.00
787,459.00	787,459.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

187	193
187	193
187	193

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. 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 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2	Self-Insurance Liabilities	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	Budget Adoption	
	a. Required contribution (funding) for self-insurance programs	(Form 01CS, Item S7B)	First Interim
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,097.2	1,126.6	1,145.6	1,165.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim 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

1,508,332

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	896.5	911.1	914.6	919.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim 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

607,282

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	183.9	194.3	196.3	196.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the interim 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

358,737

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of H&W benefit changes included in the interim 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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current 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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim 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
First Interim

Student Activity Special Revenue Fund 2023-2024 First Interim 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. 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.

In elementary schools the ASB organization is classified as 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. 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 classified as 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 First Interim Assumptions

Overview – continued

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

Unorganized ASBs:

- + 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
- + Learn @ Home

Organized ASBs:

- + 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 \$5,043,200.

Interest earnings are projected at \$1,303.

Total 2023-2024 First Interim revenues are projected at \$5,044,503.

Student Activity Special Revenue Fund 2023-2024 First Interim Assumptions

Expenditures

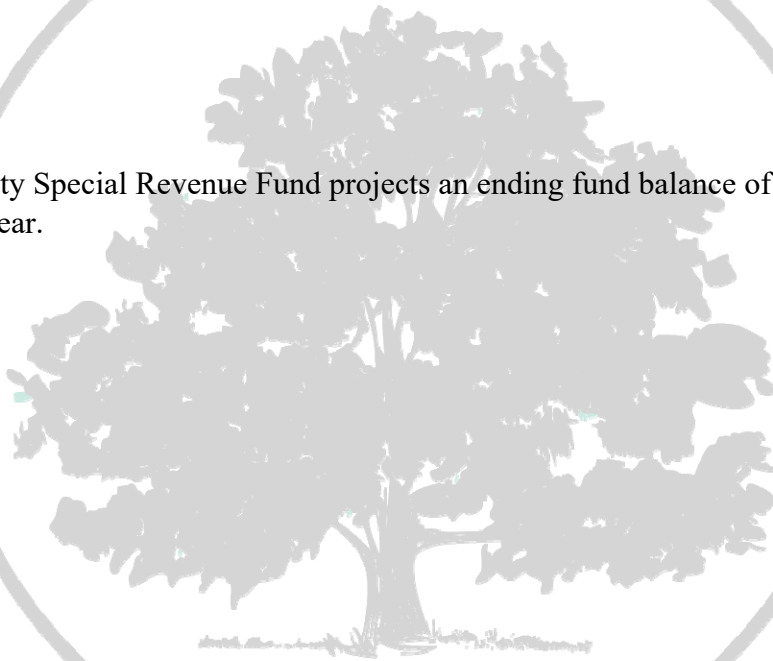
Budgeted expenditures in this fund include, but are not limited to:

- + Field trips/excursions and outdoor education/science camps
- + Extracurricular athletic costs
- + Cost for student social events
- + Scholarships

Total 2023-2024 First Interim expenditures are projected at \$5,048,538.

Fund Balance

The Student Activity Special Revenue Fund projects an ending fund balance of \$2,250,752 for the 2023-2024 fiscal year.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,899,103.00	4,899,103.00	2,064,095.21	5,044,503.00	145,400.00	3.0%
5) TOTAL, REVENUES			4,899,103.00	4,899,103.00	2,064,095.21	5,044,503.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,032,855.00	2,032,855.00	704,715.49	2,044,000.00	(11,145.00)	-.5%
5) Services and Other Operating Expenditures		5000-5999	2,703,388.00	2,703,388.00	437,587.75	2,979,538.00	(276,150.00)	-10.2%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,761,243.00	4,761,243.00	1,142,303.24	5,048,538.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,860.00	137,860.00	921,791.97	(4,035.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,860.00	137,860.00	921,791.97	(4,035.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,379,413.00	2,254,786.81		2,254,786.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,379,413.00	2,254,786.81		2,254,786.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,379,413.00	2,254,786.81		2,254,786.81		
2) Ending Balance, June 30 (E + F1e)			2,517,273.00	2,392,646.81		2,250,751.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	14,000.00	0.00		14,000.00		
Stores		9712	170,000.00	0.00		170,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,333,273.00	2,392,646.81		2,066,751.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	1,403.00	1,403.00	512.88	1,303.00	(100.00)	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
All Other Local Revenue		8699	4,897,700.00	4,897,700.00	2,063,582.33	5,043,200.00	145,500.00	3.0%
TOTAL, REVENUES			4,899,103.00	4,899,103.00	2,064,095.21	5,044,503.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	1,899,855.00	1,899,855.00	701,751.26	1,925,000.00	(25,145.00)	-1.3%
Noncapitalized Equipment		4400	133,000.00	133,000.00	2,964.23	119,000.00	14,000.00	10.5%
TOTAL, BOOKS AND SUPPLIES			2,032,855.00	2,032,855.00	704,715.49	2,044,000.00	(11,145.00)	-.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	30,900.00	30,900.00	11,148.68	31,200.00	(300.00)	-1.0%
Insurance		5400-5450	19,185.00	19,185.00	279.20	22,185.00	(3,000.00)	-15.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,650.00	142,650.00	51,141.39	169,500.00	(26,850.00)	-18.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,510,200.00	2,510,200.00	375,018.48	2,755,700.00	(245,500.00)	-9.8%
Communications		5900	453.00	453.00	0.00	953.00	(500.00)	-110.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,703,388.00	2,703,388.00	437,587.75	2,979,538.00	(276,150.00)	-10.2%
CAPITAL OUTLAY								
Equipment		6400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,761,243.00	4,761,243.00	1,142,303.24	5,048,538.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	2,066,751.81
Total, Restricted Balance		2,066,751.81



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

ADULT EDUCATION FUND

2023 - 2024
First Interim

Adult Education Fund

2023-2024 First Interim 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.

Athletic summer camp programs, preparation classes, and online classes are also included in the Adult Education Fund.

