



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

2023-2024
SECOND INTERIM
March 14, 2024

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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
Second 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: _____
District Superintendent or Designee

Date: _____

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: March 14, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

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 first interim. | 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 first interim. | 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 first interim. | 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 first interim. | 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 first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim 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 first interim that may impact the budget? | X | |

Second 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second 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 | For negotiations settled since first interim, 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 | |
| | | • 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
Second Interim

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

Overview

The 2023-2024 Second 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 Second 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 Second Interim Report
- Student Enrollment
 - August 2023 – First Day of School
 - October 2023 – CBEDS
 - January 2024 – 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 Second Interim Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

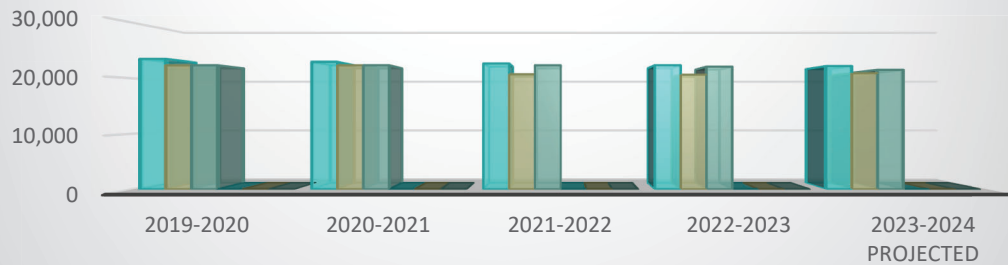
Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Second Interim Guidance Letter and School Services of California's 2023-2024 Enacted State Budget Financial Dashboard. 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 46.54%
- Cost of Living Adjustment (COLA)
 - 8.22% Cost of Living Adjustment
- CBEDS Enrollment 22,197
- Projected P2 ADA 20,911
- LCFF Funded ADA 21,526 based on prior 3-year average ADA
 - Includes 6 ADA from County Programs

Murrieta Valley Unified School District - General Fund 2023-2024 Second 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 | 22,197 |
| P2 ADA-District Only | 22,340 | 22,340 | 20,723 | 20,642 | 20,911 |
| LCFF Funded ADA | 22,348 | 22,348 | 22,339 | 22,088 | 21,526 |
| ADA/Enrollment % | 95.19% | 97.34% | 91.42% | 92.34% | 94.21% |
| Enrollment Change % | 0.94% | -2.22% | -1.22% | -1.39% | -0.71% |
| ADA Change % | 1.03% | 0.00% | -7.24% | -0.39% | 1.30% |

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 | \$1,019 | \$937 | \$965 | \$1,147 | |
| Funded ADA | 5,619 | 4,658 | 3,367 | 7,882 | 21,526 |
| LCFF Grade Level Funding | \$67,266,011 | \$51,263,132 | \$38,153,011 | \$106,208,836 | \$262,890,990 |
| Transportation Funding | | | | | \$95,947 |
| TK Ratio Add-On | | | | | \$1,730,553 |
| 2023-2024 PROJECTED LCFF FUNDING | | | | | \$264,717,490 |

LCFF funding totaling \$264,717,490 is comprised of the following sources:

- State Aid \$125,142,509 = 47%
- Property Taxes \$70,248,795 = 27%
- Education Protection Account \$69,326,186 = 26%

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

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

Revenues

2023-2024 Second 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 | \$ 2,897,920 |
| 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 | \$ 5,867,173 |
| 3311 | Special Ed: IDEA Basic Local Assistance Entitlement Private Schools | \$ 11,313 |
| 3315 | Special Ed: IDEA Preschool Grants | \$ 95,769 |
| 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 | \$ 24,063 |
| 4203 | ESEA: Title III Limited English Proficient | \$ 168,511 |
| 5634 | American Rescue Plan-Homeless Children & Youth II | \$ 62,449 |
| | TOTAL FEDERAL REVENUES | \$21,495,837 |

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

Revenues – continued

2023-2024 Second 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 | \$ 71,178 |
| 0704 | Home-to-School Transportation | \$ 1,566,113 |
| 0705 | Special Education Transportation | \$ 1,946,008 |
| 1100 | Lottery | \$ 3,958,613 |
| 6053 | Universal PreK Planning | \$ 242,948 |
| 6300 | Lottery Prop 20 | \$ 1,792,788 |
| 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 | \$31,905,282 |

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

Revenues – continued

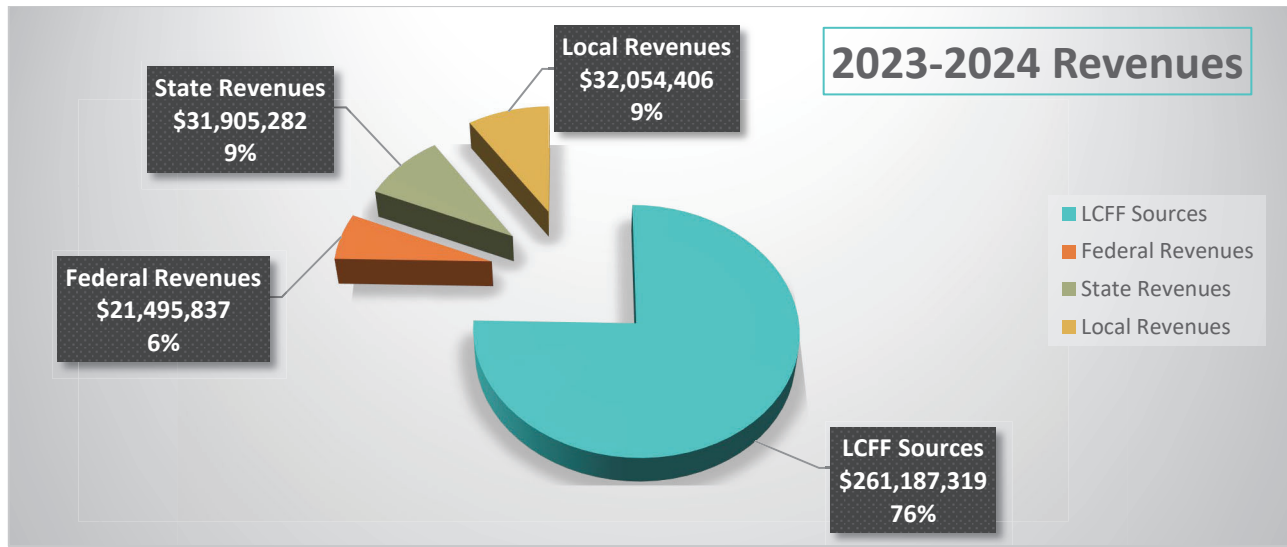
2023-2024 Second Interim Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education 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 | \$ 625,000 |
| 0000 | Interest | \$ 3,800,000 |
| 0000 | Other Income | \$ 1,008,461 |
| 0200/0201 | Safety Credits Reimbursements | \$ 1,678,167 |
| 0310 | Medi-Cal Administrative Activities | \$ 375,000 |
| 0600 | Donation Revenue | \$ 750,000 |
| 0601 | District Site Program Awards | \$ 19,000 |
| 0607 | Restitution and Insurance Reimbursements | \$ 216,612 |
| 0610 | Other Local Awards and Grants | \$ 12,645 |
| 0612 | Community Engagement Initiative | \$ 53,000 |
| 0615 | Unified Sports / Special Olympics | \$ 25,000 |
| 0620 | Non-Resident Student Fees | \$ 262,520 |
| 0704 | Transportation Services | \$ 171,318 |
| 0991 | Bill to Outside Agencies | \$ 1,240,092 |
| 6500 | Special Education SELPA Transfer from COE | \$ 18,344,565 |
| 6500 | SELPA OCI-OOHC | \$ 1,230,919 |
| 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 | \$ 32,054,406 |

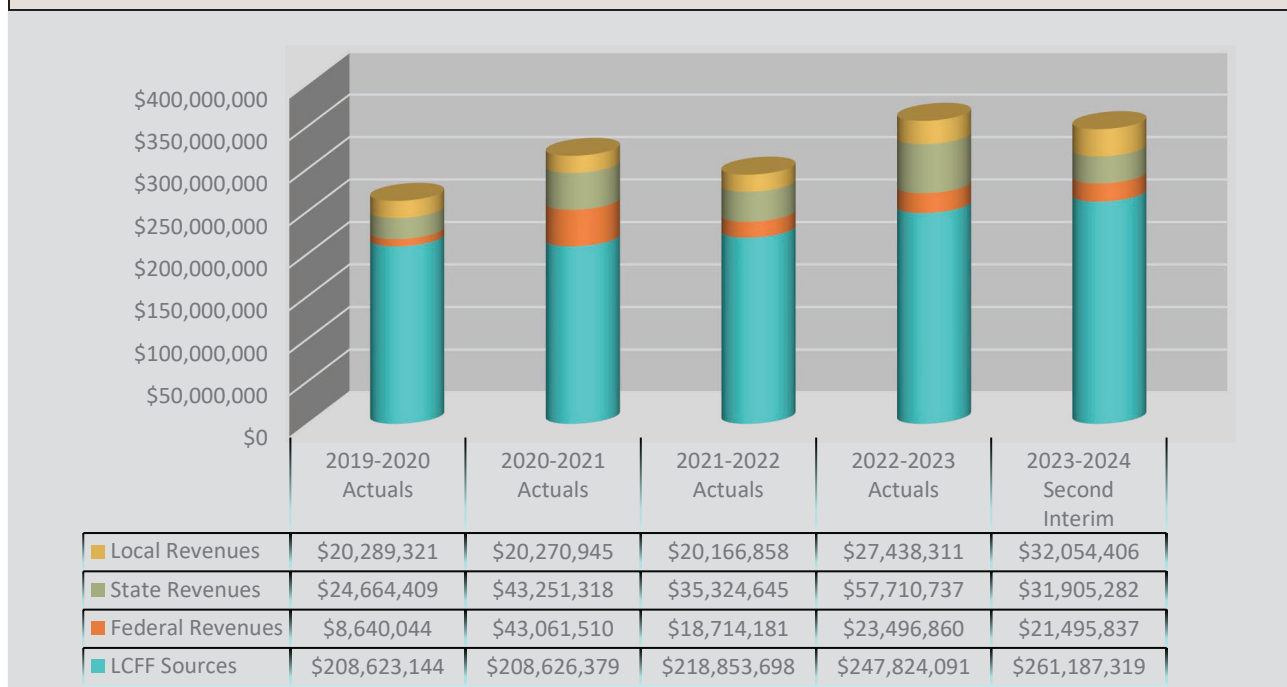
Murrieta Valley Unified School District - General Fund 2023-2024 Second Interim Budget Assumptions

Revenues – continued

2023-2024 Second Interim Budget revenues are projected at \$346,642,844.



Historical Revenues



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

Expenditures

Salaries and Benefits

- 2023-2024 Second Interim Budget includes the following FTEs:
 - Certificated Bargaining Unit 1,125.43
 - Classified Bargaining Unit 903.25
 - Management/Support 195.30
- 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 Second 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.
 - Second Interim certificated total statutory benefit rate equal to 21.954%
 - Second Interim classified total statutory benefit rate equal to 35.734%
 - Second 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 Second 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 \$1,073,905.
- Annual payments for the 2018-2019 Supplemental Early Retirement Incentive Program: fifth annual payment of \$2,025,040.
- The budget also includes approximately \$9.3M 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 \$292,291,922 are equal to 84.00% of total expenditures.

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

Expenditures – continued

Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using 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 | \$ 62,000 |
| 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 | \$ 554,675 |

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

Expenditures – continued

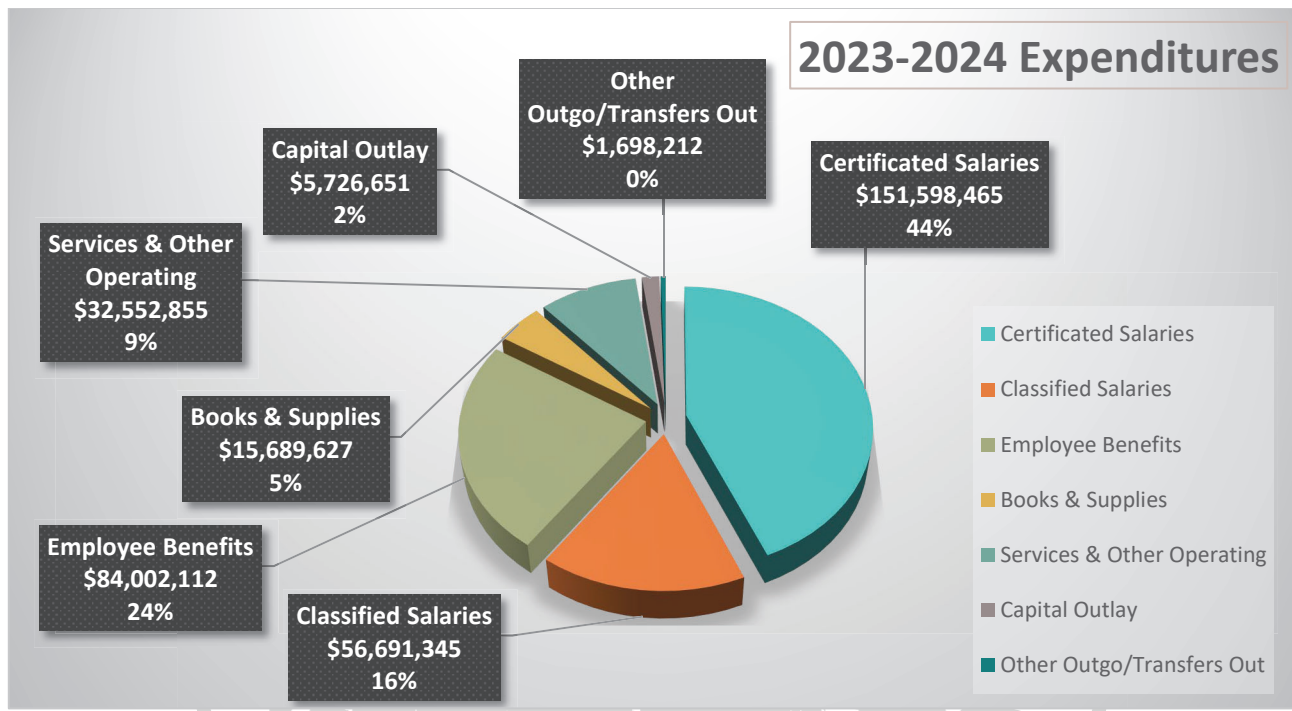
Other Expenditures

- Lottery expenditures totaling \$7,298,281 include the following:
 - Certificated Teacher Salaries and Benefits \$3,958,613.
 - Textbooks, Library Support and Software Programs \$3,339,668.
- 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 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 Supplemental Curriculum and Instructional Materials
 - 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 \$4,213,875.
- Arts and Music in Schools Prop 28 programs expenditures \$901,676.
- Textbook adoption budgeted at \$3,123,165 (\$1.2M Unrestricted / \$1.9M Restricted Lottery).
- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$7,487,460.
- Districtwide supplies, software, and other operational services are included at \$16,975,528.
- 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 \$2,305,903.
- Murrieta Valley Unified School District's approved indirect cost rate for 2023-2024 is 5.55% and will provide an estimated \$2,793,307 to the unrestricted general fund from restricted resources and other district funds.

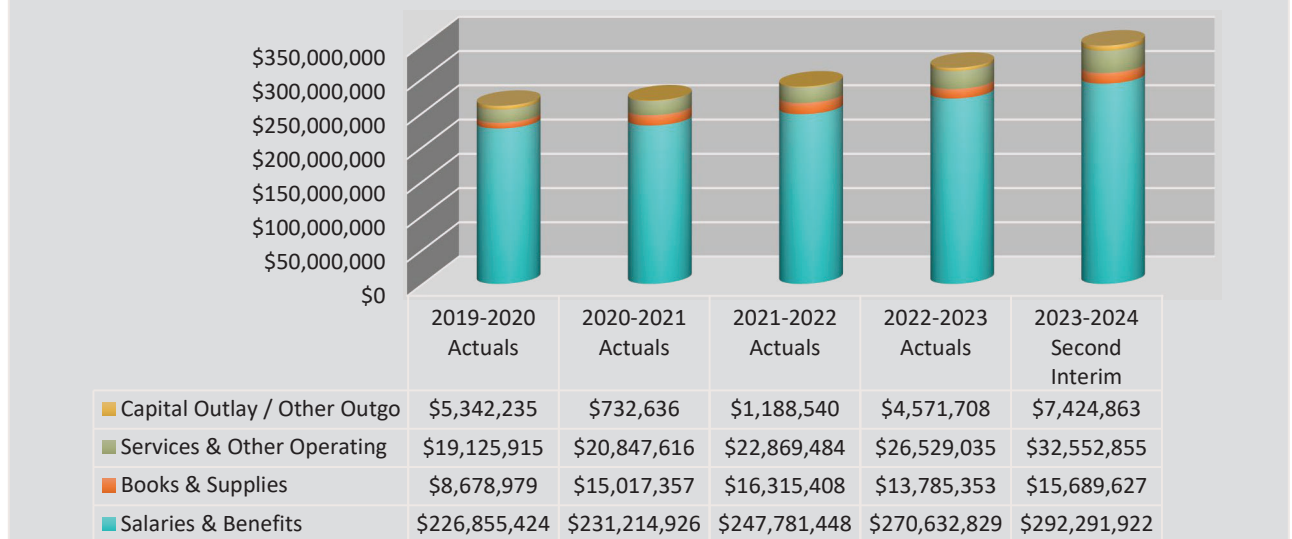
Murrieta Valley Unified School District - General Fund 2023-2024 Second Interim Budget Assumptions

Expenditures – continued

2023-2024 Second Interim Budget expenditures are projected at \$347,959,268.



Historical Expenditures



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

Other Financing Sources and Uses

- The 2023-2024 Second 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 \$9,716,170 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 \$40,310,782.
- 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 \$3,724,762.