Revenues

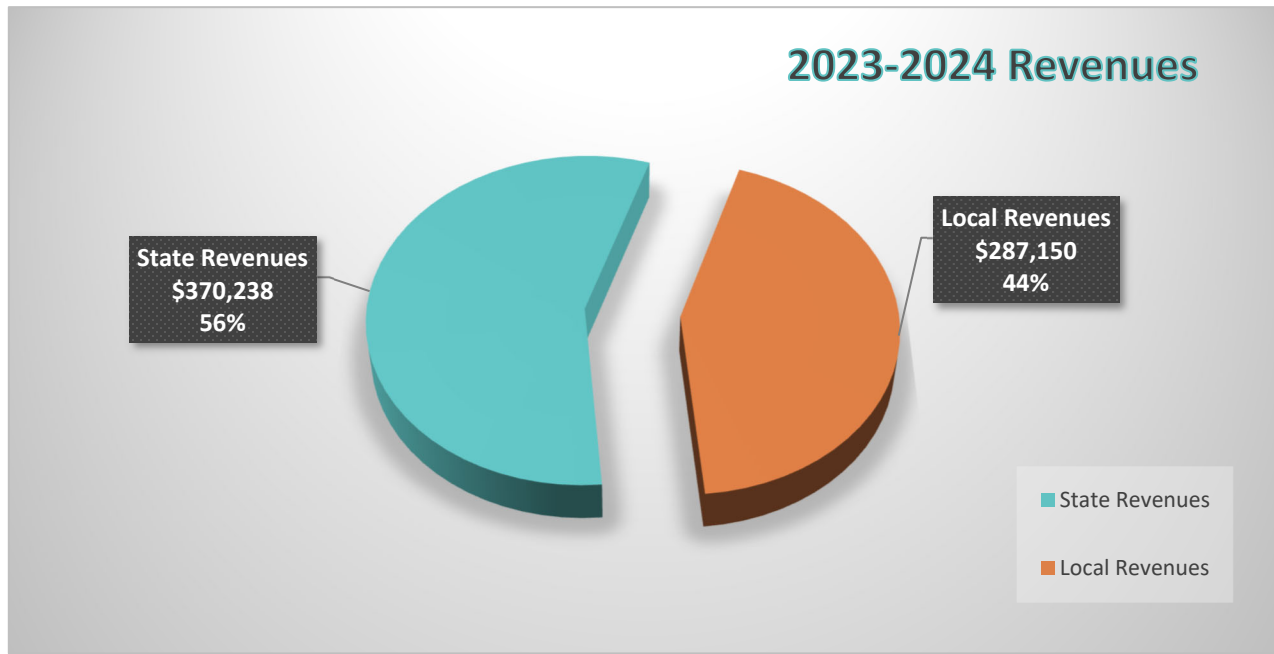
State revenues include California Adult Education Program projected at \$349,074 and CalWorks projected at \$679. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$20,485. Total 2023-2024 First Interim state revenues are projected at \$370,238.

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

State funding is equal to 56% of total revenues. Local revenue funding is equal to 44% of total revenues. Total 2023-2024 First Interim revenues are projected at \$657,388.

Adult Education Fund 2023-2024 First Interim Assumptions

Revenues-continued



Expenditures

Total expenditures include the GED program, professional growth classes, salaries and benefits for the instructional, administrative, and classified personnel, athletic coaching stipends for summer camp, 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 79% 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 account for 21% of total expenditures. Total 2023-2024 First Interim expenditures are projected at \$668,380.

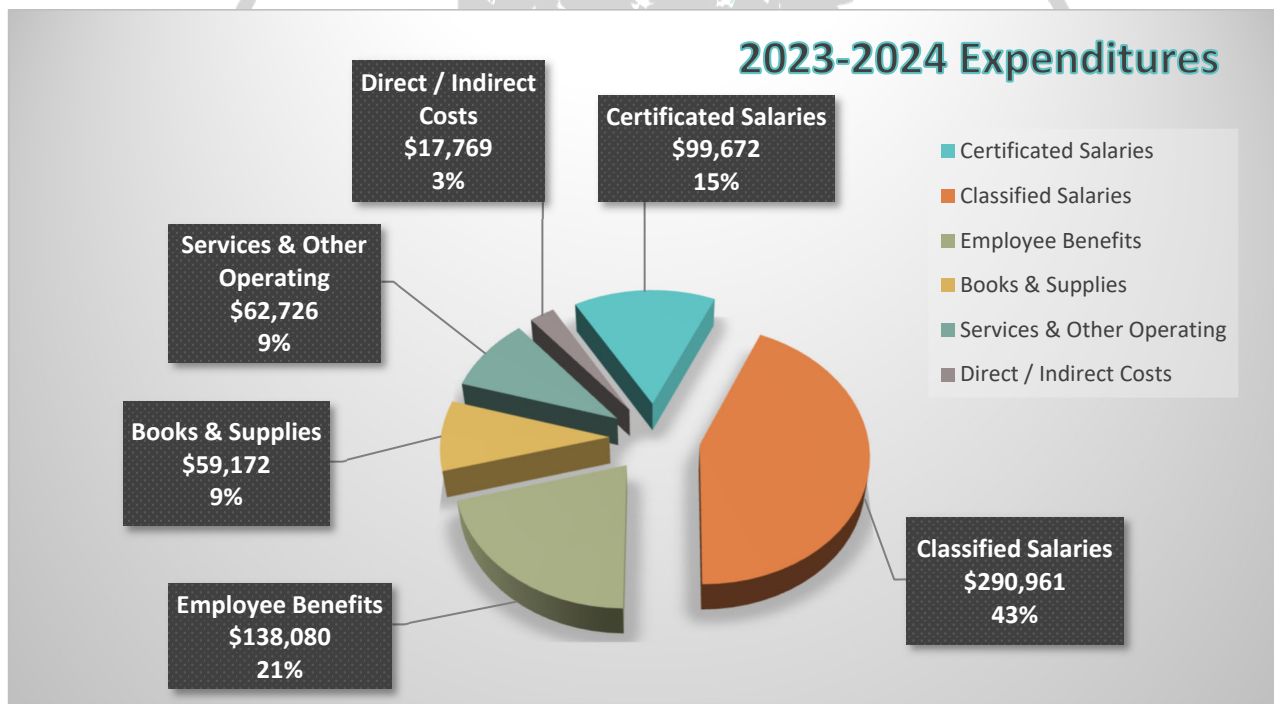
Adult Education Fund

2023-2024 First Interim Assumptions

Expenditures-continued

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

2023-2024 First Interim includes 2.75 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$11,000 per FTE. Fixed charges are calculated at 21.954% for certificated and 35.734% for classified.