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 Second 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 \$22,386,187 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 |
|---------------|--------------|------------|--------------|---------------|
| \$ 12,271,323 | \$ 6,617,071 | \$ 920,543 | \$ 3,886,164 | \$ 23,695,101 |

2023-2024 Second Interim 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 Second 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 | \$ 42,952,715 | \$ 42,952,715 |
| Committed | \$ 32,000,000 | \$ 0 | \$ 32,000,000 |
| Assigned | \$ 3,437,255 | \$ 0 | \$ 3,437,255 |
| Unassigned Reserve for Economic Uncertainties 3% | \$ 10,438,778 | \$ 0 | \$ 10,438,778 |
| Unassigned/Unappropriated | \$ 28,962,893 | \$ 0 | \$ 28,962,893 |
| ENDING FUND BALANCE TOTALS | \$74,853,926 | \$ 42,952,715 | \$117,806,641 |

The 2023-2024 Second 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 Second 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 | 260,548,935.00 | 152,570,025.60 | 261,187,319.00 | 638,384.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 618,000.00 | 17,586.00 | 0.00 | 17,586.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 8,557,090.00 | 8,282,363.00 | 4,800,530.28 | 8,579,976.00 | 297,613.00 | 3.6% |
| 4) Other Local Revenue | | 8600-8799 | 5,993,345.00 | 7,301,141.00 | 3,508,985.60 | 10,273,016.93 | 2,971,875.93 | 40.7% |
| 5) TOTAL, REVENUES | | | 278,969,423.00 | 276,150,025.00 | 160,879,541.48 | 280,057,897.93 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 113,117,758.00 | 113,358,812.00 | 65,032,012.04 | 112,476,656.00 | 882,156.00 | 0.8% |
| 2) Classified Salaries | | 2000-2999 | 35,415,479.00 | 34,330,992.96 | 19,676,476.37 | 34,605,765.96 | (274,773.00) | -0.8% |
| 3) Employee Benefits | | 3000-3999 | 51,512,539.00 | 50,450,449.00 | 30,453,880.46 | 50,203,883.00 | 246,566.00 | 0.5% |
| 4) Books and Supplies | | 4000-4999 | 7,616,376.00 | 6,437,481.61 | 2,165,330.97 | 6,621,363.86 | (183,882.25) | -2.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,109,033.00 | 22,938,585.00 | 13,654,334.39 | 22,614,708.57 | 323,876.43 | 1.4% |
| 6) Capital Outlay | | 6000-6999 | 796,500.00 | 928,062.00 | 276,832.57 | 991,562.00 | (63,500.00) | -6.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 406,201.00 | 406,201.00 | 413,520.25 | 406,201.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,857,861.00) | (2,884,408.96) | (100,641.52) | (2,793,306.66) | (91,102.30) | 3.2% |
| 9) TOTAL, EXPENDITURES | | | 228,116,025.00 | 225,966,174.61 | 131,571,745.53 | 225,126,833.73 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 50,853,398.00 | 50,183,850.39 | 29,307,795.95 | 54,931,064.20 | | |
| 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) | (50,192,540.00) | (2.36) | (48,902,455.00) | 1,290,085.00 | -2.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (56,971,961.00) | (52,592,540.00) | (2,400,002.36) | (51,302,455.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,118,563.00) | (2,408,689.61) | 26,907,793.59 | 3,628,609.20 | | |
| 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 | 68,816,626.99 | | 74,853,925.80 | | |
| 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 | 3,429,638.00 | | 3,437,254.00 | | |
| 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 | | | | |
| Medi-cal Administrative Activities | 0000 | 9780 | | | | 719,759.00 | | |
| Donations | 0000 | 9780 | | | | 695,438.00 | | |
| Site Discretionary Program Awards | 0000 | 9780 | | | | 328,969.00 | | |
| Attendance Programs | 0000 | 9780 | | | | 50,000.00 | | |
| Site Facility Use Agreements | 0000 | 9780 | | | | 336,353.00 | | |
| Special Projects | 0000 | 9780 | | | | 214,730.00 | | |
| Non-Resident Student Fees | 0000 | 9780 | | | | 1,092,005.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 10,590,514.00 | 10,441,865.26 | | 10,438,778.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 18,548,486.00 | 22,930,123.73 | | 28,962,893.80 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 144,469,903.00 | 124,517,902.00 | 86,599,640.00 | 125,142,509.00 | 624,607.00 | 0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 53,466,180.00 | 69,321,806.00 | 35,569,953.00 | 69,326,186.00 | 4,380.00 | 0.0% |
| 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 | 78,676.41 | 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 | 64,066,721.00 | 17,779,216.33 | 64,066,721.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,858,740.00 | 2,858,740.00 | 6,685,230.66 | 2,858,740.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 2,798,126.00 | 2,798,126.00 | 3,899,336.67 | 2,798,126.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,972,891.00 | 2,369,963.00 | 1,634,432.40 | 2,369,963.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (7,173,774.00) | (6,898,400.00) | 302,286.71 | (6,898,400.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 2,811,135.00 | 4,546,610.00 | 43,337.42 | 4,546,610.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |

2023-24 Second 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 264,119,819.00 | 152,592,109.60 | 264,748,806.00 | 628,987.00 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | (3,530,171.00) | 0.00 | (3,530,171.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (39,083.00) | (40,713.00) | (22,084.00) | (31,316.00) | 9,397.00 | -23.1% |
| 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 | 260,548,935.00 | 152,570,025.60 | 261,187,319.00 | 638,384.00 | 0.2% |
| 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 | 17,586.00 | 0.00 | 17,586.00 | 0.00 | 0.0% |
| 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 | | | | | | |
| | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 600,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 618,000.00 | 17,586.00 | 0.00 | 17,586.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |

| 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,038,064.00 | 1,038,064.00 | 1,038,064.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,686,657.00 | 3,838,776.00 | 2,000,711.28 | 3,958,613.00 | 119,837.00 | 3.1% |
| 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 | 3,405,523.00 | 1,761,755.00 | 3,583,299.00 | 177,776.00 | 5.2% |
| TOTAL, OTHER STATE REVENUE | | | 8,557,090.00 | 8,282,363.00 | 4,800,530.28 | 8,579,976.00 | 297,613.00 | 3.6% |
| 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 | 36,202.00 | 36,202.00 | 36,202.00 | 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 | 375,000.00 | 395,000.00 | 228,513.28 | 625,000.00 | 230,000.00 | 58.2% |
| Interest | | 8660 | 1,250,000.00 | 1,250,000.00 | 1,071,003.70 | 3,800,000.00 | 2,550,000.00 | 204.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2023-24 Second 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 120,020.00 | 135,020.00 | 262,520.00 | 142,500.00 | 118.7% |
| Transportation Fees From Individuals | | 8675 | 250,000.00 | 250,000.00 | 136,409.63 | 171,318.00 | (78,682.00) | -31.5% |
| 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 | 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 | 5,249,919.00 | 1,901,836.99 | 5,377,976.93 | 128,057.93 | 2.4% |
| 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 | 7,301,141.00 | 3,508,985.60 | 10,273,016.93 | 2,971,875.93 | 40.7% |
| TOTAL, REVENUES | | | 278,969,423.00 | 276,150,025.00 | 160,879,541.48 | 280,057,897.93 | 3,907,872.93 | 1.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 92,636,418.00 | 93,014,422.00 | 53,293,048.43 | 92,170,800.00 | 843,622.00 | 0.9% |
| Certificated Pupil Support Salaries | | 1200 | 8,131,840.00 | 8,157,107.00 | 4,732,930.81 | 8,151,735.00 | 5,372.00 | 0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,056,463.00 | 11,889,139.00 | 6,842,533.71 | 11,855,977.00 | 33,162.00 | 0.3% |
| Other Certificated Salaries | | 1900 | 293,037.00 | 298,144.00 | 163,499.09 | 298,144.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 113,117,758.00 | 113,358,812.00 | 65,032,012.04 | 112,476,656.00 | 882,156.00 | 0.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 4,268,023.00 | 3,973,748.96 | 2,169,716.05 | 4,118,977.96 | (145,229.00) | -3.7% |
| Classified Support Salaries | | 2200 | 16,638,718.00 | 16,066,410.00 | 9,348,800.78 | 16,144,642.00 | (78,232.00) | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,052,308.00 | 3,028,561.00 | 1,718,077.91 | 2,999,686.00 | 28,875.00 | 1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 11,224,789.00 | 11,049,083.00 | 6,308,989.37 | 11,129,237.00 | (80,154.00) | -0.7% |
| Other Classified Salaries | | 2900 | 231,641.00 | 213,190.00 | 130,892.26 | 213,223.00 | (33.00) | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 35,415,479.00 | 34,330,992.96 | 19,676,476.37 | 34,605,765.96 | (274,773.00) | -0.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 21,645,754.00 | 21,679,100.00 | 12,346,706.93 | 21,503,403.00 | 175,697.00 | 0.8% |
| PERS | | 3201-3202 | 8,747,735.00 | 8,439,919.00 | 4,786,247.89 | 8,431,701.00 | 8,218.00 | 0.1% |

2023-24 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OASDI/Medicare/Alternative Health and Welfare Benefits | | 3301-3302 | 4,316,565.00 | 4,188,708.00 | 2,328,602.74 | 4,143,372.00 | 45,336.00 | 1.1% |
| Unemployment Insurance | | 3401-3402 | 11,464,443.00 | 10,989,608.00 | 7,108,974.27 | 10,960,293.00 | 29,315.00 | 0.3% |
| Workers' Compensation | | 3501-3502 | 74,263.00 | 73,124.00 | 40,267.14 | 71,929.00 | 1,195.00 | 1.6% |
| OPEB, Allocated | | 3601-3602 | 2,228,005.00 | 1,999,373.00 | 1,149,234.02 | 1,994,240.00 | 5,133.00 | 0.3% |
| OPEB, Active Employees | | 3701-3702 | 1,010,734.00 | 1,055,577.00 | 667,499.70 | 1,073,905.00 | (18,328.00) | -1.7% |
| Other Employee Benefits | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 3901-3902 | 2,025,040.00 | 2,025,040.00 | 2,026,347.77 | 2,025,040.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 51,512,539.00 | 50,450,449.00 | 30,453,880.46 | 50,203,883.00 | 246,566.00 | 0.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,403,881.00 | 1,368,485.42 | 94,643.18 | 1,368,485.42 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,850.00 | 65,536.00 | 5,164.85 | 65,536.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,706,924.00 | 4,299,896.19 | 1,852,643.70 | 4,500,778.44 | (200,882.25) | -4.7% |
| Noncapitalized Equipment | | 4400 | 503,721.00 | 703,564.00 | 212,879.24 | 686,564.00 | 17,000.00 | 2.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,616,376.00 | 6,437,481.61 | 2,165,330.97 | 6,621,363.86 | (183,882.25) | -2.9% |
| 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 | 516,830.00 | 233,474.43 | 516,830.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 67,500.00 | 63,684.00 | 71,419.11 | 83,684.00 | (20,000.00) | -31.4% |
| Insurance | | 5400-5450 | 2,689,900.00 | 2,689,900.00 | 2,519,459.93 | 2,531,178.00 | 158,722.00 | 5.9% |
| Operations and Housekeeping Services | | 5500 | 8,055,500.00 | 8,055,500.00 | 4,189,403.16 | 7,405,500.00 | 650,000.00 | 8.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,504,857.00 | 2,829,699.00 | 1,461,943.81 | 3,205,644.03 | (375,945.03) | -13.3% |
| Transfers of Direct Costs | | 5710 | (209,300.00) | (281,010.00) | (88,926.42) | (283,510.00) | 2,500.00 | -0.9% |
| Transfers of Direct Costs - Interfund | | 5750 | (11,875.00) | (13,381.00) | (5,829.87) | (13,881.00) | 500.00 | -3.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,312,955.00 | 8,863,956.00 | 5,184,642.33 | 8,957,466.54 | (93,510.54) | -1.1% |
| Communications | | 5900 | 205,465.00 | 213,407.00 | 88,747.91 | 211,797.00 | 1,610.00 | 0.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,109,033.00 | 22,938,585.00 | 13,654,334.39 | 22,614,708.57 | 323,876.43 | 1.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 325,000.00 | 367,821.00 | 121,356.63 | 433,821.00 | (66,000.00) | -17.9% |
| Buildings and Improvements of Buildings | | 6200 | 30,000.00 | 75,156.00 | 40,640.40 | 75,156.00 | 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 | 441,500.00 | 485,085.00 | 114,835.54 | 482,585.00 | 2,500.00 | 0.5% |
| 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 | 928,062.00 | 276,832.57 | 991,562.00 | (63,500.00) | -6.8% |
| 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% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 52,254.00 | 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% |
| 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 | 46,266.25 | 46,201.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 315,000.00 | 315,000.00 | 315,000.00 | 315,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 406,201.00 | 406,201.00 | 413,520.25 | 406,201.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,674,765.00) | (1,724,316.64) | (99,993.44) | (1,635,317.64) | (88,999.00) | 5.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,183,096.00) | (1,160,092.32) | (648.08) | (1,157,989.02) | (2,103.30) | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,857,861.00) | (2,884,408.96) | (100,641.52) | (2,793,306.66) | (91,102.30) | 3.2% |
| TOTAL, EXPENDITURES | | | 228,116,025.00 | 225,966,174.61 | 131,571,745.53 | 225,126,833.73 | 839,340.88 | 0.4% |
| 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 | | | | | | | | |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | | | | | | |
| 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) | (50,192,540.00) | (2.36) | (48,902,455.00) | 1,290,085.00 | -2.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (54,571,961.00) | (50,192,540.00) | (2.36) | (48,902,455.00) | 1,290,085.00 | -2.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (56,971,961.00) | (52,592,540.00) | (2,400,002.36) | (51,302,455.00) | 1,290,085.00 | -2.5% |

2023-24 Second Interim
General Fund
Restricted (Resources 2000-9999)
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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 20,993,191.00 | 21,104,505.93 | 3,829,172.36 | 21,478,250.93 | 373,745.00 | 1.8% |
| 3) Other State Revenue | | 8300-8599 | 19,626,121.00 | 23,094,054.23 | 4,636,879.40 | 23,325,306.23 | 231,252.00 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 21,162,716.00 | 21,654,238.00 | 11,551,070.36 | 21,781,389.00 | 127,151.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 61,782,028.00 | 65,852,798.16 | 20,017,122.12 | 66,584,946.16 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 42,186,340.00 | 39,662,408.43 | 22,232,282.63 | 39,121,809.43 | 540,599.00 | 1.4% |
| 2) Classified Salaries | | 2000-2999 | 23,241,883.00 | 22,411,932.04 | 12,468,346.00 | 22,085,579.04 | 326,353.00 | 1.5% |
| 3) Employee Benefits | | 3000-3999 | 35,794,505.00 | 34,304,756.97 | 11,797,685.96 | 33,798,228.97 | 506,528.00 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 6,970,046.00 | 9,498,007.92 | 3,350,171.90 | 9,068,262.92 | 429,745.00 | 4.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,578,581.00 | 9,259,489.77 | 4,466,333.96 | 9,938,146.77 | (678,657.00) | -7.3% |
| 6) Capital Outlay | | 6000-6999 | 2,955,000.00 | 2,785,089.00 | 587,368.05 | 4,735,089.00 | (1,950,000.00) | -70.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 100,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,674,765.00 | 1,724,316.64 | 99,993.44 | 1,635,317.64 | 88,999.00 | 5.2% |
| 9) TOTAL, EXPENDITURES | | | 122,501,120.00 | 119,696,000.77 | 55,002,181.94 | 120,432,433.77 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (60,719,092.00) | (53,843,202.61) | (34,985,059.82) | (53,847,487.61) | | |
| 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 | 50,192,540.00 | 2.36 | 48,902,455.00 | (1,290,085.00) | -2.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 54,571,961.00 | 50,192,540.00 | 2.36 | 48,902,455.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,147,131.00) | (3,650,662.61) | (34,985,057.46) | (4,945,032.61) | | |
| 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 | 44,247,084.86 | | 42,952,714.86 | | |
| 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 | 44,247,084.86 | | 42,952,714.86 | | |
| 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 | 0.00 | | 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 | 5,496,496.32 | 2,522.32 | 5,878,486.32 | 381,990.00 | 6.9% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education Discretionary Grants | | 8182 | 245,918.00 | 195,918.09 | 60.52 | 197,140.09 | 1,222.00 | 0.6% |
| 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 | 2,905,324.59 | 1,980,657.59 | 2,897,919.59 | (7,405.00) | -0.3% |
| 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 | 510,089.85 | 154,269.85 | 510,089.85 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 25,077.00 | 24,320.25 | 10,466.25 | 24,063.25 | (257.00) | -1.1% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 175,746.00 | 170,315.73 | 42,411.73 | 168,510.73 | (1,805.00) | -1.1% |
| 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 | 222,277.15 | 35,860.15 | 222,277.15 | 0.00 | 0.0% |
| 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 | 11,426,351.95 | 1,602,923.95 | 11,426,351.95 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 20,993,191.00 | 21,104,505.93 | 3,829,172.36 | 21,478,250.93 | 373,745.00 | 1.8% |
| 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 | 1,561,536.00 | 0.00 | 1,792,788.00 | 231,252.00 | 14.8% |
| 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% |

| 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 1,416,867.00 | 1,643,718.23 | 1,374,620.23 | 1,643,718.23 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | (2.36) | 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 | 19,888,800.00 | 3,262,261.53 | 19,888,800.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 19,626,121.00 | 23,094,054.23 | 4,636,879.40 | 23,325,306.23 | 231,252.00 | 1.0% |
| 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 | 1,343,627.00 | 0.00 | 1,343,627.00 | 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% |
| 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 | 500,000.00 | 311,888.36 | 500,000.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |

| 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 Districts or Charter Schools | 6500 | 8791 | 19,854,790.00 | 19,810,611.00 | 11,239,182.00 | 19,937,762.00 | 127,151.00 | 0.6% |
| 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 | | | 21,162,716.00 | 21,654,238.00 | 11,551,070.36 | 21,781,389.00 | 127,151.00 | 0.6% |
| TOTAL, REVENUES | | | 61,782,028.00 | 65,852,798.16 | 20,017,122.12 | 66,584,946.16 | 732,148.00 | 1.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 35,628,061.00 | 33,159,524.01 | 18,491,119.04 | 32,701,226.01 | 458,298.00 | 1.4% |
| Certificated Pupil Support Salaries | | 1200 | 4,256,214.00 | 4,146,045.42 | 2,401,662.75 | 4,144,168.42 | 1,877.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,520,285.00 | 1,506,170.00 | 855,410.82 | 1,506,380.00 | (210.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 781,780.00 | 850,669.00 | 484,090.02 | 770,035.00 | 80,634.00 | 9.5% |
| TOTAL, CERTIFICATED SALARIES | | | 42,186,340.00 | 39,662,408.43 | 22,232,282.63 | 39,121,809.43 | 540,599.00 | 1.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 16,289,550.00 | 15,328,000.04 | 8,475,958.36 | 15,027,321.04 | 300,679.00 | 2.0% |
| Classified Support Salaries | | 2200 | 5,290,560.00 | 5,379,690.00 | 3,059,334.30 | 5,408,461.00 | (28,771.00) | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 895,627.00 | 944,333.00 | 522,799.20 | 896,227.00 | 48,106.00 | 5.1% |
| Clerical, Technical and Office Salaries | | 2400 | 706,916.00 | 698,019.00 | 382,934.94 | 691,680.00 | 6,339.00 | 0.9% |
| Other Classified Salaries | | 2900 | 59,230.00 | 61,890.00 | 27,319.20 | 61,890.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 23,241,883.00 | 22,411,932.04 | 12,468,346.00 | 22,085,579.04 | 326,353.00 | 1.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 20,606,239.00 | 20,099,660.05 | 4,103,125.29 | 19,940,578.05 | 159,082.00 | 0.8% |
| PERS | | 3201-3202 | 6,310,894.00 | 6,060,877.00 | 3,291,654.52 | 5,956,655.00 | 104,222.00 | 1.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,439,039.00 | 2,327,909.00 | 1,252,064.28 | 2,269,344.00 | 58,565.00 | 2.5% |
| Health and Welfare Benefits | | 3401-3402 | 5,424,211.00 | 4,945,538.00 | 2,662,592.77 | 4,773,571.00 | 171,967.00 | 3.5% |
| Unemployment Insurance | | 3501-3502 | 32,692.00 | 30,724.00 | 16,508.14 | 30,006.00 | 718.00 | 2.3% |
| Workers' Compensation | | 3601-3602 | 981,430.00 | 840,048.92 | 469,646.15 | 828,074.92 | 11,974.00 | 1.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 2,094.81 | 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 | 34,304,756.97 | 11,797,685.96 | 33,798,228.97 | 506,528.00 | 1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,169,149.00 | 1,340,835.05 | 388,220.04 | 2,525,835.05 | (1,185,000.00) | -88.4% |
| Books and Other Reference Materials | | 4200 | 109,000.00 | 100,000.00 | 16,146.97 | 1,100,000.00 | (1,000,000.00) | -1,000.0% |
| Materials and Supplies | | 4300 | 5,279,697.00 | 7,342,263.87 | 2,522,123.87 | 4,655,393.87 | 2,686,870.00 | 36.6% |
| Noncapitalized Equipment | | 4400 | 412,200.00 | 714,909.00 | 423,681.02 | 787,034.00 | (72,125.00) | -10.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,970,046.00 | 9,498,007.92 | 3,350,171.90 | 9,068,262.92 | 429,745.00 | 4.5% |