Fund Balance

The Adult Education Fund projects an ending balance of \$347,938 for the 2023-2024 fiscal year. This balance primarily consists of athletic summer camp program funds.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	356,768.00	356,768.00	679.00	370,237.54	13,469.54	3.8%
4) Other Local Revenue		8600-8799	287,150.00	287,150.00	80,488.70	287,150.00	0.00	0.0%
5) TOTAL, REVENUES			643,918.00	643,918.00	81,167.70	657,387.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	99,672.00	99,672.00	21,517.56	99,672.00	0.00	0.0%
2) Classified Salaries		2000-2999	274,117.00	291,695.00	134,124.53	290,961.00	734.00	0.3%
3) Employee Benefits		3000-3999	138,261.00	140,475.00	40,302.92	138,080.00	2,395.00	1.7%
4) Books and Supplies		4000-4999	95,676.00	66,679.00	27,075.80	59,172.00	7,507.00	11.3%
5) Services and Other Operating Expenditures		5000-5999	40,080.00	49,285.00	38,336.09	62,726.00	(13,441.00)	-27.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,112.00	17,112.00	0.00	17,769.00	(657.00)	-3.8%
9) TOTAL, EXPENDITURES			664,918.00	664,918.00	261,356.90	668,380.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,000.00)	(21,000.00)	(180,189.20)	(10,992.46)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,000.00)	(21,000.00)	(180,189.20)	(10,992.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	308,680.00	358,930.95		358,930.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,680.00	358,930.95		358,930.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,680.00	358,930.95		358,930.95		
2) Ending Balance, June 30 (E + F1e)			287,680.00	337,930.95		347,938.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	7,114.74		6,786.28		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	287,680.00	287,680.00		341,152.21		
d) Assigned								
Other Assignments		9780	0.00	43,136.21		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	335,632.00	335,632.00	0.00	349,073.54	13,441.54	4.0%
All Other State Revenue	All Other	8590	21,136.00	21,136.00	679.00	21,164.00	28.00	0.1%
TOTAL, OTHER STATE REVENUE			356,768.00	356,768.00	679.00	370,237.54	13,469.54	3.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	284,650.00	284,650.00	80,488.70	284,650.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			287,150.00	287,150.00	80,488.70	287,150.00	0.00	0.0%
TOTAL, REVENUES			643,918.00	643,918.00	81,167.70	657,387.54		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,593.00	47,593.00	4,158.00	47,593.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,079.00	52,079.00	17,359.56	52,079.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			99,672.00	99,672.00	21,517.56	99,672.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	150,000.00	157,302.00	82,078.19	157,302.00	0.00	0.0%
Classified Support Salaries		2200	17,267.00	27,543.00	16,374.58	27,543.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	106,850.00	106,850.00	35,671.76	106,116.00	734.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			274,117.00	291,695.00	134,124.53	290,961.00	734.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	68,172.00	69,070.00	14,671.69	69,070.00	0.00	0.0%
PERS		3201-3202	28,508.00	28,508.00	9,512.80	28,308.00	200.00	0.7%
OASDI/Medicare/Alternative		3301-3302	13,115.00	14,175.00	6,766.72	13,903.00	272.00	1.9%
Health and Welfare Benefits		3401-3402	22,568.00	22,568.00	7,066.28	21,200.00	1,368.00	6.1%
Unemployment Insurance		3501-3502	187.00	200.00	74.65	200.00	0.00	0.0%
Workers' Compensation		3601-3602	5,607.00	5,850.00	2,106.88	5,295.00	555.00	9.5%
OPEB, Allocated		3701-3702	104.00	104.00	103.90	104.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			138,261.00	140,475.00	40,302.92	138,080.00	2,395.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	84,676.00	53,775.00	26,456.02	46,268.00	7,507.00	14.0%
Noncapitalized Equipment		4400	11,000.00	12,904.00	619.78	12,904.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			95,676.00	66,679.00	27,075.80	59,172.00	7,507.00	11.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	107.42	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	18.36	700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	250.00	67.51	250.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	39,130.00	47,835.00	38,142.80	61,276.00	(13,441.00)	-28.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,080.00	49,285.00	38,336.09	62,726.00	(13,441.00)	-27.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	17,112.00	17,112.00	0.00	17,769.00	(657.00)	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,112.00	17,112.00	0.00	17,769.00	(657.00)	-3.8%
TOTAL, EXPENDITURES			664,918.00	664,918.00	261,356.90	668,380.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	6,786.28
Total, Restricted Balance		6,786.28



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CHILD DEVELOPMENT FUND

2023 - 2024
First Interim

Child Development Fund

2023-2024 First Interim Assumptions

Overview

Murrieta Valley Unified School District (MVUSD) has been providing childcare 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 Childcare 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 Childcare 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 First Interim Assumptions

Overview – continued

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

Student Enrichment and Extended Day (SEED)- General Childcare and Development (CCTR) and Expanded Learning Opportunities Program – Serving students TK-5th 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. year-round, 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 nine 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 eight-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 are 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 extended day 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 nine hour ELOP school day requirement.

Child Development Fund 2023-2024 First Interim 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 11 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. This year, opportunities, including our before school *Meet and Eat*, are available at our middle schools as well as our 11 elementary schools. *Meet and Eat* is designed to support families who drop off early in the morning before gates are open. The objective is to provide a safe, fun, and warm place to read, create, and collaborate before the school day starts. Starting November 29, 2023, ELOP extended day (class dismissal until 6:00) will begin at Dorothy McElhinney and Shivela middle schools. Thompson and Warm Springs middle schools will start on January 10th.

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 First Interim federal revenues are projected at \$2,439,682.

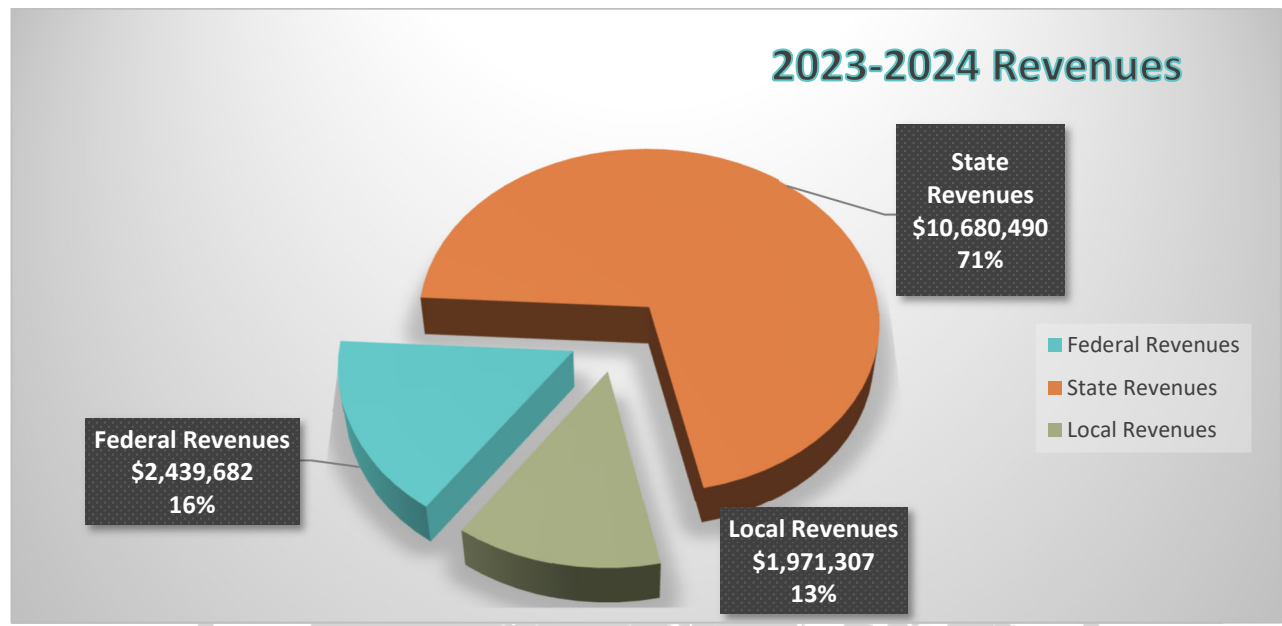
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and the Expanded Learning Opportunities Program. State revenues are projected at \$10,600,513. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$79,977. Total 2023-2024 Adopted state revenues are projected at \$10,680,490.

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.

Child Development Fund 2023-2024 First Interim Assumptions

Revenues – continued

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 \$15,091,479.