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|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,620,000.00 | 1,311,848.00 | 807,564.54 | 1,344,000.00 | (32,152.00) | -2.5% |
| Travel and Conferences | | 5200 | 641,468.00 | 566,742.72 | 79,966.71 | 566,856.72 | (114.00) | 0.0% |
| Dues and Memberships | | 5300 | 7,215.00 | 7,597.00 | 6,783.30 | 7,597.00 | 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 | 13,260.00 | 13,260.00 | 13,260.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,392,626.00 | 2,627,247.00 | 1,032,083.80 | 2,791,025.00 | (163,778.00) | -6.2% |
| Transfers of Direct Costs | | 5710 | 209,300.00 | 281,010.00 | 88,926.42 | 283,510.00 | (2,500.00) | -0.9% |
| 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 | 4,425,285.05 | 2,424,137.92 | 4,905,398.05 | (480,113.00) | -10.8% |
| Communications | | 5900 | 26,500.00 | 26,500.00 | 13,611.27 | 26,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,578,581.00 | 9,259,489.77 | 4,466,333.96 | 9,938,146.77 | (678,657.00) | -7.3% |
| 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 | 2,345,000.00 | 2,079,654.00 | 138,255.50 | 4,029,654.00 | (1,950,000.00) | -93.8% |
| 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 | 610,000.00 | 705,435.00 | 449,112.55 | 705,435.00 | 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 | | | 2,955,000.00 | 2,785,089.00 | 587,368.05 | 4,735,089.00 | (1,950,000.00) | -70.0% |
| 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 | 50,000.00 | 0.00 | 50,000.00 | 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% |
| 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% |

| 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 | 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 | 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 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,674,765.00 | 1,724,316.64 | 99,993.44 | 1,635,317.64 | 88,999.00 | 5.2% |
| 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 | 1,724,316.64 | 99,993.44 | 1,635,317.64 | 88,999.00 | 5.2% |
| TOTAL, EXPENDITURES | | | 122,501,120.00 | 119,696,000.77 | 55,002,181.94 | 120,432,433.77 | (736,433.00) | -0.6% |
| 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 | | | | | | | | |

| 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 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 | 50,192,540.00 | 2.36 | 48,902,455.00 | (1,290,085.00) | -2.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 54,571,961.00 | 50,192,540.00 | 2.36 | 48,902,455.00 | (1,290,085.00) | -2.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 54,571,961.00 | 50,192,540.00 | 2.36 | 48,902,455.00 | 1,290,085.00 | 2.6% |

2023-24 Second 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 | 260,548,935.00 | 152,570,025.60 | 261,187,319.00 | 638,384.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 21,611,191.00 | 21,122,091.93 | 3,829,172.36 | 21,495,836.93 | 373,745.00 | 1.8% |
| 3) Other State Revenue | | 8300-8599 | 28,183,211.00 | 31,376,417.23 | 9,437,409.68 | 31,905,282.23 | 528,865.00 | 1.7% |
| 4) Other Local Revenue | | 8600-8799 | 27,156,061.00 | 28,955,379.00 | 15,060,055.96 | 32,054,405.93 | 3,099,026.93 | 10.7% |
| 5) TOTAL, REVENUES | | | 340,751,451.00 | 342,002,823.16 | 180,896,663.60 | 346,642,844.09 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 155,304,098.00 | 153,021,220.43 | 87,264,294.67 | 151,598,465.43 | 1,422,755.00 | 0.9% |
| 2) Classified Salaries | | 2000-2999 | 58,657,362.00 | 56,742,925.00 | 32,144,822.37 | 56,691,345.00 | 51,580.00 | 0.1% |
| 3) Employee Benefits | | 3000-3999 | 87,307,044.00 | 84,755,205.97 | 42,251,566.42 | 84,002,111.97 | 753,094.00 | 0.9% |
| 4) Books and Supplies | | 4000-4999 | 14,586,422.00 | 15,935,489.53 | 5,515,502.87 | 15,689,626.78 | 245,862.75 | 1.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 31,687,614.00 | 32,198,074.77 | 18,120,668.35 | 32,552,855.34 | (354,780.57) | -1.1% |
| 6) Capital Outlay | | 6000-6999 | 3,751,500.00 | 3,713,151.00 | 864,200.62 | 5,726,651.00 | (2,013,500.00) | -54.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 506,201.00 | 456,201.00 | 413,520.25 | 456,201.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,183,096.00) | (1,160,092.32) | (648.08) | (1,157,989.02) | (2,103.30) | 0.2% |
| 9) TOTAL, EXPENDITURES | | | 350,617,145.00 | 345,662,175.38 | 186,573,927.47 | 345,559,267.50 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,865,694.00) | (3,659,352.22) | (5,677,263.87) | 1,083,576.59 | | |
| 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) | (6,059,352.22) | (8,077,263.87) | (1,316,423.41) | | |
| 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 | 113,063,711.85 | | 117,806,640.66 | | |
| 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 | | |

2023-24 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Restricted | | 9740 | 30,578,733.00 | 44,247,084.86 | | 42,952,714.86 | | |
| 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 | 3,429,638.00 | | 3,437,254.00 | | |
| 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 | | | | |
| Medi-cal Administrative Activities | 0000 | 9780 | | | | 719,759.00 | | |
| Donations | 0000 | 9780 | | | | 695,438.00 | | |
| Site Discretionary Program Awards | 0000 | 9780 | | | | 328,969.00 | | |
| Attendance Programs | 0000 | 9780 | | | | 50,000.00 | | |
| Site Facility Use Agreements | 0000 | 9780 | | | | 336,353.00 | | |
| Special Projects | 0000 | 9780 | | | | 214,730.00 | | |
| Non-Resident Student Fees | 0000 | 9780 | | | | 1,092,005.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 10,590,514.00 | 10,441,865.26 | | 10,438,778.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 18,548,486.00 | 22,930,123.73 | | 28,962,893.80 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 144,469,903.00 | 124,517,902.00 | 86,599,640.00 | 125,142,509.00 | 624,607.00 | 0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 53,466,180.00 | 69,321,806.00 | 35,569,953.00 | 69,326,186.00 | 4,380.00 | 0.0% |
| 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 | 78,676.41 | 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 | 64,066,721.00 | 17,779,216.33 | 64,066,721.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,858,740.00 | 2,858,740.00 | 6,685,230.66 | 2,858,740.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 2,798,126.00 | 2,798,126.00 | 3,899,336.67 | 2,798,126.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,972,891.00 | 2,369,963.00 | 1,634,432.40 | 2,369,963.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (7,173,774.00) | (6,898,400.00) | 302,286.71 | (6,898,400.00) | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 2,811,135.00 | 4,546,610.00 | 43,337.42 | 4,546,610.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |

2023-24 Second 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 264,119,819.00 | 152,592,109.60 | 264,748,806.00 | 628,987.00 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | (3,530,171.00) | 0.00 | (3,530,171.00) | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (39,083.00) | (40,713.00) | (22,084.00) | (31,316.00) | 9,397.00 | -23.1% |
| 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 | 260,548,935.00 | 152,570,025.60 | 261,187,319.00 | 638,384.00 | 0.2% |
| 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 | 5,496,496.32 | 2,522.32 | 5,878,486.32 | 381,990.00 | 6.9% |
| Special Education Discretionary Grants | | 8182 | 245,918.00 | 195,918.09 | 60.52 | 197,140.09 | 1,222.00 | 0.6% |
| 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 | 17,586.00 | 0.00 | 17,586.00 | 0.00 | 0.0% |
| 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 | 2,905,324.59 | 1,980,657.59 | 2,897,919.59 | (7,405.00) | -0.3% |
| 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 | 510,089.85 | 154,269.85 | 510,089.85 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 25,077.00 | 24,320.25 | 10,466.25 | 24,063.25 | (257.00) | -1.1% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 175,746.00 | 170,315.73 | 42,411.73 | 168,510.73 | (1,805.00) | -1.1% |
| 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 | 222,277.15 | 35,860.15 | 222,277.15 | 0.00 | 0.0% |
| 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 | 11,426,351.95 | 1,602,923.95 | 11,426,351.95 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 21,611,191.00 | 21,122,091.93 | 3,829,172.36 | 21,495,836.93 | 373,745.00 | 1.8% |
| 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% |

2023-24 Second 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,043,008.00 | 1,038,064.00 | 1,038,064.00 | 1,038,064.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,139,634.00 | 5,400,312.00 | 2,000,711.28 | 5,751,401.00 | 351,089.00 | 6.5% |
| 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 | 1,643,718.23 | 1,374,620.23 | 1,643,718.23 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | (2.36) | 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 | 23,294,323.00 | 5,024,016.53 | 23,472,099.00 | 177,776.00 | 0.8% |
| TOTAL, OTHER STATE REVENUE | | | 28,183,211.00 | 31,376,417.23 | 9,437,409.68 | 31,905,282.23 | 528,865.00 | 1.7% |
| 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 | 1,343,627.00 | 0.00 | 1,343,627.00 | 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 | 36,202.00 | 36,202.00 | 36,202.00 | 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 | 375,000.00 | 395,000.00 | 228,513.28 | 625,000.00 | 230,000.00 | 58.2% |
| Interest | | 8660 | 1,250,000.00 | 1,250,000.00 | 1,071,003.70 | 3,800,000.00 | 2,550,000.00 | 204.0% |

2023-24 Second 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 120,020.00 | 135,020.00 | 262,520.00 | 142,500.00 | 118.7% |
| Transportation Fees From Individuals | | 8675 | 250,000.00 | 250,000.00 | 136,409.63 | 171,318.00 | (78,682.00) | -31.5% |
| 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 | 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 | 5,749,919.00 | 2,213,725.35 | 5,877,976.93 | 128,057.93 | 2.2% |
| 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 | 19,810,611.00 | 11,239,182.00 | 19,937,762.00 | 127,151.00 | 0.6% |
| 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 | 28,955,379.00 | 15,060,055.96 | 32,054,405.93 | 3,099,026.93 | 10.7% |
| TOTAL, REVENUES | | | 340,751,451.00 | 342,002,823.16 | 180,896,663.60 | 346,642,844.09 | 4,640,020.93 | 1.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 128,264,479.00 | 126,173,946.01 | 71,784,167.47 | 124,872,026.01 | 1,301,920.00 | 1.0% |
| Certificated Pupil Support Salaries | | 1200 | 12,388,054.00 | 12,303,152.42 | 7,134,593.56 | 12,295,903.42 | 7,249.00 | 0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 13,576,748.00 | 13,395,309.00 | 7,697,944.53 | 13,362,357.00 | 32,952.00 | 0.2% |
| Other Certificated Salaries | | 1900 | 1,074,817.00 | 1,148,813.00 | 647,589.11 | 1,068,179.00 | 80,634.00 | 7.0% |
| TOTAL, CERTIFICATED SALARIES | | | 155,304,098.00 | 153,021,220.43 | 87,264,294.67 | 151,598,465.43 | 1,422,755.00 | 0.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 20,557,573.00 | 19,301,749.00 | 10,645,674.41 | 19,146,299.00 | 155,450.00 | 0.8% |
| Classified Support Salaries | | 2200 | 21,929,278.00 | 21,446,100.00 | 12,408,135.08 | 21,553,103.00 | (107,003.00) | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,947,935.00 | 3,972,894.00 | 2,240,877.11 | 3,895,913.00 | 76,981.00 | 1.9% |
| Clerical, Technical and Office Salaries | | 2400 | 11,931,705.00 | 11,747,102.00 | 6,691,924.31 | 11,820,917.00 | (73,815.00) | -0.6% |
| Other Classified Salaries | | 2900 | 290,871.00 | 275,080.00 | 158,211.46 | 275,113.00 | (33.00) | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 58,657,362.00 | 56,742,925.00 | 32,144,822.37 | 56,691,345.00 | 51,580.00 | 0.1% |
| EMPLOYEE BENEFITS | | | | | | | | |

2023-24 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| STRS | | 3101-3102 | 42,251,993.00 | 41,778,760.05 | 16,449,832.22 | 41,443,981.05 | 334,779.00 | 0.8% |
| PERS | | 3201-3202 | 15,058,629.00 | 14,500,796.00 | 8,077,902.41 | 14,388,356.00 | 112,440.00 | 0.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,755,604.00 | 6,516,617.00 | 3,580,667.02 | 6,412,716.00 | 103,901.00 | 1.6% |
| Health and Welfare Benefits | | 3401-3402 | 16,888,654.00 | 15,935,146.00 | 9,771,567.04 | 15,733,864.00 | 201,282.00 | 1.3% |
| Unemployment Insurance | | 3501-3502 | 106,955.00 | 103,848.00 | 56,775.28 | 101,935.00 | 1,913.00 | 1.8% |
| Workers' Compensation | | 3601-3602 | 3,209,435.00 | 2,839,421.92 | 1,618,880.17 | 2,822,314.92 | 17,107.00 | 0.6% |
| OPEB, Allocated | | 3701-3702 | 1,010,734.00 | 1,055,577.00 | 669,594.51 | 1,073,905.00 | (18,328.00) | -1.7% |
| 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 | 2,026,347.77 | 2,025,040.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 87,307,044.00 | 84,755,205.97 | 42,251,566.42 | 84,002,111.97 | 753,094.00 | 0.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,573,030.00 | 2,709,320.47 | 482,863.22 | 3,894,320.47 | (1,185,000.00) | -43.7% |
| Books and Other Reference Materials | | 4200 | 110,850.00 | 165,536.00 | 21,311.82 | 1,165,536.00 | (1,000,000.00) | -604.1% |
| Materials and Supplies | | 4300 | 9,986,621.00 | 11,642,160.06 | 4,374,767.57 | 9,156,172.31 | 2,485,987.75 | 21.4% |
| Noncapitalized Equipment | | 4400 | 915,921.00 | 1,418,473.00 | 636,560.26 | 1,473,598.00 | (55,125.00) | -3.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 14,586,422.00 | 15,935,489.53 | 5,515,502.87 | 15,689,626.78 | 245,862.75 | 1.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,620,000.00 | 1,311,848.00 | 807,564.54 | 1,344,000.00 | (32,152.00) | -2.5% |
| Travel and Conferences | | 5200 | 1,135,499.00 | 1,083,572.72 | 313,441.14 | 1,083,686.72 | (114.00) | 0.0% |
| Dues and Memberships | | 5300 | 74,715.00 | 71,281.00 | 78,202.41 | 91,281.00 | (20,000.00) | -28.1% |
| Insurance | | 5400-5450 | 2,689,900.00 | 2,689,900.00 | 2,519,459.93 | 2,531,178.00 | 158,722.00 | 5.9% |
| Operations and Housekeeping Services | | 5500 | 8,055,500.00 | 8,068,760.00 | 4,202,663.16 | 7,418,760.00 | 650,000.00 | 8.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,897,483.00 | 5,456,946.00 | 2,494,027.61 | 5,996,669.03 | (539,723.03) | -9.9% |
| 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) | (13,381.00) | (5,829.87) | (13,881.00) | 500.00 | -3.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,994,427.00 | 13,289,241.05 | 7,608,780.25 | 13,862,864.59 | (573,623.54) | -4.3% |
| Communications | | 5900 | 231,965.00 | 239,907.00 | 102,359.18 | 238,297.00 | 1,610.00 | 0.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 31,687,614.00 | 32,198,074.77 | 18,120,668.35 | 32,552,855.34 | (354,780.57) | -1.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 325,000.00 | 367,821.00 | 121,356.63 | 433,821.00 | (66,000.00) | -17.9% |
| Buildings and Improvements of Buildings | | 6200 | 2,375,000.00 | 2,154,810.00 | 178,895.90 | 4,104,810.00 | (1,950,000.00) | -90.5% |
| 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 | 1,051,500.00 | 1,190,520.00 | 563,948.09 | 1,188,020.00 | 2,500.00 | 0.2% |
| 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 | 3,713,151.00 | 864,200.62 | 5,726,651.00 | (2,013,500.00) | -54.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |

2023-24 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 95,000.00 | 52,254.00 | 95,000.00 | 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% |
| 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 | 46,266.25 | 46,201.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 315,000.00 | 315,000.00 | 315,000.00 | 315,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 506,201.00 | 456,201.00 | 413,520.25 | 456,201.00 | 0.00 | 0.0% |
| 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) | (1,160,092.32) | (648.08) | (1,157,989.02) | (2,103.30) | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,183,096.00) | (1,160,092.32) | (648.08) | (1,157,989.02) | (2,103.30) | 0.2% |
| TOTAL, EXPENDITURES | | | 350,617,145.00 | 345,662,175.38 | 186,573,927.47 | 345,559,267.50 | 102,907.88 | 0.0% |
| 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% |

2023-24 Second 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (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 | | | | | | | | |
| 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 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 1,834,059.65 |
| 6300 | Lottery: Instructional Materials | 2,452,093.33 |
| 6500 | Special Education | 547,818.89 |
| 6546 | Mental Health-Related Services | 305,914.38 |
| 6547 | Special Education Early Intervention Preschool Grant | 4,106,861.87 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 9,118,497.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 2,474,572.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 808,539.00 |
| 7412 | A-G Access/Success Grant | 281,155.56 |
| 7413 | A-G Learning Loss Mitigation Grant | 131,994.30 |
| 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) | 2,894,487.26 |
| 9010 | Other Restricted Local | 1,889,539.62 |
| Total, Restricted Balance | | 42,952,714.86 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SUPPLEMENTAL FORMS

2023 - 2024
Second 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 | 20,911.36 | 21,520.29 | 2.34 | 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 | 20,911.36 | 21,520.29 | 2.34 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 2.06 | 2.06 | 2.84 | 2.84 | .78 | 38.0% |
| b. Special Education-Special Day Class | 3.84 | 3.84 | 2.92 | 2.92 | (.92) | -24.0% |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | .26 | .26 | .12 | .12 | (.14) | -54.0% |
| 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 | 5.88 | 5.88 | (.28) | -5.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 21,524.11 | 21,524.11 | 20,917.24 | 21,526.17 | 2.06 | 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): | | | February | | | | | | | | |
| A. BEGINNING CASH | | | 111,807,473.52 | 108,613,821.57 | 105,272,541.71 | 118,475,009.98 | 125,556,584.40 | 105,605,004.55 | 124,480,675.33 | 111,273,820.37 | |
| 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 | 17,784,977.00 | 7,872,696.00 | 5,986,574.00 | |
| | | 8020-8079 | 0.00 | 3,922,702.34 | 6,916.92 | 1,095,225.63 | 3,289,760.91 | 21,219,283.67 | 888,627.13 | 20,028,864.82 | |
| | Property Taxes | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | (22,084.00) | 0.00 | 0.00 | 0.00 | |
| | | 8100-8299 | 1,720,331.00 | 58,126.93 | 97,298.91 | 74,312.82 | 1,374,568.86 | 0.00 | 504,533.84 | 1,705,229.03 | |
| | Other State Revenue | 8300-8599 | 866,465.00 | 3,084,439.76 | 886,571.63 | 1,165,664.00 | 1,045,621.64 | 1,923,971.66 | 464,675.99 | 1,120,056.37 | |
| | | 8600-8799 | 2,266.96 | 224,158.05 | 2,618,959.94 | 3,631,446.82 | 2,019,232.57 | 1,616,735.35 | 4,947,256.47 | 1,888,863.23 | |
| | Other Local Revenue | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | 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 | 7,707,099.98 | 42,544,967.68 | 14,677,789.43 | 30,729,587.45 |
| | C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 11,685,650.08 | 12,288,449.47 | 12,453,947.48 | 12,675,031.69 | 12,715,158.19 | 12,548,643.14 | 12,897,414.62 | 12,622,712.72 | |
| | Classified Salaries | 2000-2999 | 3,863,367.24 | 4,611,912.19 | 4,505,304.24 | 4,808,567.70 | 4,902,340.19 | 4,897,496.82 | 4,555,833.99 | 4,461,582.08 | |
| | | 3000-3999 | 8,097,089.08 | 5,582,248.16 | 5,572,590.76 | 5,730,731.20 | 6,546,593.36 | 4,954,966.85 | 5,767,347.01 | 5,608,142.32 | |
| | Books and Supplies | 4000-4999 | 0.00 | 768,872.96 | 807,582.91 | 841,957.54 | 683,193.68 | 715,731.70 | 1,698,164.08 | 404,624.57 | |
| | | 5000-5999 | 3,520,094.09 | 3,178,693.38 | 2,178,172.86 | 2,215,600.84 | 2,778,965.79 | 1,383,151.60 | 2,865,989.79 | 1,871,885.02 | |
| | Capital Outlay | 6000-6999 | 0.00 | 136,188.34 | 329,984.89 | 204,787.38 | 104,992.17 | 22,342.48 | 65,905.36 | 19,453.26 | |
| | | 7000-7499 | 194,345.08 | 11,876.00 | 11,876.00 | 11,876.00 | 0.00 | 178,797.17 | 4,101.92 | 4,682.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|
| Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS | 7600- 7629 | | 0.00 | 0.00 | 2,400,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 7630- 7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 27,360,545.57 | 26,578,240.50 | 28,259,459.14 | 26,488,552.35 | 27,731,243.38 | 24,701,129.76 | 27,854,756.77 | 24,993,081.97 |
| | | | | | | | | | | |
| D. BALANCE SHEET ITEMS <u>Assets and Deferred Outflows</u> Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets Lease Receivable Deferred Outflows of Resources SUBTOTAL <u>Liabilities and Deferred Inflows</u> Accounts Payable Due To Other Funds Current Loans Unearned Revenues Deferred Inflows of Resources SUBTOTAL <u>Nonoperating</u> Suspense Clearing TOTAL BALANCE SHEET ITEMS | | | | | | | | | | |
| | 9111- 9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9200- 9299 | 0.00 | 3,578,903.20 | 1,090,779.52 | 312,050.28 | 13,086,091.47 | 140,824.70 | 1,022,468.86 | (81,862.49) | 31,207.25 |
| | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9380 | | | | | | | | | |
| | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 0.00 | 3,578,903.20 | 1,090,779.52 | 312,050.28 | 13,086,091.47 | 140,824.70 | 1,022,468.86 | (81,862.49) | 31,207.25 |
| | | | | | | | | | | |
| | 9500- 9599 | 25,641,470.51 | 1,682,808.54 | 4,824,981.96 | (73,417.73) | 5,164,349.77 | 68,261.15 | (9,364.00) | (51,974.87) | (67,071.31) |
| | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 25,641,470.51 | 1,682,808.54 | 4,824,981.96 | (73,417.73) | 5,164,349.77 | 68,261.15 | (9,364.00) | (51,974.87) | (67,071.31) |
| | | | | | | | | | | |
| | 9910 | (25,641,470.51) | 1,896,094.66 | (3,734,202.44) | 385,468.01 | 7,921,741.70 | 72,563.55 | 1,031,832.86 | (29,887.62) | 98,278.56 |
| E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) | | | (3,193,651.95) | (3,341,279.86) | 13,202,468.27 | 7,081,574.42 | (19,951,579.85) | 18,875,670.78 | (13,206,854.96) | 5,834,784.04 |
| | | | 108,613,821.57 | 105,272,541.71 | 118,475,009.98 | 125,556,584.40 | 105,605,004.55 | 124,480,675.33 | 111,273,820.37 | 117,108,604.41 |
| 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): | | | | | | | | | |
| A. BEGINNING CASH | February | 117,108,604.41 | 126,192,963.41 | 132,383,091.41 | 124,271,480.84 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 27,413,347.00 | 5,986,574.00 | 5,986,574.00 | 26,926,033.00 | 0.00 | 0.00 | 194,468,695.00 | 194,468,695.00 |
| Property Taxes | 8020-8079 | 909,891.00 | 6,435,956.00 | 10,279,335.58 | 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 | (9,232.00) | (3,530,171.00) | 0.00 | (3,561,487.00) | (3,561,487.00) |
| Federal Revenue | 8100-8299 | 4,606,088.00 | 1,394,978.00 | 2,041,467.00 | 1,676,391.00 | 6,242,511.54 | 0.00 | 21,495,836.93 | 21,495,836.93 |
| Other State Revenue | 8300-8599 | 98,180.00 | 7,410,857.00 | 1,444,499.00 | 10,177,573.00 | 2,216,707.18 | 0.00 | 31,905,282.23 | 31,905,282.23 |
| Other Local Revenue | 8600-8799 | 3,000,000.00 | 7,946,930.00 | 1,177,147.00 | 4,062,706.00 | (1,081,296.26) | 0.00 | 32,054,405.93 | 32,054,405.93 |
| 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 | | 36,027,506.00 | 29,175,295.00 | 20,929,022.58 | 45,037,018.00 | 3,847,751.46 | 0.00 | 346,642,844.09 | 346,642,844.09 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 12,585,924.00 | 12,763,254.00 | 12,473,303.00 | 12,920,516.00 | 968,461.04 | 0.00 | 151,598,465.43 | 151,598,465.43 |
| Classified Salaries | 2000-2999 | 5,019,033.00 | 4,710,273.00 | 5,047,562.00 | 4,933,885.00 | 374,187.55 | 0.00 | 56,691,345.00 | 56,691,345.00 |
| Employee Benefits | 3000-3999 | 5,791,919.00 | 5,729,301.00 | 5,746,577.00 | 18,801,645.00 | 72,961.23 | 0.00 | 84,002,111.97 | 84,002,111.97 |
| Books and Supplies | 4000-4999 | 1,113,560.00 | 550,988.00 | 646,354.00 | 4,583,423.00 | 2,875,174.34 | 0.00 | 15,689,626.78 | 15,689,626.78 |
| Services | 5000-5999 | 1,910,250.00 | 3,771,187.00 | 2,636,210.00 | 2,996,911.00 | 1,245,743.97 | 0.00 | 32,552,855.34 | 32,552,855.34 |
| Capital Outlay | 6000-6999 | 562,375.00 | 350,000.00 | 565,999.00 | 1,320,686.00 | 2,043,937.12 | 0.00 | 5,726,651.00 | 5,726,651.00 |
| Other Outgo | 7000-7499 | 11,876.00 | 11,876.00 | 11,876.00 | 11,876.00 | (1,166,846.19) | 0.00 | (701,788.02) | (701,788.02) |
| 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 | | 26,994,937.00 | 27,886,879.00 | 27,127,881.00 | 45,568,942.00 | 6,413,619.06 | 0.00 | 347,959,267.50 | 347,959,267.50 |
| 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 | 62,913.00 | 1,444,592.72 | 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 | 62,913.00 | 1,444,592.72 | 0.00 | 0.00 | 25,641,470.51 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 1,975,665.15 | 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 | 1,975,665.15 | 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 | (1,912,752.15) | 1,444,592.72 | 0.00 | 0.00 | 12,127,231.85 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 9,084,359.00 | 6,190,128.00 | (8,111,610.57) | 912,668.72 | (2,565,867.60) | 0.00 | 10,810,808.44 | (1,316,423.41) |
| F. ENDING CASH (A + E) | | 126,192,963.41 | 132,383,091.41 | 124,271,480.84 | 125,184,149.56 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 122,618,281.96 | |

| 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 | | | 125,184,149.56 | 118,048,941.56 | 115,661,417.56 | 127,708,586.56 | 125,352,420.56 | 103,713,378.56 | 120,849,540.56 | 106,418,510.56 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 19,634,452.00 | 19,634,452.00 | 37,376,702.00 | 19,634,452.00 | 0.00 | 17,742,250.00 | 7,853,783.00 | 5,972,192.00 |
| Property Taxes | 8020-8079 | | 0.00 | 3,922,702.00 | 6,917.00 | 1,095,226.00 | 3,289,761.00 | 21,219,284.00 | 888,627.00 | 20,028,865.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | (21,926.00) | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 812,606.00 | 27,457.00 | 45,960.00 | 35,102.00 | 649,284.00 | 0.00 | 238,319.00 | 805,472.00 |
| Other State Revenue | 8300-8599 | | 860,238.00 | 3,062,273.00 | 880,200.00 | 1,157,287.00 | 1,038,107.00 | 1,910,145.00 | 461,336.00 | 1,112,007.00 |
| Other Local Revenue | 8600-8799 | | 1,982.00 | 195,955.00 | 2,289,443.00 | 3,174,539.00 | 1,765,173.00 | 1,413,318.00 | 4,324,794.00 | 1,651,207.00 |
| 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 | | | 21,309,278.00 | 26,842,839.00 | 40,599,222.00 | 25,096,606.00 | 6,720,399.00 | 42,284,997.00 | 13,766,859.00 | 29,569,743.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 12,087,703.00 | 12,711,242.00 | 12,882,435.00 | 13,111,125.00 | 13,152,632.00 | 12,980,388.00 | 13,341,160.00 | 13,057,006.00 |
| Classified Salaries | 2000-2999 | | 4,050,769.00 | 4,835,623.00 | 4,723,844.00 | 5,041,818.00 | 5,140,139.00 | 5,135,061.00 | 4,776,825.00 | 4,678,001.00 |
| Employee Benefits | 3000-3999 | | 8,292,986.00 | 5,717,303.00 | 5,707,412.00 | 5,869,378.00 | 6,704,979.00 | 5,074,845.00 | 5,906,880.00 | 5,743,823.00 |
| Books and Supplies | 4000-4999 | | 0.00 | 572,307.00 | 601,121.00 | 626,707.00 | 508,532.00 | 532,752.00 | 1,264,021.00 | 301,181.00 |
| Services | 5000-5999 | | 3,557,101.00 | 3,212,111.00 | 2,201,072.00 | 2,238,894.00 | 2,808,181.00 | 1,397,693.00 | 2,896,120.00 | 1,891,564.00 |
| Capital Outlay | 6000-6999 | | 0.00 | 43,732.00 | 105,962.00 | 65,760.00 | 33,714.00 | 7,174.00 | 21,163.00 | 6,247.00 |
| Other Outgo | 7000-7499 | | 194,345.00 | 11,876.00 | 11,876.00 | 11,876.00 | 0.00 | 178,797.00 | 4,102.00 | 4,682.00 |
| 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 | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|----------------|----------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | 0 | | | | | | | | |
| A. BEGINNING CASH | | 110,342,263.56 | 116,337,977.56 | 116,090,969.56 | 107,422,646.50 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 27,347,489.00 | 5,972,192.00 | 5,972,192.00 | 26,861,345.00 | 0.00 | 0.00 | 194,001,501.00 | 194,001,501.00 |
| Property Taxes | 8020-8079 | 909,891.00 | 6,435,956.00 | 10,279,336.00 | 2,203,546.00 | 0.00 | 0.00 | 70,280,111.00 | 70,280,111.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | (10,096.00) | (3,504,007.00) | 0.00 | (3,536,029.00) | (3,536,029.00) |
| Federal Revenue | 8100-8299 | 2,175,706.00 | 658,924.00 | 964,296.00 | 791,851.00 | 2,948,676.00 | 0.00 | 10,153,653.00 | 10,153,653.00 |
| Other State Revenue | 8300-8599 | 97,474.00 | 7,357,597.00 | 1,434,118.00 | 10,104,430.00 | 2,200,776.00 | 0.00 | 31,675,988.00 | 31,675,988.00 |
| Other Local Revenue | 8600-8799 | 2,622,541.00 | 6,947,050.00 | 1,029,039.00 | 3,551,538.00 | (945,249.00) | 0.00 | 28,021,330.00 | 28,021,330.00 |
| 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 | | 33,153,101.00 | 27,371,719.00 | 19,678,981.00 | 43,502,614.00 | 700,196.00 | 0.00 | 330,596,554.00 | 330,596,554.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 13,018,952.00 | 13,202,383.00 | 12,902,456.00 | 13,365,056.00 | 1,001,782.43 | 0.00 | 156,814,320.43 | 156,814,320.43 |
| Classified Salaries | 2000-2999 | 5,262,492.00 | 4,938,755.00 | 5,292,405.00 | 5,173,214.00 | 392,340.00 | 0.00 | 59,441,286.00 | 59,441,286.00 |
| Employee Benefits | 3000-3999 | 5,932,046.00 | 5,867,913.00 | 5,885,607.00 | 19,256,524.00 | 74,726.00 | 0.00 | 86,034,422.00 | 86,034,422.00 |
| Books and Supplies | 4000-4999 | 828,874.00 | 410,126.00 | 481,111.00 | 3,411,651.00 | 2,140,122.00 | 0.00 | 11,678,505.00 | 11,678,505.00 |
| Services | 5000-5999 | 1,930,333.00 | 3,810,834.00 | 2,663,925.00 | 3,028,418.00 | 1,258,840.00 | 0.00 | 32,895,086.00 | 32,895,086.00 |
| Capital Outlay | 6000-6999 | 180,586.00 | 112,389.00 | 181,749.00 | 424,089.00 | 656,333.00 | 0.00 | 1,838,898.00 | 1,838,898.00 |
| Other Outgo | 7000-7499 | 11,876.00 | 11,876.00 | 11,876.00 | 11,876.00 | (1,166,847.00) | 0.00 | (701,789.00) | (701,789.00) |
| 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 | | 27,165,159.00 | 28,354,276.00 | 27,419,129.00 | 44,670,828.00 | 4,357,296.43 | 0.00 | 350,400,728.43 | 350,400,728.43 |
| 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 | 7,772.00 | 735,549.00 | 9,441.00 | 216,775.46 | 0.00 | 0.00 | 3,847,751.46 | |
| 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 | | 7,772.00 | 735,549.00 | 9,441.00 | 216,775.46 | 0.00 | 0.00 | 3,847,751.46 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 937,616.06 | 0.00 | 0.00 | 0.00 | 6,413,619.06 | |
| 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 | 937,616.06 | 0.00 | 0.00 | 0.00 | 6,413,619.06 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 7,772.00 | 735,549.00 | (928,175.06) | 216,775.46 | 0.00 | 0.00 | (2,565,867.60) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 5,995,714.00 | (247,008.00) | (8,668,323.06) | (951,438.54) | (3,657,100.43) | 0.00 | (22,370,042.03) | (19,804,174.43) |
| F. ENDING CASH (A + E) | | 116,337,977.56 | 116,090,969.56 | 107,422,646.50 | 106,471,207.96 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 102,814,107.53 | |

Second 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 | 347,959,267.50 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 21,478,250.93 |
| 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 | 5,674,374.00 |
| 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) | | | | 8,619,877.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 minus 8000-8699 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | | 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) | | | | 317,861,139.57 |
| 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)* | | | | 20,917.24 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 15,196.13 |
| 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) | 317,861,139.57 | 15,196.13 |
| 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) 13,839,364.00
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) 277,378,653.40

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) 4.99%

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.