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 First Interim Assumptions

Expenditures - continued

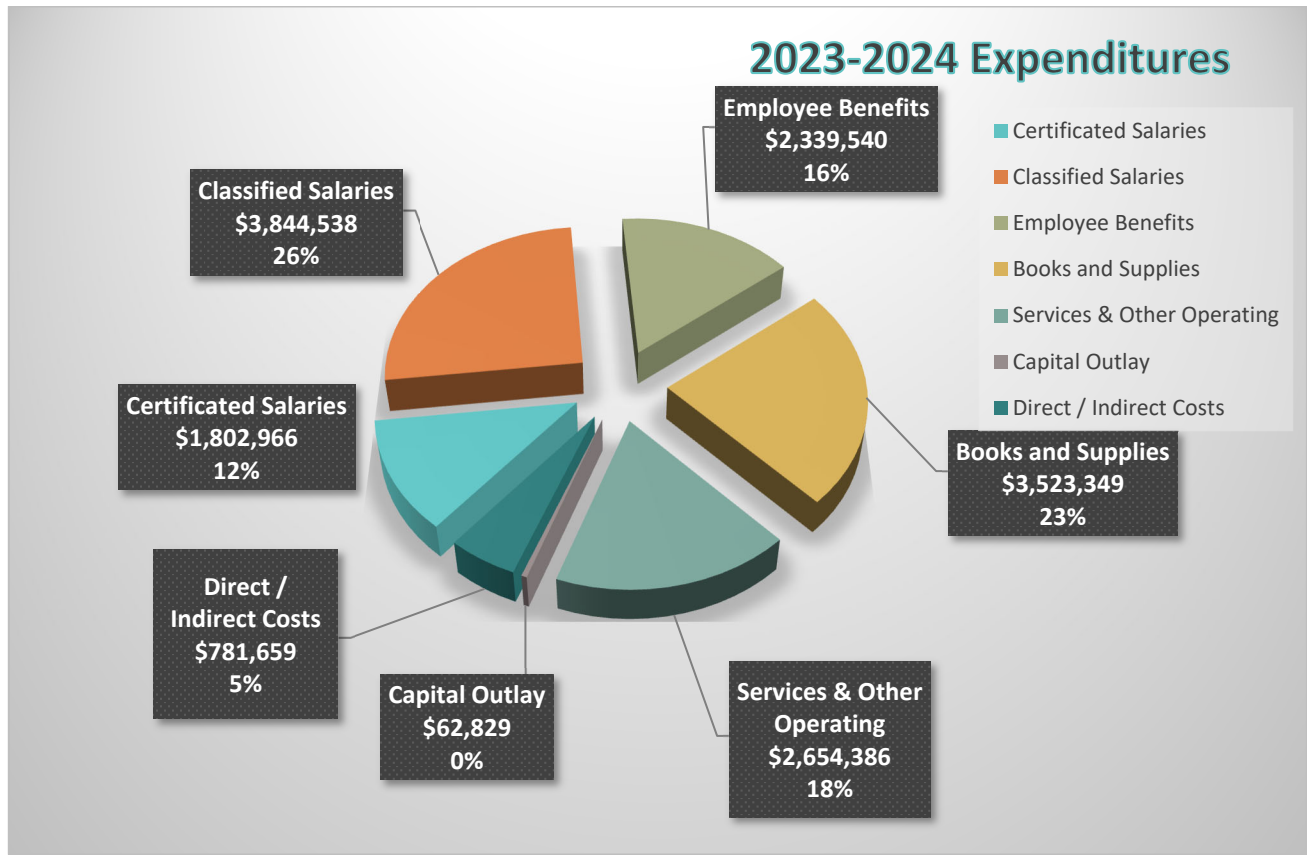
Salary and benefits are equal to 53% of total expenditures. Step and Column for all certificated employees is \$1,132 plus statutory benefits of \$321 for a total of \$1,453. Step and Column for all classified employees is \$49,771 plus statutory benefits of \$17,857 for a total of \$67,628. Other expenditures totaling 47%, 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 5.55% is included for both unrestricted and restricted programs. Total 2023-2024 First Interim expenditures are projected at \$15,009,267.

Description	2023-2024 First Interim FTEs
Certificated Teachers / Certificated Support	16.0
Classified	81.83
Management / Support	5.00
Total FTE's (Full-time Equivalents)	102.83

2023-2024 First Interim includes 103.33 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$11,000 per FTE. Fixed charges are calculated at 21.954% for certificated and 35.734% for classified.

Child Development Fund 2023-2024 First Interim Assumptions

Expenditures- continued



Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$7,984,083. The projected ending fund balance of the Child Development Fund is \$8,066,295, which is primarily restricted to the Expanded Learning Opportunities Program.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,169,000.00	2,169,000.00	797,902.00	2,439,682.00	270,682.00	12.5%
3) Other State Revenue		8300-8599	10,577,386.00	10,577,386.00	5,620,847.42	10,680,490.00	103,104.00	1.0%
4) Other Local Revenue		8600-8799	1,971,307.00	1,971,307.00	726,073.91	1,971,307.00	0.00	0.0%
5) TOTAL, REVENUES			14,717,693.00	14,717,693.00	7,144,823.33	15,091,479.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,740,310.00	1,975,411.00	561,907.28	1,802,966.00	172,445.00	8.7%
2) Classified Salaries		2000-2999	3,843,656.00	3,853,156.00	1,202,805.86	3,844,538.00	8,618.00	0.2%
3) Employee Benefits		3000-3999	2,583,366.00	2,635,946.00	670,268.47	2,339,540.00	296,406.00	11.2%
4) Books and Supplies		4000-4999	3,368,199.00	2,931,307.00	183,754.53	3,523,348.65	(592,041.65)	-20.2%
5) Services and Other Operating Expenditures		5000-5999	2,458,355.00	2,598,066.00	470,231.80	2,654,386.00	(56,320.00)	-2.2%
6) Capital Outlay		6000-6999	0.00	0.00	14,792.47	62,829.00	(62,829.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	772,176.00	772,176.00	0.00	781,659.32	(9,483.32)	-1.2%
9) TOTAL, EXPENDITURES			14,766,062.00	14,766,062.00	3,103,760.41	15,009,266.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,369.00)	(48,369.00)	4,041,062.92	82,212.03		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,369.00)	(48,369.00)	4,041,062.92	82,212.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,287,537.00	7,984,082.57		7,984,082.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,287,537.00	7,984,082.57		7,984,082.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,287,537.00	7,984,082.57		7,984,082.57		
2) Ending Balance, June 30 (E + F1e)			7,239,168.00	7,935,713.57		8,066,294.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,179,734.00	7,712,979.31		7,843,560.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	59,434.00	222,734.26		222,734.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,169,000.00	2,169,000.00	797,902.00	2,439,682.00	270,682.00	12.5%
TOTAL, FEDERAL REVENUE			2,169,000.00	2,169,000.00	797,902.00	2,439,682.00	270,682.00	12.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,958,600.00	2,958,600.00	917,702.00	2,960,253.00	1,653.00	0.1%
All Other State Revenue	All Other	8590	7,618,786.00	7,618,786.00	4,703,145.42	7,720,237.00	101,451.00	1.3%
TOTAL, OTHER STATE REVENUE			10,577,386.00	10,577,386.00	5,620,847.42	10,680,490.00	103,104.00	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	1,891,307.00	1,891,307.00	726,073.91	1,891,307.00	0.00	0.0%
Interagency Services		8677	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,971,307.00	1,971,307.00	726,073.91	1,971,307.00	0.00	0.0%
TOTAL, REVENUES			14,717,693.00	14,717,693.00	7,144,823.33	15,091,479.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,091,077.00	1,326,178.00	346,950.56	1,158,095.00	168,083.00	12.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	649,233.00	649,233.00	214,956.72	644,871.00	4,362.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,740,310.00	1,975,411.00	561,907.28	1,802,966.00	172,445.00	8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,388,346.00	1,397,846.00	403,971.97	1,289,219.00	108,627.00	7.8%
Classified Support Salaries		2200	1,994,447.00	1,994,447.00	630,208.84	2,081,200.00	(86,753.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	460,863.00	460,863.00	168,625.05	474,119.00	(13,256.00)	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,843,656.00	3,853,156.00	1,202,805.86	3,844,538.00	8,618.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	267,307.00	309,714.00	69,854.61	305,668.00	4,046.00	1.3%
PERS		3201-3202	1,180,091.00	1,182,625.00	328,807.82	1,139,802.00	42,823.00	3.6%
OASDI/Medicare/Alternative		3301-3302	365,682.00	369,879.00	107,110.50	355,932.00	13,947.00	3.8%
Health and Welfare Benefits		3401-3402	664,251.00	664,251.00	133,175.89	439,297.00	224,954.00	33.9%
Unemployment Insurance		3501-3502	2,791.00	2,920.00	842.65	2,812.00	108.00	3.7%
Workers' Compensation		3601-3602	83,759.00	87,072.00	23,800.76	76,544.00	10,528.00	12.1%
OPEB, Allocated		3701-3702	19,485.00	19,485.00	6,676.24	19,485.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,583,366.00	2,635,946.00	670,268.47	2,339,540.00	296,406.00	11.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,658,699.00	2,314,047.00	130,189.32	2,901,474.65	(587,427.65)	-25.4%
Noncapitalized Equipment		4400	709,500.00	617,260.00	53,565.21	621,874.00	(4,614.00)	-0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,368,199.00	2,931,307.00	183,754.53	3,523,348.65	(592,041.65)	-20.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	19,000.00	988.88	19,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,770.00	180,341.00	70,067.33	235,649.00	(55,308.00)	-30.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,625.00	2,440.00	624.35	2,440.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	2,282,960.00	2,396,285.00	398,430.16	2,396,297.00	(12.00)	0.0%
Communications		5900	0.00	0.00	121.08	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,458,355.00	2,598,066.00	470,231.80	2,654,386.00	(56,320.00)	-2.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	14,792.47	62,829.00	(62,829.00)	New
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	14,792.47	62,829.00	(62,829.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	772,176.00	772,176.00	0.00	781,659.32	(9,483.32)	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			772,176.00	772,176.00	0.00	781,659.32	(9,483.32)	-1.2%
TOTAL, EXPENDITURES			14,766,062.00	14,766,062.00	3,103,760.41	15,009,266.97		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	7,684,644.34
6130	Child Development: Center-Based Reserve Account	158,916.00
Total, Restricted Balance		7,843,560.34