**Entry
required**

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) 15,366,726.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,764,188.00

| | |
|---|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 55,000.00 |
| 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) | 1,666,629.72 |
| 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) | 31,399.77 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 22,082,189.03 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 3,133,258.94 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 25,215,447.97 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 214,554,465.69 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 29,608,984.40 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 33,201,012.28 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 5,421,302.25 |
| 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) | 1,287,223.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 9,500.00 |
| 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) | 281,292.19 |
| 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) | 31,732,763.45 |
| 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) | 789,370.23 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 4,839,848.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 698,611.30 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 13,760,788.65 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 7,468,592.00 |
| 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) | 343,838,055.44 |
| 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) | 6.42% |
| 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) | 7.33% |

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) | 22,082,189.03 |
| 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 | 3,133,258.94 |
| 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) | 3,133,258.94 |
| 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) | 3,133,258.94 |

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 | 2,745,541.66 | 152,377.93 | 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 | 22,797.92 | 1,265.33 | 5.55% |
| 01 | 4203 | 159,650.27 | 8,860.46 | 5.55% |
| 01 | 5634 | 59,165.18 | 3,283.67 | 5.55% |
| 01 | 6053 | 230,173.00 | 12,775.00 | 5.55% |
| 01 | 6266 | 1,892,180.00 | 105,016.00 | 5.55% |
| 01 | 6387 | 1,392,837.47 | 77,302.76 | 5.55% |
| 01 | 6520 | 55,088.00 | 3,057.00 | 5.55% |
| 01 | 6546 | 1,519,801.00 | 84,349.00 | 5.55% |
| 01 | 6547 | 163,534.00 | 9,076.00 | 5.55% |
| 01 | 6762 | 250,000.00 | 13,875.00 | 5.55% |
| 01 | 6770 | 892,749.00 | 8,927.00 | 1.00% |
| 01 | 7311 | 114,385.19 | 6,348.38 | 5.55% |
| 01 | 7412 | 247,027.00 | 13,710.00 | 5.55% |
| 01 | 7413 | 128,815.00 | 7,149.00 | 5.55% |
| 01 | 8150 | 8,776,338.00 | 487,087.00 | 5.55% |
| 11 | 6371 | 643.30 | 35.70 | 5.55% |
| 11 | 6391 | 354,669.00 | 17,733.00 | 5.00% |
| 12 | 2600 | 6,963,236.00 | 386,460.00 | 5.55% |
| 12 | 5025 | 3,120,942.00 | 173,213.00 | 5.55% |
| 12 | 5059 | 146,665.06 | 8,139.91 | 5.55% |
| 12 | 5066 | 7,027.95 | 390.05 | 5.55% |
| 12 | 5160 | 438,951.00 | 24,362.00 | 5.55% |
| 12 | 6105 | 2,755,417.00 | 152,926.00 | 5.55% |
| 12 | 7810 | 283,557.64 | 15,737.36 | 5.55% |
| 13 | 5310 | 7,468,592.00 | 377,911.00 | 5.06% |

Second 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 | (13,881.00) | 0.00 | (1,157,989.02) | | | | |
| 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 | 17,768.70 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 2,631.00 | 0.00 | 762,309.32 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 11,000.00 | 0.00 | 377,911.00 | 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 | | | | | | | | |

Second 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 | | | | | | | | |

Second 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 | 13,881.00 | (13,881.00) | 1,157,989.02 | (1,157,989.02) | 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

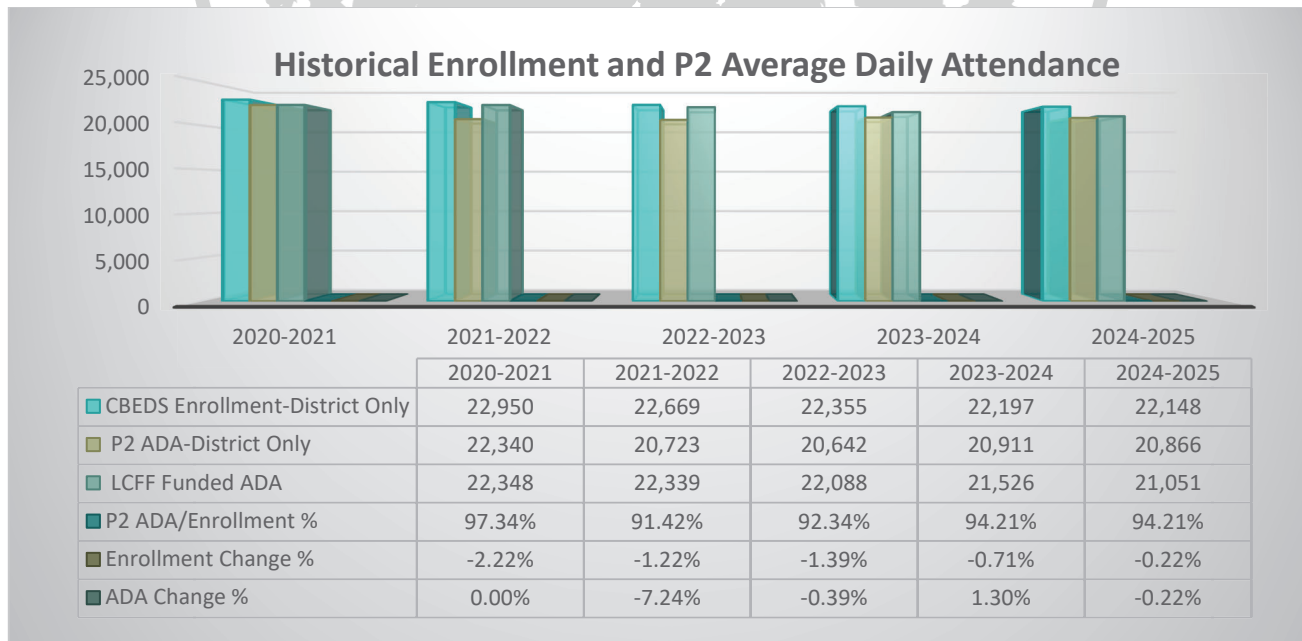
2023 - 2024
Second Interim

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

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2024-2025 budget was prepared utilizing the Riverside County Office of Education Second Interim Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2024-25 Governor's Proposed 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) 0.76% based on School Services of California Financial Dashboard
- District Projected Enrollment 22,148 – <0.22%> Decline
- District Projected P2 ADA 20,866
- LCFF Funded ADA 21,051 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 52.59%



2024-2025 Multi-Year Projection Assumptions – General Fund Second 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 | \$9,994 | \$10,146 | \$10,446 | \$12,106 | |
| Grade Span Adjustment | \$1,039 | | | \$315 | |
| Supplemental Funding | \$1,160 | \$1,067 | \$1,099 | \$1,306 | |
| Funded ADA | 5,518 | 4,577 | 3,256 | 7,700 | 21,051 |
| LCFF Grade Level Funding | \$67,286,023 | \$51,324,523 | \$37,591,078 | \$105,697,176 | \$261,898,800 |
| Transportation Funding | | | | | \$96,676 |
| TK Ratio Add-On | | | | | \$2,254,114 |
| 2024-25 PROJECTED LCFF FUNDING | | | | | \$264,249,590 |

LCFF funding totaling \$264,249,590 is comprised of the following sources:

- State Aid \$125,689,684 = 48%
- Property Taxes \$70,248,089 = 26%
- Education Protection Account \$68,311,817 = 26%

LCFF funding includes a transfer of <\$3,504,007> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

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

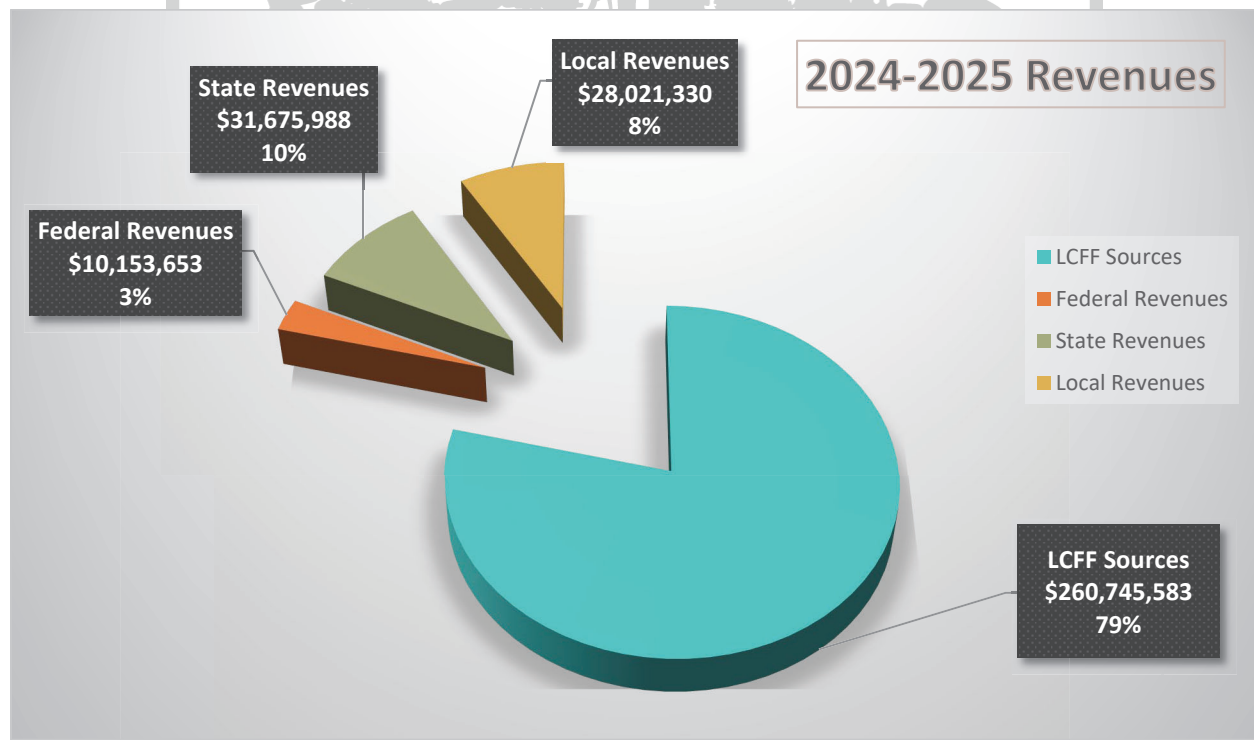
Revenues

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), and Special Education Grants.

State Lottery revenues have been budgeted at \$177 per estimated 2024-2025 ADA projections equal to \$3,853,559. Lottery instructional materials revenues have been included at \$72 per estimated 2024-2025 ADA equal to \$1,567,550. Mandate Block Grant funds are budgeted at \$1,049,255 and include a 0.76% 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 \$19,300,845. 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 \$330,596,554. This is a <4.63%> decrease from 2023-2024 projected revenues.



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

Expenditures

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

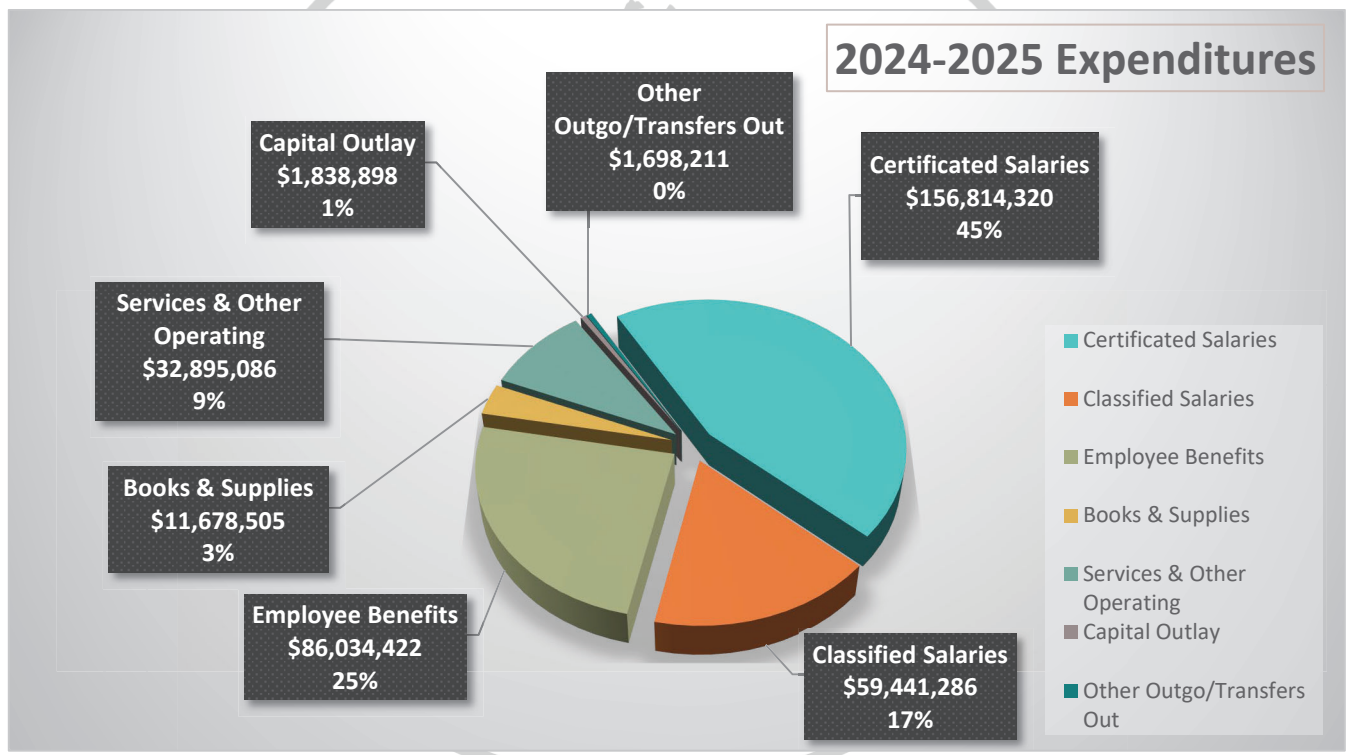
- Staffing
 - 8 growth certificated FTEs, TK 24:1 projection
 - 8 growth certificated FTEs Special Education
 - 3 growth certificated FTEs, Speech Language Pathologist
 - 4 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits and Health and Welfare
 - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
 - Public Employees' Retirement System (PERS) rate increase of 1.12% from 26.68% to 27.80%
 - Projected increase equal to approximately \$0.6M
 - Workers Comp rate increase of .15% from 1.35% to 1.5%
 - Projected increase equal to approximately \$0.3M
 - 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 37.00%.
 - Health and welfare cap at \$11,000 per FTE.
- Step and Column
 - All certificated employees \$2,029,834 plus statutory benefits of \$445,631 for a total of \$2,475,465.
 - All classified employees \$463,655 plus statutory benefits of \$165,683 for a total of \$629,338.
- Salary and benefit projections of \$302,290,028 are equal to 86.27% 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 <\$1,157,990>.

2024-2025 Multi-Year Projection Assumptions – General Fund Second 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 \$350,400,728. This is a 0.70% increase over 2023-2024 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,131,004 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$48,237,963.
- Transportation contribution is projected at \$3,910,372.

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

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$14,909,199>. The restricted General Fund decrease in fund balance is projected at <\$4,894,975>.

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 | \$38,057,739 | \$38,057,739 |
| Committed | \$26,000,000 | \$ 0 | \$26,000,000 |
| Assigned | \$ 3,086,289 | \$ 0 | \$ 3,086,289 |
| Unassigned Reserve for Economic Uncertainties 3% | \$10,512,022 | \$ 0 | \$10,512,022 |
| Unassigned/Unappropriated | \$20,331,416 | \$ 0 | \$20,331,416 |
| ENDING FUND BALANCE TOTALS | \$59,944,727 | \$38,057,739 | \$98,002,466 |

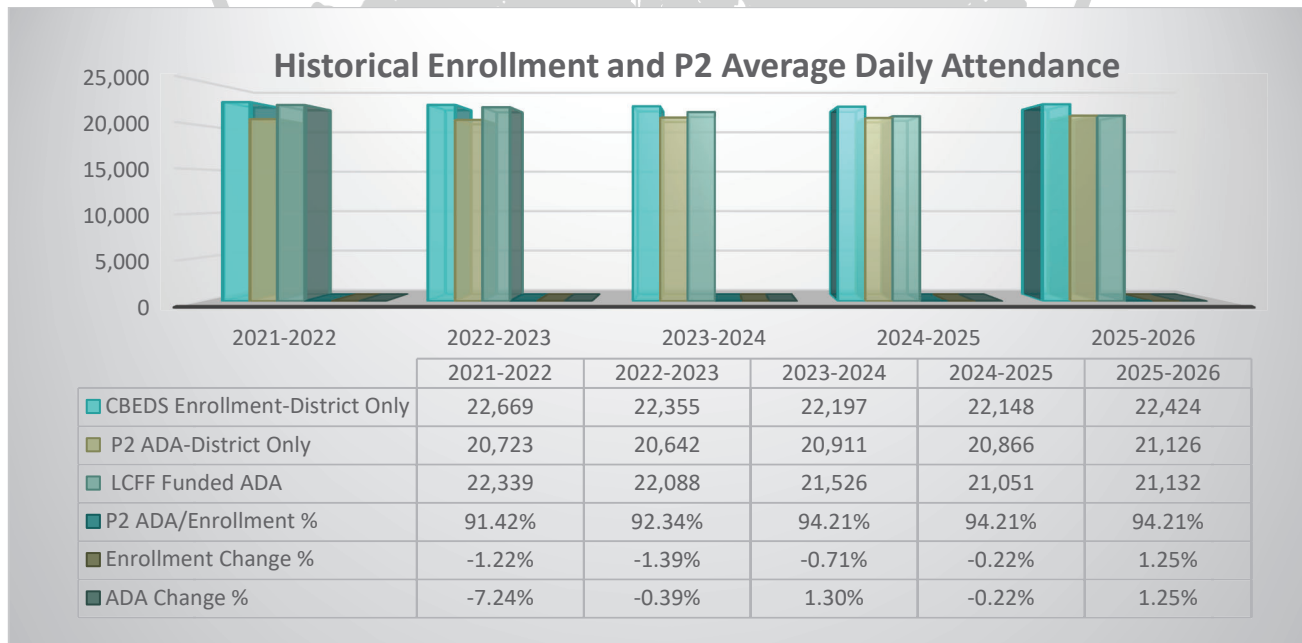
The 2023-2024 Second Interim Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

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

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2025-2026 budget was prepared utilizing the Riverside County Office of Education Second Interim Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2024-25 Governor's Proposed Budget Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated Cost of Living Adjustment (COLA) 0.00% in anticipation of changing economic conditions at the state level. The COLA projections will continue to be closely monitored in future reporting periods.
- District Projected Enrollment 22,424 – 1.25% Growth
- District Projected P2 ADA 21,126
- LCFF Funded ADA 21,132 - Includes 6 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 54.03%



2025-2026 Multi-Year Projection Assumptions – General Fund Second 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 | \$9,994 | \$10,146 | \$10,446 | \$12,106 | |
| Grade Span Adjustment | \$1,039 | | | \$315 | |
| Supplemental Funding | \$1,192 | \$1,096 | \$1,129 | \$1,342 | |
| Funded ADA | 5,870 | 4,453 | 3,255 | 7,554 | 21,132 |
| LCFF Grade Level Funding | \$71,763,055 | \$50,065,227 | \$37,673,642 | \$103,958,917 | \$263,460,841 |
| Transportation Funding | | | | | \$96,676 |
| TK Ratio Add-On | | | | | \$2,389,324 |
| 2025-26 PROJECTED LCFF FUNDING | | | | | \$265,946,841 |

LCFF funding totaling \$265,946,841 is comprised of the following sources:

- State Aid \$127,126,172 = 48%
- Property Taxes \$70,248,211 = 26%
- Education Protection Account \$68,572,458 = 26%

LCFF funding includes a transfer of <\$3,611,149> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

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

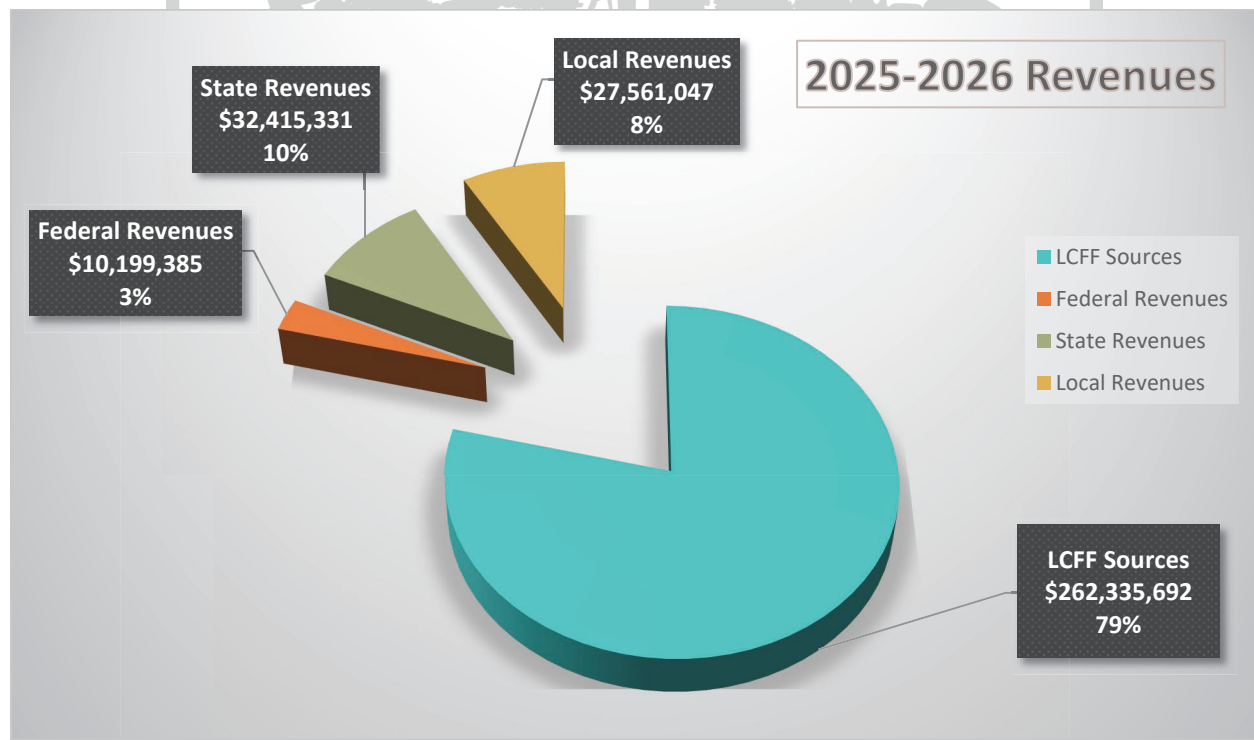
Revenues

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), and Special Education Grants.

State Lottery revenues have been budgeted at \$177 per estimated 2025-2026 ADA projections equal to \$3,901,581. Lottery instructional materials revenues have been included at \$72 per estimated 2025-2026 ADA equal to \$1,587,084. Mandate Block Grant funds are budgeted at \$1,042,416 and include a 0.00% 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 \$19,300,845. 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 \$332,511,455. This is a 0.58% increase from 2024-2025 projected revenues.



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

Expenditures

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

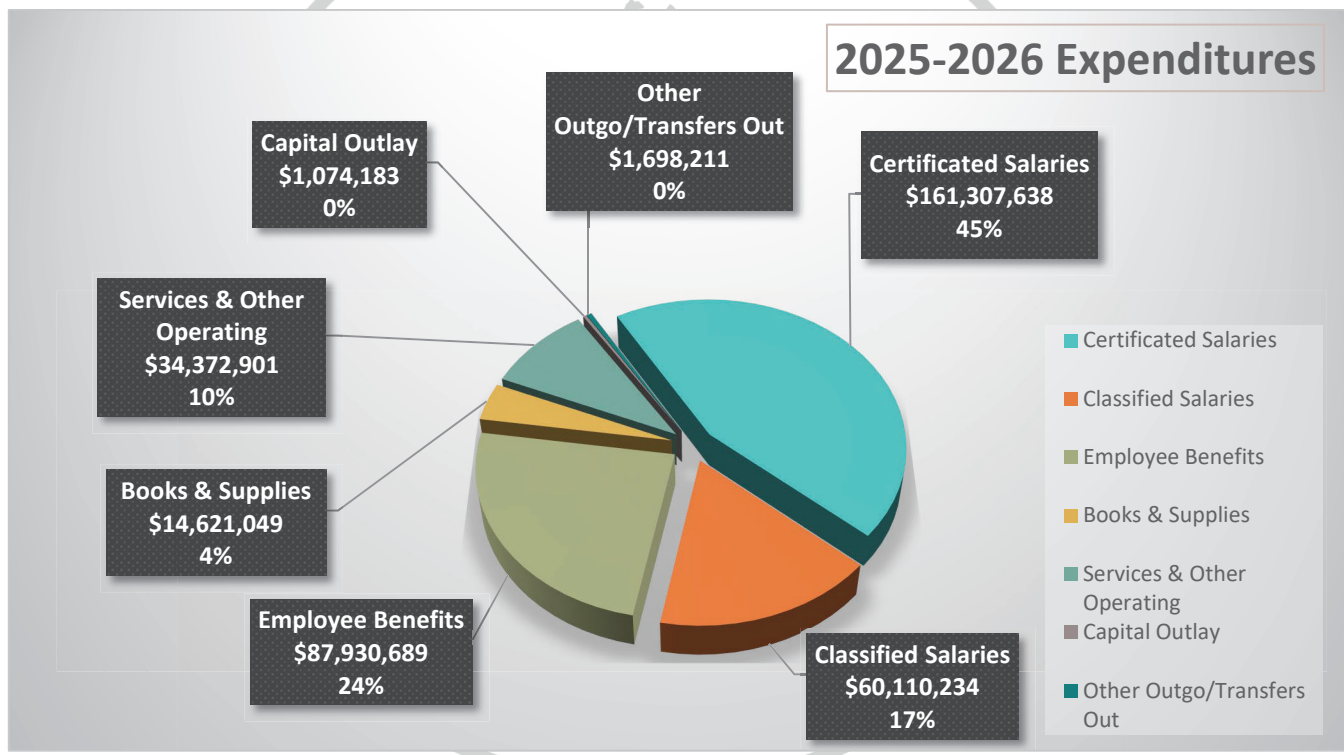
- Staffing
 - 10 growth certificated FTEs, TK 10:1 projection
 - 10 growth certificated FTEs Special Education
 - 5 growth classified Instructional Aide FTEs to support TK
- Statutory Benefits and Health and Welfare
 - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
 - Public Employees' Retirement System (PERS) rate increase of 0.70% from 27.80% to 28.50%
 - Projected increase equal to approximately \$0.4M
 - 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 37.70%
 - Health and welfare cap at \$11,000 per FTE
- Step and Column
 - All certificated employees \$2,100,691 plus statutory benefits of \$464,252 for a total of \$2,564,943.
 - All classified employees \$468,776 plus statutory benefits of \$173,447 for a total of \$642,223.
- Salary and benefit projections of \$309,348,561 are equal to 85.66% 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 <\$1,157,990>.

2025-2026 Multi-Year Projection Assumptions – General Fund Second 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 \$361,114,905. This is a 3.06% increase over 2024-2025 projected totals.



Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,452,430 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$50,556,822.
- Transportation contribution is projected at \$3,350,826.

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

Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$21,593,169>. The restricted General Fund decrease in fund balance is projected at <\$7,010,281>.

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 | \$31,047,458 | \$31,047,458 |
| Committed | \$12,000,000 | \$ 0 | \$12,000,000 |
| Assigned | \$ 2,728,102 | \$ 0 | \$ 2,728,102 |
| Unassigned Reserve for Economic Uncertainties 3% | \$10,833,447 | \$ 0 | \$10,833,447 |
| Unassigned/Unappropriated | \$12,775,009 | \$ 0 | \$12,775,009 |
| ENDING FUND BALANCE TOTALS | \$38,351,558 | \$31,047,458 | \$69,399,016 |

The 2023-2024 Second 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 two subsequent fiscal years.

| 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 | 261,187,319.00 | (.17%) | 260,745,583.00 | .61% | 262,335,692.00 |
| 2. Federal Revenues | 8100-8299 | 21,495,836.93 | (52.76%) | 10,153,653.00 | .45% | 10,199,385.00 |
| 3. Other State Revenues | 8300-8599 | 31,905,282.23 | (.72%) | 31,675,988.00 | 2.33% | 32,415,331.00 |
| 4. Other Local Revenues | 8600-8799 | 32,054,405.93 | (12.58%) | 28,021,330.00 | (1.64%) | 27,561,047.00 |
| 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) | | 346,642,844.09 | (4.63%) | 330,596,554.00 | .58% | 332,511,455.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 151,598,465.43 | | 156,814,320.43 |
| b. Step & Column Adjustment | | | | 2,529,834.00 | | 2,600,691.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 2,686,021.00 | | 1,892,627.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 151,598,465.43 | 3.44% | 156,814,320.43 | 2.87% | 161,307,638.43 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 56,691,345.00 | | 59,441,286.00 |
| b. Step & Column Adjustment | | | | 463,655.00 | | 468,776.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 2,286,286.00 | | 200,172.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 56,691,345.00 | 4.85% | 59,441,286.00 | 1.13% | 60,110,234.00 |
| 3. Employee Benefits | 3000-3999 | 84,002,111.97 | 2.42% | 86,034,422.00 | 2.20% | 87,930,689.00 |
| 4. Books and Supplies | 4000-4999 | 15,689,626.78 | (25.57%) | 11,678,505.00 | 25.20% | 14,621,049.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 32,552,855.34 | 1.05% | 32,895,086.00 | 4.49% | 34,372,901.00 |
| 6. Capital Outlay | 6000-6999 | 5,726,651.00 | (67.89%) | 1,838,898.00 | (41.59%) | 1,074,183.00 |
| 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 | (1,157,989.02) | 0.00% | (1,157,990.00) | 0.00% | (1,157,990.00) |
| 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) | | 347,959,267.50 | .70% | 350,400,728.43 | 3.06% | 361,114,905.43 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,316,423.41) | | (19,804,174.43) | | (28,603,450.43) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 119,123,064.07 | | 117,806,640.66 | | 98,002,466.23 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 117,806,640.66 | | 98,002,466.23 | | 69,399,015.80 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 15,000.00 | | 15,000.00 | | 15,000.00 |
| b. Restricted | 9740 | 42,952,714.86 | | 38,057,739.39 | | 31,047,457.92 |
| 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 | 3,437,255.08 | | 3,086,289.00 | | 2,728,102.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 10,438,778.00 | | 10,512,022.00 | | 10,833,447.00 |

| 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 | 28,962,892.72 | | 20,331,415.84 | | 12,775,008.88 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 117,806,640.66 | | 98,002,466.23 | | 69,399,015.80 |
| 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 | 10,438,778.00 | | 10,512,022.00 | | 10,833,447.00 |
| c. Unassigned/Unappropriated | 9790 | 28,962,892.72 | | 20,331,415.84 | | 12,775,008.88 |
| 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) | | 39,401,670.72 | | 30,843,437.84 | | 23,608,455.88 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.32% | | 8.80% | | 6.54% |
| 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) | | | | | | |
| | | 20,911.36 | | 20,865.63 | | 21,125.65 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 347,959,267.50 | | 350,400,728.43 | | 361,114,905.43 |
| 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) | | 347,959,267.50 | | 350,400,728.43 | | 361,114,905.43 |
| 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) | | 10,438,778.03 | | 10,512,021.85 | | 10,833,447.16 |
| 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) | | 10,438,778.03 | | 10,512,021.85 | | 10,833,447.16 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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 | 261,187,319.00 | (.17%) | 260,745,583.00 | .61% | 262,335,692.00 |
| 2. Federal Revenues | 8100-8299 | 17,586.00 | 0.00% | 17,586.00 | 0.00% | 17,586.00 |
| 3. Other State Revenues | 8300-8599 | 8,579,976.00 | 8.67% | 9,324,253.00 | 7.72% | 10,044,062.00 |
| 4. Other Local Revenues | 8600-8799 | 10,273,016.93 | (33.32%) | 6,849,985.00 | (7.12%) | 6,362,292.00 |
| 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 | (48,902,455.00) | 17.02% | (57,226,634.00) | 4.58% | (59,849,136.00) |
| 6. Total (Sum lines A1 thru A5c) | | 231,155,442.93 | (4.95%) | 219,710,773.00 | (.36%) | 218,910,496.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 112,476,656.00 | | 116,800,238.00 |
| b. Step & Column Adjustment | | | | 1,972,771.00 | | 2,017,827.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 2,350,811.00 | | 944,203.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 112,476,656.00 | 3.84% | 116,800,238.00 | 2.54% | 119,762,268.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 34,605,765.96 | | 36,627,388.96 |
| b. Step & Column Adjustment | | | | 267,311.00 | | 270,646.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,754,312.00 | | 201,138.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 34,605,765.96 | 5.84% | 36,627,388.96 | 1.29% | 37,099,172.96 |
| 3. Employee Benefits | 3000-3999 | 50,203,883.00 | 1.52% | 50,967,789.00 | 2.38% | 52,182,109.00 |
| 4. Books and Supplies | 4000-4999 | 6,621,363.86 | (19.70%) | 5,316,806.00 | 1.50% | 5,396,599.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 22,614,708.57 | 5.32% | 23,818,077.00 | 5.58% | 25,147,340.00 |
| 6. Capital Outlay | 6000-6999 | 991,562.00 | (19.28%) | 800,361.00 | 0.00% | 800,361.00 |
| 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 | (2,793,306.66) | (9.90%) | (2,516,889.00) | 6.89% | (2,690,386.00) |
| 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 (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 227,526,833.73 | 3.12% | 234,619,971.96 | 2.51% | 240,503,664.96 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 3,628,609.20 | | (14,909,198.96) | | (21,593,168.96) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 71,225,316.60 | | 74,853,925.80 | | 59,944,726.84 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 74,853,925.80 | | 59,944,726.84 | | 38,351,557.88 |
| 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 | 3,437,255.08 | | 3,086,289.00 | | 2,728,102.00 |
| 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 | 10,438,778.00 | | 10,512,022.00 | | 10,833,447.00 |
| 2. Unassigned/Unappropriated | 9790 | 28,962,892.72 | | 20,331,415.84 | | 12,775,008.88 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 74,853,925.80 | | 59,944,726.84 | | 38,351,557.88 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 10,438,778.00 | | 10,512,022.00 | | 10,833,447.00 |
| c. Unassigned/Unappropriated | 9790 | 28,962,892.72 | | 20,331,415.84 | | 12,775,008.88 |
| (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) | | 39,401,670.72 | | 30,843,437.84 | | 23,608,455.88 |
| 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 \$2.4M include \$0.7M for increase of 8 certificated FTE due to TK enrollment growth, \$0.7M increase for add back of prior year vacancy savings and mid-year staffing changes, and \$1.0M shift in cost previously reported in ESSER plan. B.2.d. Other adjustments of \$1.8M include \$0.5M 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 \$1.1M increase for add back of prior year vacancy savings and mid-year staffing changes. 2025-26 B.1.d. Other adjustments of \$0.9M 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 | 21,478,250.93 | (52.81%) | 10,136,067.00 | .45% | 10,181,799.00 |
| 3. Other State Revenues | 8300-8599 | 23,325,306.23 | (4.17%) | 22,351,735.00 | .09% | 22,371,269.00 |
| 4. Other Local Revenues | 8600-8799 | 21,781,389.00 | (2.80%) | 21,171,345.00 | .13% | 21,198,755.00 |
| 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 | 48,902,455.00 | 17.02% | 57,226,634.00 | 4.58% | 59,849,136.00 |
| 6. Total (Sum lines A1 thru A5c) | | 115,487,401.16 | (3.98%) | 110,885,781.00 | 2.45% | 113,600,959.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 39,121,809.43 | | 40,014,082.43 |
| b. Step & Column Adjustment | | | | 557,063.00 | | 582,864.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 335,210.00 | | 948,424.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 39,121,809.43 | 2.28% | 40,014,082.43 | 3.83% | 41,545,370.43 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 22,085,579.04 | | 22,813,897.04 |
| b. Step & Column Adjustment | | | | 196,344.00 | | 198,130.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 531,974.00 | | (966.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 22,085,579.04 | 3.30% | 22,813,897.04 | .86% | 23,011,061.04 |
| 3. Employee Benefits | 3000-3999 | 33,798,228.97 | 3.75% | 35,066,633.00 | 1.94% | 35,748,580.00 |
| 4. Books and Supplies | 4000-4999 | 9,068,262.92 | (29.85%) | 6,361,699.00 | 45.00% | 9,224,450.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 9,938,146.77 | (8.66%) | 9,077,009.00 | 1.64% | 9,225,561.00 |
| 6. Capital Outlay | 6000-6999 | 4,735,089.00 | (78.07%) | 1,038,537.00 | (73.63%) | 273,822.00 |
| 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 | 1,635,317.64 | (16.90%) | 1,358,899.00 | 12.77% | 1,532,396.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 120,432,433.77 | (3.86%) | 115,780,756.47 | 4.17% | 120,611,240.47 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (4,945,032.61) | | (4,894,975.47) | | (7,010,281.47) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 47,897,747.47 | | 42,952,714.86 | | 38,057,739.39 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 42,952,714.86 | | 38,057,739.39 | | 31,047,457.92 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 42,952,714.86 | | 38,057,739.39 | | 31,047,457.92 |
| 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) | | 42,952,714.86 | | 38,057,739.39 | | 31,047,457.92 |
| 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 \$0.3M include \$0.7M for increase of 8 certificated FTE due to Special Education, \$0.4M for increase of 3 Speech Language Pathologist, \$1.5M increase for add back of prior year vacancy savings and mid-year staffing changes, net of \$0.4M for removal of Educator Effectiveness Grant prior year onetime costs, \$1.0M shift in cost from ESSER plan to unrestricted, and \$0.9M for removal of ESSER plan. B.2.d. Other adjustments of \$0.5M include \$1.4M increase for add back of prior year vacancy savings and mid-year staffing changes, net of \$0.5M for TK Aides shifted to unrestricted sources due to ELOG being fully spent in prior year, \$0.1M reduction for A-G Grant tutors, and \$0.3M reduction due to removal of ELOG/ESSER plan. 2025-26 B.1.d. Other adjustments of \$0.9M include an increase of 10 certificated FTE due to Special Education. B.2.d. Other adjustments of \$966 are the result of adjustments to grant plans.</p> | | | | | | |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW

2023 - 2024
Second 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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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 | | | | | |
|-------------------------------|------------------|-----------------------|----------------------------|----------------|--------|
| | | First Interim | Second Interim | | |
| | | Projected Year Totals | Projected Year Totals | | |
| Fiscal Year | | (Form 01CSI, Item 1A) | (Form AI, Lines A4 and C4) | Percent Change | Status |
| Current Year (2023-24) | | | | | |
| | District Regular | 21,518.97 | 21,520.29 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 21,518.97 | 21,520.29 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | | | | | |
| | District Regular | 21,002.82 | 21,045.33 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 21,002.82 | 21,045.33 | .2% | Met |
| 2nd Subsequent Year (2025-26) | | | | | |
| | District Regular | 21,160.29 | 21,125.65 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 21,160.29 | 21,125.65 | (.2%) | 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 first interim projections 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 first interim projections

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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.