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAFETERIA SPECIAL REVENUE FUND

2023 - 2024
First Interim

Cafeteria Special Revenue Fund 2023-2024 First Interim Assumptions

Overview

The Cafeteria Special Revenue Fund is self-funded. Nutrition Services Program 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.

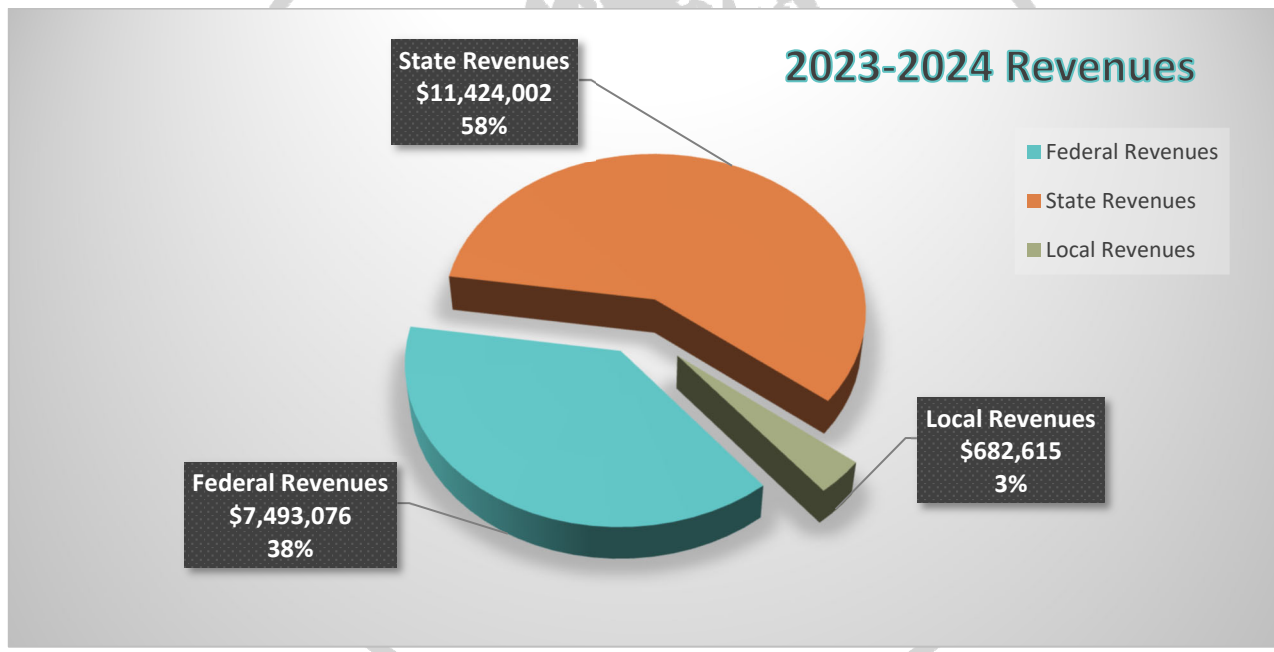
Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$18,048,749 and is based on 2023-2024 program participation levels through October 2023. Federal donated commodities entitlement is projected at \$780,000 and the NSLP Equipment Assistance Grant is projected at \$88,329.

Cafeteria Special Revenue Fund 2023-2024 First Interim Assumptions

Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$682,615 and is based on a la carte food sales from the 2023-2024 participation levels through October 2023, current interest rates, cash-flow analysis, and historical data.

Approximately 33% of students qualified for either free or reduced meals. Federal and state reimbursements are equal to 97% of total revenues. Donated food commodities within federal revenues are equal to 4%. Local revenues are equal to 3% of total revenues. Total 2023-2024 First Interim revenues are projected at \$19,599,693.



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%.