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|-----------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2023-24) | District Regular | 22,351.00 | 22,197.00 | |
| | Charter School | | | |
| | Total Enrollment | 22,351.00 | 22,197.00 | (.7%)Met |
| 1st Subsequent Year (2024-25) | District Regular | 22,511.00 | 22,148.00 | |
| | Charter School | | | |
| | Total Enrollment | 22,511.00 | 22,148.00 | (1.6%)Met |
| 2nd Subsequent Year (2025-26) | District Regular | 22,753.00 | 22,424.00 | |
| | Charter School | | | |
| | Total Enrollment | 22,753.00 | 22,424.00 | (1.4%)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 first interim projections 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. First Interim 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 | Enrollment | Historical Ratio of ADA to Enrollment |
|---|--|--|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CBEDS Actual (Form 01CSI, Item 3A) | |
| Third Prior Year (2020-21) | | | |
| | District Regular | 22,340 | 22,950 |
| | Charter School | | |
| | Total ADA/Enrollment | 22,340 | 22,950 |
| Second Prior Year (2021-22) | | | |
| | District Regular | 20,753 | 22,669 |
| | Charter School | | |
| | Total ADA/Enrollment | 20,753 | 22,669 |
| First Prior Year (2022-23) | | | |
| | District Regular | 20,641 | 22,355 |
| | Charter School | | |
| | Total ADA/Enrollment | 20,641 | 22,355 |
| 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 | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|-----------|
| | (Form AI, Lines A4 and C4) | CBEDS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2023-24) | | | | |
| | District Regular | 20,911 | 22,197 | |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 20,911 | 22,197 | 94.2% Met |
| 1st Subsequent Year (2024-25) | | | | |
| | District Regular | 20,866 | 22,148 | |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 20,866 | 22,148 | 94.2% Met |
| 2nd Subsequent Year (2025-26) | | | | |
| | District Regular | 21,126 | 22,424 | |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 21,126 | 22,424 | 94.2% 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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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 | First Interim | Second Interim | Percent Change | Status |
| | (Form 01CSI, Item 4A) | Projected Year Totals | | |
| Current Year (2023-24) | 264,119,819.00 | 264,748,806.00 | .2% | Met |
| 1st Subsequent Year (2024-25) | 262,990,637.00 | 264,281,612.00 | .5% | Met |
| 2nd Subsequent Year (2025-26) | 270,649,223.00 | 265,978,741.00 | (1.7%) | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| | 3% | 3% | 3% |
| | 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) | 197,286,304.96 | 225,126,833.73 | 87.6% | Met |
| 1st Subsequent Year (2024-25) | 204,395,415.96 | 232,219,971.96 | 88.0% | Met |
| 2nd Subsequent Year (2025-26) | 209,043,549.96 | 238,103,664.96 | 87.8% | 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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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 | First Interim | Second Interim | Percent Change | Change Is Outside Explanation Range |
|----------------------------|--|--|----------------|--|
| | Projected Year Totals (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | | |

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24) | 21,122,091.93 | 21,495,836.93 | 1.8% | No |
| 1st Subsequent Year (2024-25) | 9,779,769.00 | 10,153,653.00 | 3.8% | No |
| 2nd Subsequent Year (2025-26) | 9,826,896.00 | 10,199,385.00 | 3.8% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24) | 31,376,417.23 | 31,905,282.23 | 1.7% | No |
| 1st Subsequent Year (2024-25) | 31,408,469.00 | 31,675,988.00 | .9% | No |
| 2nd Subsequent Year (2025-26) | 31,571,331.00 | 32,415,331.00 | 2.7% | No |

Explanation:

(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 28,955,379.00 | 32,054,405.93 | 10.7% | Yes |
| 1st Subsequent Year (2024-25) | 27,758,962.00 | 28,021,330.00 | .9% | No |
| 2nd Subsequent Year (2025-26) | 27,800,513.00 | 27,561,047.00 | -.9% | No |

Explanation:

(required if Yes)

Other Local Revenues are projected greater at Second Interim compared to First Interim in current year due primarily to interest income, facility use, insurance reimbursements, and Special Education AB602.

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 16,073,837.53 | 15,689,626.78 | -2.4% | No |
| 1st Subsequent Year (2024-25) | 12,025,181.00 | 11,678,505.00 | -2.9% | No |
| 2nd Subsequent Year (2025-26) | 12,746,602.00 | 14,621,049.00 | 14.7% | Yes |

Explanation:

(required if Yes)

Books and Supplies are projected greater at Second Interim compared to First Interim in 2025-26 due primarily to a projected student devices purchase using the Arts, Music, and Instructional Materials Discretionary Block Grant (AMIM).

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

| | | | | |
|-------------------------------|---------------|---------------|------|----|
| Current Year (2023-24) | 32,279,258.77 | 32,552,855.34 | .8% | No |
| 1st Subsequent Year (2024-25) | 33,031,607.00 | 32,895,086.00 | -.4% | No |
| 2nd Subsequent Year (2025-26) | 34,596,444.00 | 34,372,901.00 | -.6% | 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 | First Interim | Second Interim | Percent Change | Status |
|--|-----------------------|-----------------------|----------------|--------|
| | Projected Year Totals | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2023-24) | 81,453,888.16 | 85,455,525.09 | 4.9% | Met |
| 1st Subsequent Year (2024-25) | 68,947,200.00 | 69,850,971.00 | 1.3% | Met |
| 2nd Subsequent Year (2025-26) | 69,198,740.00 | 70,175,763.00 | 1.4% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2023-24) | 48,353,096.30 | 48,242,482.12 | -.2% | Met |
| 1st Subsequent Year (2024-25) | 45,056,788.00 | 44,573,591.00 | -1.1% | Met |
| 2nd Subsequent Year (2025-26) | 47,343,046.00 | 48,993,950.00 | 3.5% | 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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections 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 first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

| | | Second Interim Contribution | | |
|----|--|-----------------------------|--------------------------|--------|
| | | Projected Year Totals | | |
| | | Required Minimum | (Fund 01, Resource 8150, | |
| | | Contribution | Objects 8900-8999) | Status |
| 1. | OMMA/RMA Contribution | 9,716,170.00 | 9,716,170.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 9,719,257.00 | |

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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) | 11.3% | 8.8% | 6.5% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 3.8% | 2.9% | 2.2% |

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) | 3,628,609.20 | 227,526,833.73 | N/A | Met |
| 1st Subsequent Year (2024-25) | (14,909,198.96) | 234,619,971.96 | 6.4% | Not Met |
| 2nd Subsequent Year (2025-26) | (21,593,168.96) | 240,503,664.96 | 9.0% | 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 continues to anticipate 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) | 117,806,640.66 | Met |
| 1st Subsequent Year (2024-25) | 98,002,466.23 | Met |
| 2nd Subsequent Year (2025-26) | 69,399,015.80 | 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) | 125,184,149.56 | 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.) | 20,911.36 | 20,865.63 | 21,125.65 |
| 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) | 347,959,267.50 | 350,400,728.43 | 361,114,905.43 |
| 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) | 347,959,267.50 | 350,400,728.43 | 361,114,905.43 |

- 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% |
| 10,438,778.03 | 10,512,021.85 | 10,833,447.16 |
| 0.00 | 0.00 | 0.00 |
| 10,438,778.03 | 10,512,021.85 | 10,833,447.16 |

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) | 10,438,778.00 | 10,512,022.00 | 10,833,447.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 28,962,893.80 | 20,331,415.84 | 12,775,008.88 |
| 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) | 39,401,671.80 | 30,843,437.84 | 23,608,455.88 |
| 9. | District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 11.32% | 8.80% | 6.54% |
| District's Reserve Standard (Section 10B, Line 7): | | 10,438,778.03 | 10,512,021.85 | 10,833,447.16 |
| 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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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 | First Interim (Form 01CSI, Item S5A) | Second 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) | (50,192,540.00) | (48,902,455.00) | -2.6% | (1,290,085.00) | Met |
| 1st Subsequent Year (2024-25) | (56,280,656.00) | (57,226,634.00) | 1.7% | 945,978.00 | Met |
| 2nd Subsequent Year (2025-26) | (58,908,408.00) | (59,849,136.00) | 1.6% | 940,728.00 | 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 first interim projections 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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections 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.

| | | | | |
|---|------------|------------|------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 24,728,170 | 25,573,760 | 21,125,989 | 20,621,089 |
| Has total annual payment increased over prior year (2022-23)? | Yes | No | No | |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.
- Explanation:
(Required if Yes
to increase in total
annual payments)

Annual payments for long-term commitments increase in 2023-24 primarily due to the General Obligation Bond which is funded through property taxes and accounted for in Fund 51.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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)

| First Interim (Form 01CSI, Item S7A) | | Second Interim |
|---|--|----------------|
| 18,926,767.00 | | 18,926,767.00 |
| | | |
| 18,926,767.00 | | 18,926,767.00 |

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

| Actuarial | Actuarial |
|--------------|--------------|
| Jun 30, 2023 | 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)

| First Interim (Form 01CSI, Item S7A) | | Second 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)

| | |
|--------------|--------------|
| 1,092,316.00 | 1,111,762.00 |
| 1,092,316.00 | 1,111,762.00 |
| 1,092,316.00 | 1,111,762.00 |

- 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)

| | |
|-----|-----|
| 193 | 194 |
| 193 | 194 |
| 193 | 194 |

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3

Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B)

Second Interim

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

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 first interim projections, 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 first interim projections?

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 | 1,125.4 | 1,144.4 | 1,164.4 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim

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 | 1,549,234 | | |
| | | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | | | |

Certificated (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 | | | |

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

Certificated (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 | | | |

Certificated (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? | | | |

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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 | 903.3 | 906.8 | 911.2 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

635,962

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

| | | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | | |
| 1. | Are costs of H&W benefit changes included in the 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 First Interim

Are any new costs negotiated since first interim projections 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) |
|--|---|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | | |
| 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 | | | |

| | | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Attrition (layoffs and retirements) | | | | |
| 1. | Are savings from attrition included in the 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 first interim 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 first interim projections?

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 | 195.3 | 195.3 | 195.3 |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

340,731

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 Second 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
Second Interim

Student Activity Special Revenue Fund 2023-2024 Second 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 Second 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 \$5,198,430.

Interest earnings are projected at \$1,528.

Total 2023-2024 Second Interim revenues are projected at \$5,199,958.

Student Activity Special Revenue Fund 2023-2024 Second Interim Assumptions

Expenditures

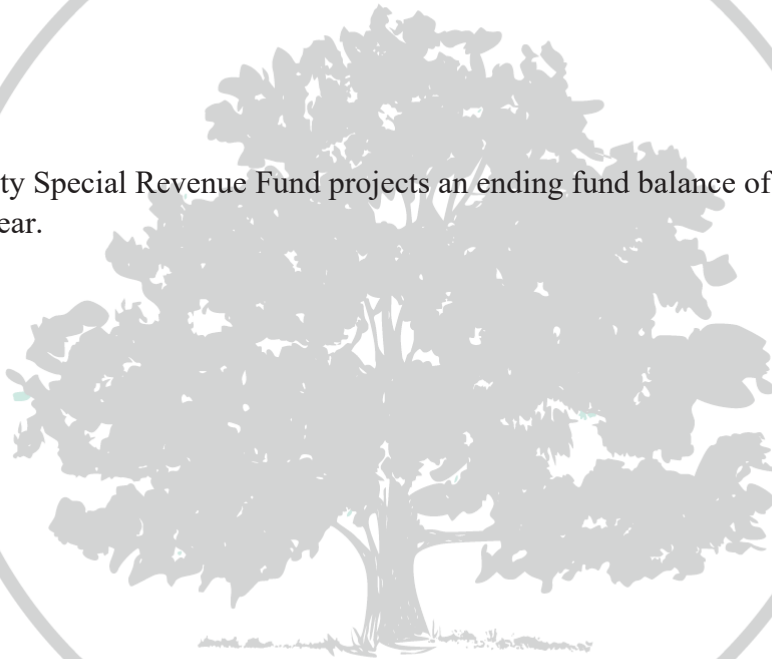
Budgeted expenditures in this fund include, but are not limited to:

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

Total 2023-2024 Second Interim expenditures are projected at \$4,839,848.

Fund Balance

The Student Activity Special Revenue Fund projects an ending fund balance of \$2,614,897 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 | 5,044,503.00 | 3,145,689.29 | 5,199,958.00 | 155,455.00 | 3.1% |
| 5) TOTAL, REVENUES | | | 4,899,103.00 | 5,044,503.00 | 3,145,689.29 | 5,199,958.00 | | |
| 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 | 2,044,000.00 | 1,051,364.50 | 1,925,973.00 | 118,027.00 | 5.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,703,388.00 | 2,979,538.00 | 749,355.90 | 2,913,875.00 | 65,663.00 | 2.2% |
| 6) Capital Outlay | | 6000-6999 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| 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 | 5,048,538.00 | 1,800,720.40 | 4,839,848.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 137,860.00 | (4,035.00) | 1,344,968.89 | 360,110.00 | | |
| 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 | (4,035.00) | 1,344,968.89 | 360,110.00 | | |

| 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 | 2,250,751.81 | | 2,614,896.81 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 14,000.00 | 14,000.00 | | 14,000.00 | | |
| Stores | | 9712 | 170,000.00 | 170,000.00 | | 148,824.00 | | |
| 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 | 2,066,751.81 | | 2,452,072.81 | | |
| 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 | 1,303.00 | 906.28 | 1,528.00 | 225.00 | 17.3% |
| 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 | 5,043,200.00 | 3,144,783.01 | 5,198,430.00 | 155,230.00 | 3.1% |
| TOTAL, REVENUES | | | 4,899,103.00 | 5,044,503.00 | 3,145,689.29 | 5,199,958.00 | | |

| 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 | 1,925,000.00 | 1,043,186.71 | 1,858,673.00 | 66,327.00 | 3.4% |
| Noncapitalized Equipment | | 4400 | 133,000.00 | 119,000.00 | 8,177.79 | 67,300.00 | 51,700.00 | 43.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,032,855.00 | 2,044,000.00 | 1,051,364.50 | 1,925,973.00 | 118,027.00 | 5.8% |
| 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 | 31,200.00 | 13,630.18 | 34,975.00 | (3,775.00) | -12.1% |
| Insurance | | 5400-5450 | 19,185.00 | 22,185.00 | 970.20 | 22,685.00 | (500.00) | -2.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 142,650.00 | 169,500.00 | 53,771.09 | 198,225.00 | (28,725.00) | -16.9% |
| 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 | 2,755,700.00 | 680,907.88 | 2,657,037.00 | 98,663.00 | 3.6% |
| Communications | | 5900 | 453.00 | 953.00 | 76.55 | 953.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,703,388.00 | 2,979,538.00 | 749,355.90 | 2,913,875.00 | 65,663.00 | 2.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Equipment | | 6400 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 100.0% |
| 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 | 0.00 | 25,000.00 | 100.0% |

| 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 | 5,048,538.00 | 1,800,720.40 | 4,839,848.00 | | |
| 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 | 2,452,072.81 |
| Total, Restricted Balance | | 2,452,072.81 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

ADULT EDUCATION FUND

2023 - 2024
Second Interim

Adult Education Fund

2023-2024 Second 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

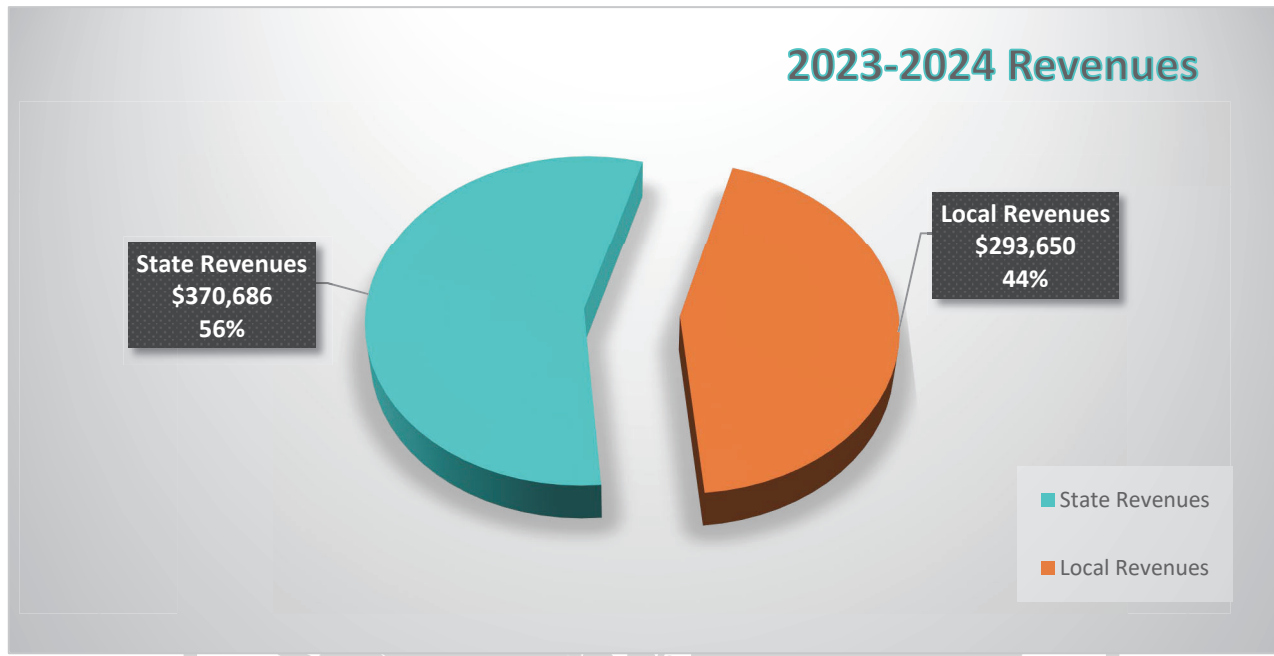
State revenues include California Adult Education Program projected at \$349,522 and CalWorks projected at \$679. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$20,485. Total 2023-2024 Second Interim state revenues are projected at \$370,686.