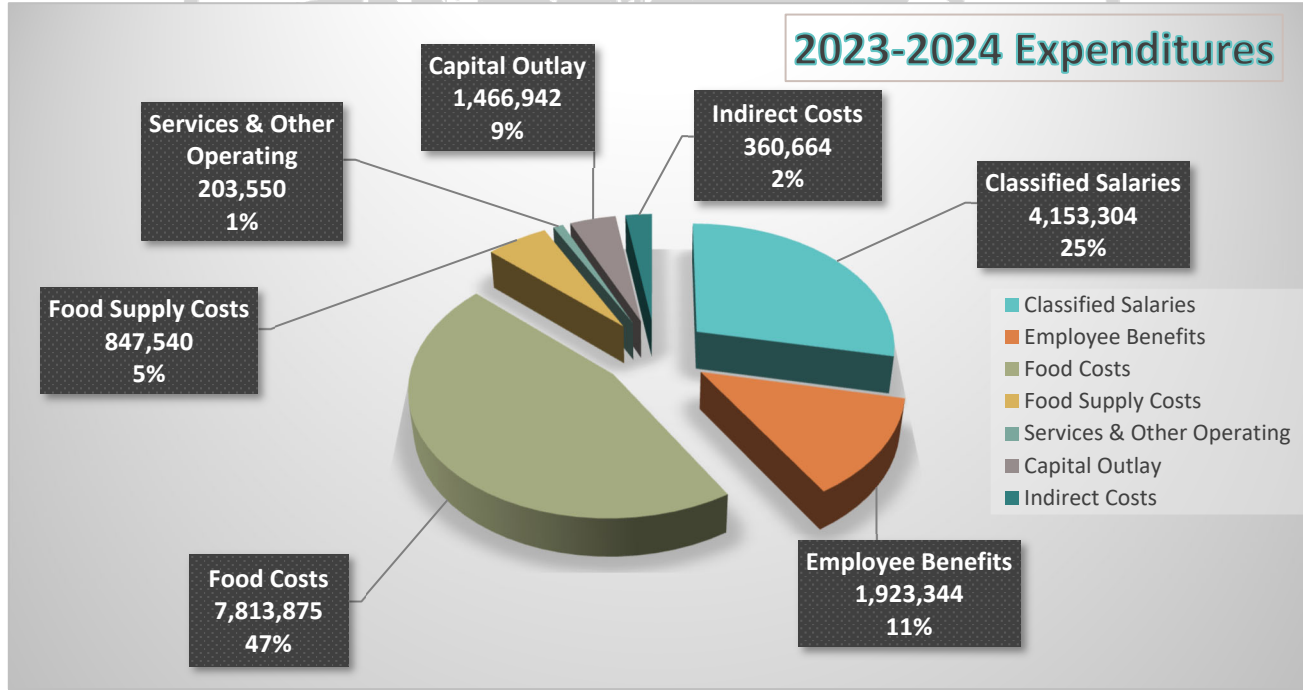
Cafeteria Special Revenue Fund 2023-2024 First Interim Assumptions

Expenditures - continued

Salary and benefits account for 36% 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 12% of total expenditures. Total 2023-2024 First Interim expenditures are projected at \$16,769,219.

Description	2023-2024 First Interim FTE's
Classified Management	3.00
Classified	96.85
Total FTE's (Full-Time equivalents)	99.85

The 2023-2024 First Interim includes 99.85 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$11,000 per FTE. Fixed charges are calculated at 35.734% for classified positions.



Cafeteria Special Revenue Fund 2023-2024 First Interim Assumptions

Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$11,687,854 for the 2023-2024 fiscal year.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,691,581.00	6,691,581.00	2,966,147.22	7,493,076.00	801,495.00	12.0%
3) Other State Revenue		8300-8599	9,803,124.00	9,803,124.00	4,125,147.90	11,424,002.00	1,620,878.00	16.5%
4) Other Local Revenue		8600-8799	604,062.00	604,062.00	207,727.68	682,615.00	78,553.00	13.0%
5) TOTAL, REVENUES			17,098,767.00	17,098,767.00	7,299,022.80	19,599,693.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,606,914.00	4,606,914.00	1,387,114.76	4,153,304.00	453,610.00	9.8%
3) Employee Benefits		3000-3999	2,100,860.00	2,100,860.00	613,181.87	1,923,344.00	177,516.00	8.4%
4) Books and Supplies		4000-4999	8,375,513.00	8,375,513.00	2,841,223.77	8,661,415.00	(285,902.00)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	150,649.00	150,649.00	123,878.53	203,550.00	(52,901.00)	-35.1%
6) Capital Outlay		6000-6999	688,329.00	688,329.00	230,508.43	1,466,942.00	(778,613.00)	-113.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	393,808.00	393,808.00	0.00	360,664.00	33,144.00	8.4%
9) TOTAL, EXPENDITURES			16,316,073.00	16,316,073.00	5,195,907.36	16,769,219.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			782,694.00	782,694.00	2,103,115.44	2,830,474.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			782,694.00	782,694.00	2,103,115.44	2,830,474.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,993,528.00	8,857,380.21		8,857,380.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,993,528.00	8,857,380.21		8,857,380.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,993,528.00	8,857,380.21		8,857,380.21		
2) Ending Balance, June 30 (E + F1e)			8,776,222.00	9,640,074.21		11,687,854.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,776,222.00	9,640,074.21		11,687,854.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,903,252.00	5,903,252.00	2,614,229.13	6,624,747.00	721,495.00	12.2%
Donated Food Commodities		8221	700,000.00	700,000.00	272,421.99	780,000.00	80,000.00	11.4%
All Other Federal Revenue		8290	88,329.00	88,329.00	79,496.10	88,329.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,691,581.00	6,691,581.00	2,966,147.22	7,493,076.00	801,495.00	12.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,803,124.00	9,803,124.00	4,125,147.90	11,424,002.00	1,620,878.00	16.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,803,124.00	9,803,124.00	4,125,147.90	11,424,002.00	1,620,878.00	16.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	591,562.00	591,562.00	207,727.68	670,115.00	78,553.00	13.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			604,062.00	604,062.00	207,727.68	682,615.00	78,553.00	13.0%
TOTAL, REVENUES			17,098,767.00	17,098,767.00	7,299,022.80	19,599,693.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,884,039.00	3,884,039.00	1,144,361.69	3,428,302.00	455,737.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	429,855.00	429,855.00	143,624.26	430,194.00	(339.00)	-0.1%
Clerical, Technical and Office Salaries		2400	293,020.00	293,020.00	99,128.81	294,808.00	(1,788.00)	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,606,914.00	4,606,914.00	1,387,114.76	4,153,304.00	453,610.00	9.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,207,381.00	1,207,381.00	351,166.25	1,086,109.00	121,272.00	10.0%
OASDI/Medicare/Alternative		3301-3302	351,122.00	351,122.00	100,762.50	313,414.00	37,708.00	10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	453,799.00	453,799.00	135,732.00	448,376.00	5,423.00	1.2%
Unemployment Insurance		3501-3502	2,303.00	2,303.00	661.72	2,059.00	244.00	10.6%
Workers' Compensation		3601-3602	69,105.00	69,105.00	18,743.80	56,236.00	12,869.00	18.6%
OPEB, Allocated		3701-3702	17,150.00	17,150.00	6,115.60	17,150.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,100,860.00	2,100,860.00	613,181.87	1,923,344.00	177,516.00	8.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	524,338.00	524,338.00	173,463.93	547,540.00	(23,202.00)	-4.4%
Noncapitalized Equipment		4400	400,000.00	400,000.00	25,110.08	300,000.00	100,000.00	25.0%
Food		4700	7,451,175.00	7,451,175.00	2,642,649.76	7,813,875.00	(362,700.00)	-4.9%
TOTAL, BOOKS AND SUPPLIES			8,375,513.00	8,375,513.00	2,841,223.77	8,661,415.00	(285,902.00)	-3.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,100.00	4,100.00	2,118.00	4,500.00	(400.00)	-9.8%
Dues and Memberships		5300	2,000.00	2,000.00	2,457.71	2,500.00	(500.00)	-25.0%
Insurance		5400-5450	2,376.00	2,376.00	0.00	3,000.00	(624.00)	-26.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,700.00	39,700.00	36,475.31	72,300.00	(32,600.00)	-82.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	4,218.40	10,500.00	(500.00)	-5.0%
Professional/Consulting Services and								
Operating Expenditures		5800	92,473.00	92,473.00	78,609.11	110,750.00	(18,277.00)	-19.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,649.00	150,649.00	123,878.53	203,550.00	(52,901.00)	-35.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	688,329.00	688,329.00	230,508.43	1,466,942.00	(778,613.00)	-113.1%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			688,329.00	688,329.00	230,508.43	1,466,942.00	(778,613.00)	-113.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	393,808.00	393,808.00	0.00	360,664.00	33,144.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			393,808.00	393,808.00	0.00	360,664.00	33,144.00	8.4%
TOTAL, EXPENDITURES			16,316,073.00	16,316,073.00	5,195,907.36	16,769,219.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,687,854.21
Total, Restricted Balance		11,687,854.21



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

DEFERRED MAINTENANCE FUND

2023 - 2024
First Interim

Deferred Maintenance Fund

2023-2024 First Interim Assumptions

Overview

The Deferred Maintenance Fund is used to account separately for revenues that are committed for deferred maintenance purposes in accordance with Education Code Section 17582. This fund may be expended only for the following purposes:

- a. Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems.
- b. Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317.
- c. The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials.
- d. The encapsulation or removal of materials containing asbestos.
- e. The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead.

Revenues and Other Financing Sources

LCFF Sources include a \$3,530,171 transfer equal to 1% of total Adopted Budget general fund expenditures.

Expenditures

Budgeted expenditures in this fund are projected at \$0 for the current fiscal year.

Fund Balance

The Deferred Maintenance Fund projects an ending fund balance of \$3,530,171 for the 2023-2024 fiscal year. The balance in this fund will be used on allowable projects in future years.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	3,530,171.00	3,530,171.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	3,530,171.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	3,530,171.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	3,530,171.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		3,530,171.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		3,530,171.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	3,530,171.00	3,530,171.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	3,530,171.00	3,530,171.00	New
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	3,530,171.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

BUILDING FUND

2023 - 2024
First Interim

Building Fund

2023-2024 First Interim Assumptions

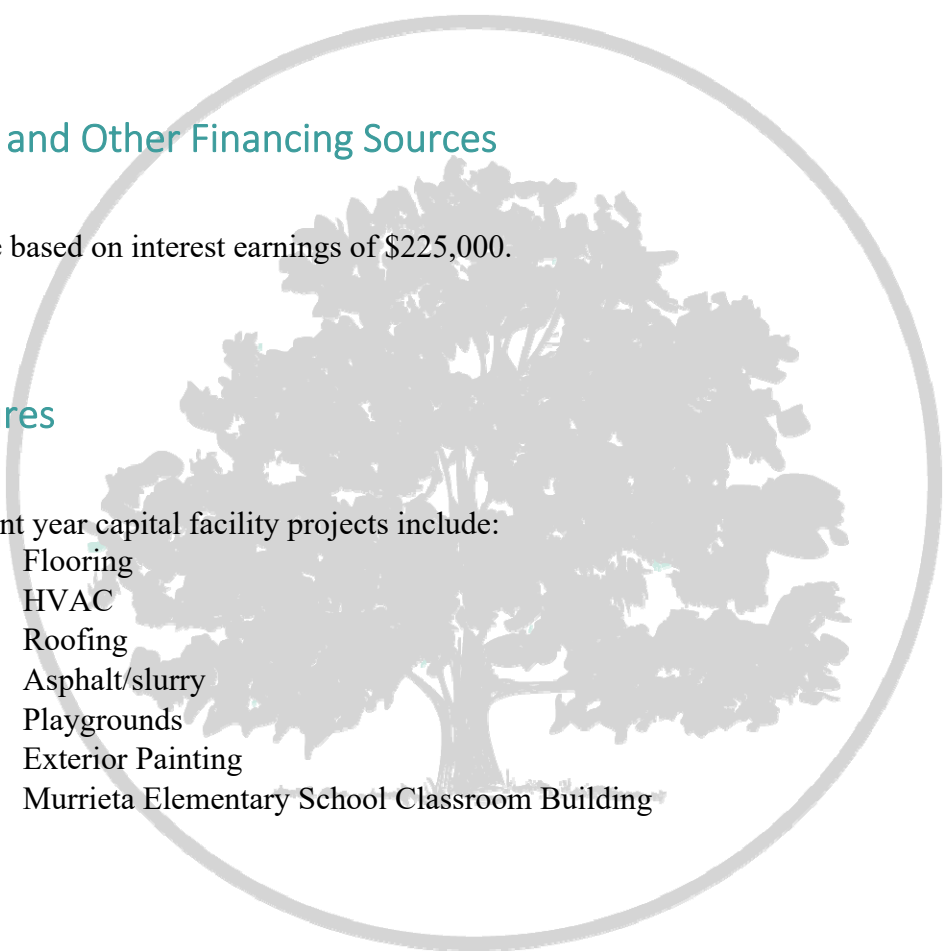
Overview

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 21st century learning, renovations, upgrades and repairs, site acquisition and construction as described in ballot measures approved by district voters.

Revenues and Other Financing Sources

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

Expenditures

- 
- ✚ Current year capital facility projects include:
 - Flooring
 - HVAC
 - Roofing
 - Asphalt/slurry
 - Playgrounds
 - Exterior Painting
 - Murrieta Elementary School Classroom Building

Fund Balance

The Building Fund projects an ending fund balance of \$10,338,303 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.00	225,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,924,218.00	3,725,621.00	441,523.72	3,397,139.00	328,482.00	8.8%
6) Capital Outlay		6000-6999	16,222,946.00	16,421,543.00	3,016,198.92	13,904,065.82	2,517,477.18	15.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,147,164.00	21,147,164.00	3,457,722.64	18,301,204.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,922,164.00)	(20,922,164.00)	(3,457,722.64)	(18,076,204.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,922,164.00)	(20,922,164.00)	(3,457,722.64)	(18,076,204.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,377,295.00	28,414,508.16		28,414,508.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,377,295.00	28,414,508.16		28,414,508.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,377,295.00	28,414,508.16		28,414,508.16		
2) Ending Balance, June 30 (E + F1e)			9,455,131.00	7,492,344.16		10,338,303.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,455,131.00	7,492,344.16		10,338,303.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
TOTAL, REVENUES			225,000.00	225,000.00	0.00	225,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Noncapitalized Equipment		4400	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,860,518.00	1,661,921.00	85,325.68	1,318,090.00	343,831.00	20.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,063,700.00	2,063,700.00	356,198.04	2,079,049.00	(15,349.00)	-0.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,924,218.00	3,725,621.00	441,523.72	3,397,139.00	328,482.00	8.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	198,597.00	466,792.00	383,597.00	(185,000.00)	-93.2%
Buildings and Improvements of Buildings		6200	16,172,946.00	16,172,946.00	2,490,027.83	13,461,089.82	2,711,856.18	16.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	59,379.09	59,379.00	(9,379.00)	-18.8%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			16,222,946.00	16,421,543.00	3,016,198.92	13,904,065.82	2,517,477.18	15.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,147,164.00	21,147,164.00	3,457,722.64	18,301,204.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	10,338,303.34
Total, Restricted Balance		10,338,303.34



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAPITAL FACILITIES FUND

2023 - 2024
First Interim

Capital Facilities Fund

2023-2024 First Interim 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 2023-2024. The fees to be collected are anticipated at \$2,900,000.

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 \$4,381,853 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,473,110.00	4,473,110.00	2,577,627.65	7,289,560.00	2,816,450.00	63.0%
5) TOTAL, REVENUES			4,473,110.00	4,473,110.00	2,577,627.65	7,289,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	211,723.00	211,723.00	70,574.40	211,723.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,287.00	90,287.00	27,128.79	81,608.00	8,679.00	9.6%
4) Books and Supplies		4000-4999	93,375.00	93,375.00	36,653.37	93,375.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,103,543.00	1,044,468.00	131,945.82	1,262,836.00	(218,368.00)	-20.9%
6) Capital Outlay		6000-6999	5,852,599.00	5,911,674.00	529,721.88	11,536,665.00	(5,624,991.00)	-95.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	256,518.00	256,518.00	120,313.42	256,518.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,608,045.00	7,608,045.00	916,337.68	13,442,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,134,935.00)	(3,134,935.00)	1,661,289.97	(6,153,165.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,134,935.00)	(3,134,935.00)	1,661,289.97	(6,153,165.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,570,237.00	10,535,018.46		10,535,018.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,570,237.00	10,535,018.46		10,535,018.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,570,237.00	10,535,018.46		10,535,018.46		
2) Ending Balance, June 30 (E + F1e)			6,435,302.00	7,400,083.46		4,381,853.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	6,435,302.00	7,400,083.46		4,381,853.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	2,577,627.65	2,900,000.00	1,900,000.00	190.0%
Other Local Revenue								
All Other Local Revenue		8699	3,413,110.00	3,413,110.00	0.00	4,329,560.00	916,450.00	26.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,473,110.00	4,473,110.00	2,577,627.65	7,289,560.00	2,816,450.00	63.0%
TOTAL, REVENUES			4,473,110.00	4,473,110.00	2,577,627.65	7,289,560.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	174,222.00	174,222.00	58,074.00	174,222.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,501.00	37,501.00	12,500.40	37,501.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			211,723.00	211,723.00	70,574.40	211,723.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	56,488.00	56,488.00	18,829.28	56,488.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,327.00	15,327.00	5,300.72	16,121.00	(794.00)	-5.2%
Health and Welfare Benefits		3401-3402	15,190.00	15,190.00	2,008.60	6,026.00	9,164.00	60.3%
Unemployment Insurance		3501-3502	106.00	106.00	34.63	106.00	0.00	0.0%
Workers' Compensation		3601-3602	3,176.00	3,176.00	955.56	2,867.00	309.00	9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,287.00	90,287.00	27,128.79	81,608.00	8,679.00	9.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	324.81	0.00	0.00	0.0%
Noncapitalized Equipment		4400	93,375.00	93,375.00	36,328.56	93,375.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			93,375.00	93,375.00	36,653.37	93,375.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,798.00	122,798.00	44,257.67	194,300.00	(71,502.00)	-58.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	980,545.00	921,470.00	87,688.15	1,068,336.00	(146,866.00)	-15.9%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,103,543.00	1,044,468.00	131,945.82	1,262,836.00	(218,368.00)	-20.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	60,000.00	0.00	1,131,883.00	(1,071,883.00)	-1,786.5%
Buildings and Improvements of Buildings		6200	5,552,599.00	5,551,674.00	529,721.88	9,547,082.00	(3,995,408.00)	-72.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	300,000.00	300,000.00	0.00	857,700.00	(557,700.00)	-185.9%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,852,599.00	5,911,674.00	529,721.88	11,536,665.00	(5,624,991.00)	-95.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	56,518.00	56,518.00	23,413.42	56,518.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	96,900.00	200,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			256,518.00	256,518.00	120,313.42	256,518.00	0.00	0.0%
TOTAL, EXPENDITURES			7,608,045.00	7,608,045.00	916,337.68	13,442,725.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,381,853.46
Total, Restricted Balance		4,381,853.46



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
First Interim

Special Reserve Fund for Capital Outlay Projects 2023-2024 First Interim 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 \$21,900, 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 \$536,596 for the 2023-2024 fiscal year.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,590,000.00	2,590,000.00	0.00	2,590,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	608,453.00	21,900.00	21,700.00	10,850.0%
5) TOTAL, REVENUES			2,590,200.00	2,590,200.00	608,453.00	2,611,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,178,394.00	2,106,487.00	861,242.95	3,254,660.00	(1,148,173.00)	-54.5%
5) Services and Other Operating Expenditures		5000-5999	20,685.00	92,592.00	148,494.27	149,298.00	(56,706.00)	-61.2%
6) Capital Outlay		6000-6999	2,590,000.00	2,590,000.00	518,452.11	4,361,700.00	(1,771,700.00)	-68.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,789,079.00	4,789,079.00	1,528,189.33	7,765,658.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,198,879.00)	(2,198,879.00)	(919,736.33)	(5,153,758.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201,121.00	201,121.00	1,480,263.67	(2,753,758.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,624,294.00	3,290,353.75		3,290,353.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,624,294.00	3,290,353.75		3,290,353.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,624,294.00	3,290,353.75		3,290,353.75		
2) Ending Balance, June 30 (E + F1e)			2,825,415.00	3,491,474.75		536,595.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	2,825,415.00	3,489,689.59		534,810.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,785.16		1,785.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,590,000.00	2,590,000.00	0.00	2,590,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,590,000.00	2,590,000.00	0.00	2,590,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.00	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	21,700.00	21,700.00	New
All Other Transfers In from All Others		8799	0.00	0.00	608,453.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	608,453.00	21,900.00	21,700.00	10,850.0%
TOTAL, REVENUES			2,590,200.00	2,590,200.00	608,453.00	2,611,900.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	77,850.00	491,008.00	378,645.36	657,293.00	(166,285.00)	-33.9%
Noncapitalized Equipment		4400	2,100,544.00	1,615,479.00	482,597.59	2,597,367.00	(981,888.00)	-60.8%
TOTAL, BOOKS AND SUPPLIES			2,178,394.00	2,106,487.00	861,242.95	3,254,660.00	(1,148,173.00)	-54.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	325.00	325.00	7,088.48	7,089.00	(6,764.00)	-2,081.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,360.00	92,267.00	141,405.79	142,209.00	(49,942.00)	-54.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,685.00	92,592.00	148,494.27	149,298.00	(56,706.00)	-61.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	21,700.00	(21,700.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,590,000.00	2,590,000.00	518,452.11	4,340,000.00	(1,750,000.00)	-67.6%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,590,000.00	2,590,000.00	518,452.11	4,361,700.00	(1,771,700.00)	-68.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,789,079.00	4,789,079.00	1,528,189.33	7,765,658.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	534,810.59
Total, Restricted Balance		534,810.59