Local revenues are projected at \$293,650 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 Second Interim revenues are projected at \$664,336.

Adult Education Fund 2023-2024 Second 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 80% 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 20% of total expenditures. Total 2023-2024 Second Interim expenditures are projected at \$716,380.

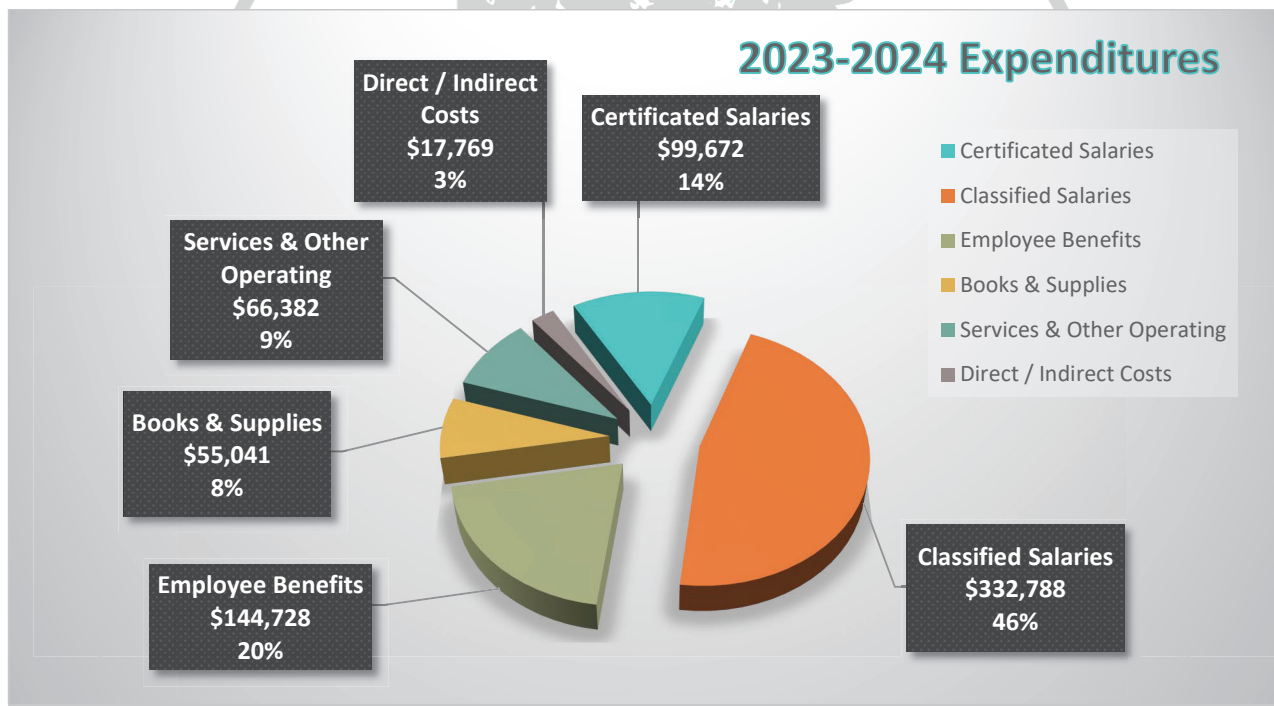
Adult Education Fund

2023-2024 Second Interim Assumptions

Expenditures-continued

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

2023-2024 Second 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 \$306,887 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 | 370,237.54 | 135,043.80 | 370,686.00 | 448.46 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 287,150.00 | 287,150.00 | 84,828.53 | 293,650.00 | 6,500.00 | 2.3% |
| 5) TOTAL, REVENUES | | | 643,918.00 | 657,387.54 | 219,872.33 | 664,336.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 99,672.00 | 99,672.00 | 49,153.23 | 99,672.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 274,117.00 | 332,788.00 | 188,262.98 | 332,788.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 138,261.00 | 144,946.00 | 63,870.86 | 144,728.00 | 218.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 95,676.00 | 6,823.00 | 43,455.09 | 55,041.30 | (48,218.30) | -706.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,080.00 | 66,382.00 | 47,799.69 | 66,382.00 | 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 | 17,112.00 | 17,769.00 | 648.08 | 17,768.70 | .30 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 664,918.00 | 668,380.00 | 393,189.93 | 716,380.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (21,000.00) | (10,992.46) | (173,317.60) | (52,044.00) | | |
| 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) | | | (21,000.00) | (10,992.46) | (173,317.60) | (52,044.00) | | |
| 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 | 347,938.49 | | 306,886.95 | | |
| 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 | 6,786.28 | | 7,234.74 | | |
| 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 | 341,152.21 | | 299,652.21 | | |
| 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 | 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 | 349,073.54 | 134,364.80 | 349,522.00 | 448.46 | 0.1% |
| All Other State Revenue | All Other | 8590 | 21,136.00 | 21,164.00 | 679.00 | 21,164.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 356,768.00 | 370,237.54 | 135,043.80 | 370,686.00 | 448.46 | 0.1% |
| 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 | 3,498.58 | 10,500.00 | 8,000.00 | 320.0% |
| 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 | 81,329.95 | 283,150.00 | (1,500.00) | -0.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 287,150.00 | 287,150.00 | 84,828.53 | 293,650.00 | 6,500.00 | 2.3% |
| TOTAL, REVENUES | | | 643,918.00 | 657,387.54 | 219,872.33 | 664,336.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 47,593.00 | 47,593.00 | 18,774.00 | 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 | 30,379.23 | 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 | 49,153.23 | 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 | 191,337.00 | 97,664.22 | 191,337.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 17,267.00 | 35,335.00 | 28,240.68 | 35,335.00 | 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 | 106,116.00 | 62,358.08 | 106,116.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 274,117.00 | 332,788.00 | 188,262.98 | 332,788.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 68,172.00 | 73,599.00 | 20,557.93 | 73,599.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 28,508.00 | 28,308.00 | 16,631.23 | 28,308.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,115.00 | 15,645.00 | 10,883.99 | 15,429.00 | 216.00 | 1.4% |
| Health and Welfare Benefits | | 3401-3402 | 22,568.00 | 21,200.00 | 12,365.99 | 21,200.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 187.00 | 222.00 | 113.95 | 220.00 | 2.00 | 0.9% |
| Workers' Compensation | | 3601-3602 | 5,607.00 | 5,868.00 | 3,213.87 | 5,868.00 | 0.00 | 0.0% |
| 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 | 144,946.00 | 63,870.86 | 144,728.00 | 218.00 | 0.2% |
| 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 | 84,676.00 | (6,979.00) | 41,953.43 | 42,239.30 | (49,218.30) | 705.2% |
| Noncapitalized Equipment | | 4400 | 11,000.00 | 13,802.00 | 1,501.66 | 12,802.00 | 1,000.00 | 7.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 95,676.00 | 6,823.00 | 43,455.09 | 55,041.30 | (48,218.30) | -706.7% |
| 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 | 55.50 | 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 | 36.34 | 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 | 72.16 | 250.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 39,130.00 | 64,932.00 | 47,528.27 | 64,932.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,080.00 | 66,382.00 | 47,799.69 | 66,382.00 | 0.00 | 0.0% |
| 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 | 17,769.00 | 648.08 | 17,768.70 | .30 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 17,112.00 | 17,769.00 | 648.08 | 17,768.70 | .30 | 0.0% |
| TOTAL, EXPENDITURES | | | 664,918.00 | 668,380.00 | 393,189.93 | 716,380.00 | | |
| 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 | 7,234.74 |
| Total, Restricted Balance | | 7,234.74 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CHILD DEVELOPMENT FUND

2023 - 2024
Second Interim

Child Development Fund 2023-2024 Second 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 were expanded to all eleven elementary sites in the district. The district added PM sessions to our already existing CSPP programs at Cole Canyon, E Hale Curran, and Monte Vista. This expansion provides consistency at all elementary sites and supports 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 Second 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 11 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 Second 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. In the fall and winter, ELOP extended day (class dismissal until 6:00) began at all four middle schools.

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 Second Interim federal revenues are projected at \$1,940,537.

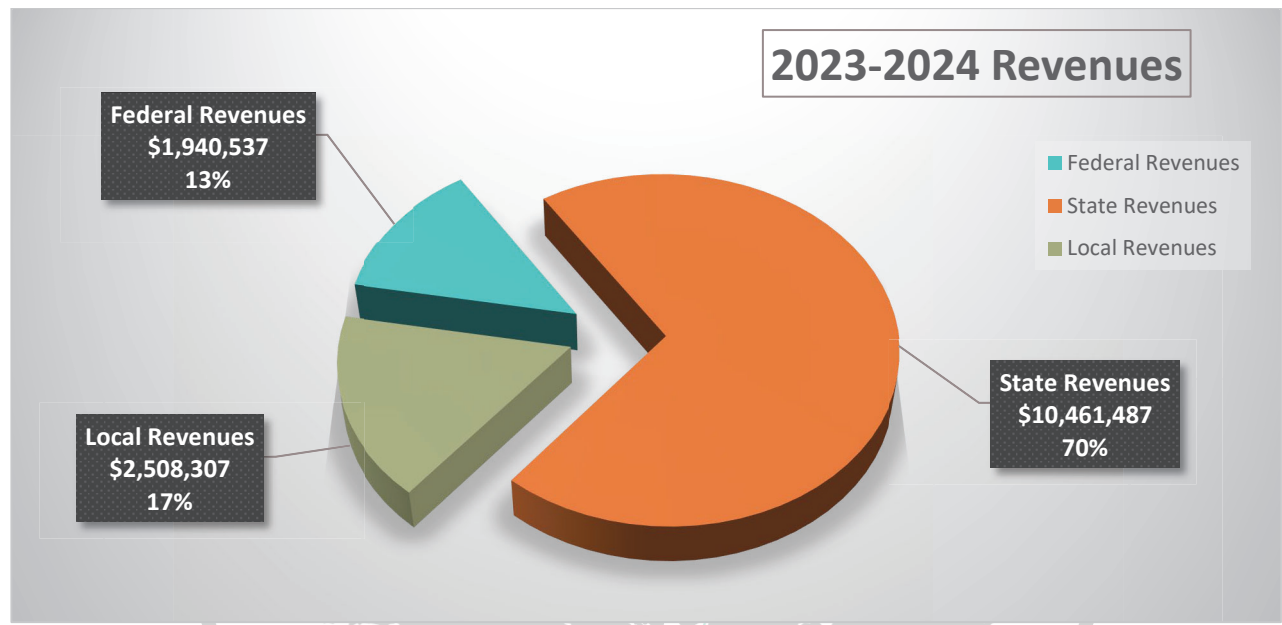
State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and the Expanded Learning Opportunities Program. State revenues are projected at \$10,004,478. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$79,977. Total 2023-2024 Second Interim state revenues are projected at \$10,461,487.

Other local revenues in the Child Development Fund include parent fees and interest earnings. 2023-2024 Second Interim local revenues are projected at \$2,508,307.

Child Development Fund 2023-2024 Second Interim Assumptions

Revenues – continued

Federal and state revenue funding is equal to 83% of total revenues. Local revenue funding is equal to 17% of total revenues. Total 2023-2024 Second Interim revenues are projected at \$14,910,331.



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 Second Interim Assumptions

Expenditures - continued

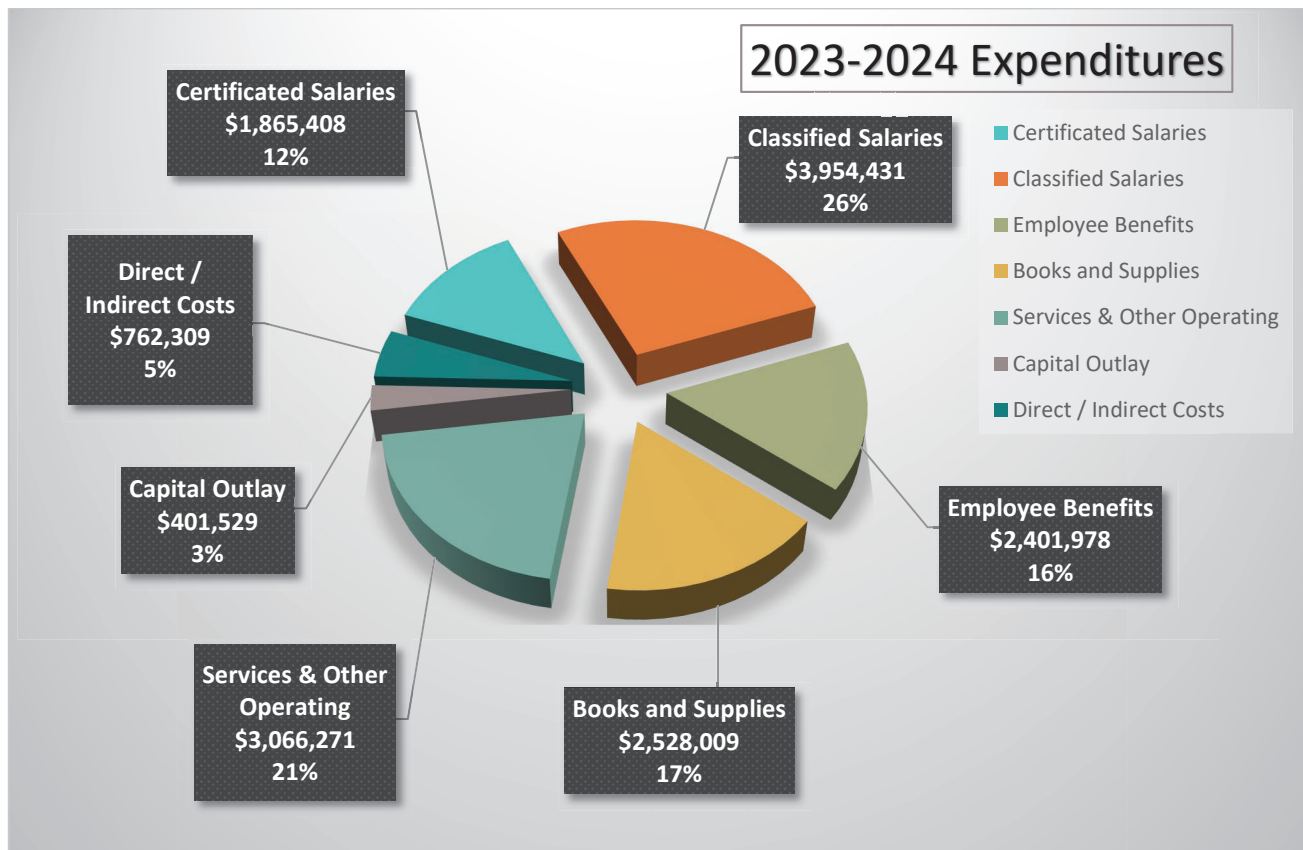
Salary and benefits are equal to 54% of total expenditures. Step and Column for all certificated employees is \$1,132 plus statutory benefits of \$321 for a total of \$1,453. Step and Column for all classified employees is \$49,771 plus statutory benefits of \$17,857 for a total of \$67,628. Other expenditures totaling 46% 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 Second Interim expenditures are projected at \$14,979,935.

| Description | 2023-2024 Second Interim FTEs |
|--|-------------------------------|
| Certificated Teachers / Certificated Support | 16.0 |
| Classified | 87.09 |
| Management / Support | 5.00 |
| Total FTE's (Full-time Equivalents) | 108.09 |

2023-2024 Second Interim includes 108.09 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 Second 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 \$7,914,479, 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 | 2,439,682.00 | 1,463,653.19 | 1,940,537.00 | (499,145.00) | -20.5% |
| 3) Other State Revenue | | 8300-8599 | 10,577,386.00 | 10,680,490.00 | 6,223,421.42 | 10,461,487.00 | (219,003.00) | -2.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,971,307.00 | 1,971,307.00 | 1,210,065.58 | 2,508,307.00 | 537,000.00 | 27.2% |
| 5) TOTAL, REVENUES | | | 14,717,693.00 | 15,091,479.00 | 8,897,140.19 | 14,910,331.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,740,310.00 | 1,869,835.00 | 1,079,322.80 | 1,865,408.00 | 4,427.00 | 0.2% |
| 2) Classified Salaries | | 2000-2999 | 3,843,656.00 | 3,862,232.00 | 2,184,924.41 | 3,954,431.00 | (92,199.00) | -2.4% |
| 3) Employee Benefits | | 3000-3999 | 2,583,366.00 | 2,362,755.00 | 1,249,640.72 | 2,401,978.00 | (39,223.00) | -1.7% |
| 4) Books and Supplies | | 4000-4999 | 3,368,199.00 | 3,373,335.65 | 301,765.80 | 2,528,008.65 | 845,327.00 | 25.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,458,355.00 | 2,696,621.00 | 956,245.43 | 3,066,271.00 | (369,650.00) | -13.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 62,829.00 | 14,792.47 | 401,529.00 | (338,700.00) | -539.1% |
| 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 | 772,176.00 | 781,659.32 | 0.00 | 762,309.32 | 19,350.00 | 2.5% |
| 9) TOTAL, EXPENDITURES | | | 14,766,062.00 | 15,009,266.97 | 5,786,691.63 | 14,979,934.97 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (48,369.00) | 82,212.03 | 3,110,448.56 | (69,603.97) | | |
| 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) | 82,212.03 | 3,110,448.56 | (69,603.97) | | |
| 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 | 8,066,294.60 | | 7,914,478.60 | | |
| 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 | 7,843,560.34 | | 7,454,744.34 | | |

| 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 | | 459,734.26 | | |
| 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 | 2,439,682.00 | 1,463,653.19 | 1,940,537.00 | (499,145.00) | -20.5% |
| TOTAL, FEDERAL REVENUE | | | 2,169,000.00 | 2,439,682.00 | 1,463,653.19 | 1,940,537.00 | (499,145.00) | -20.5% |
| 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 | 2,960,253.00 | 1,063,344.00 | 2,786,386.00 | (173,867.00) | -5.9% |
| All Other State Revenue | All Other | 8590 | 7,618,786.00 | 7,720,237.00 | 5,160,077.42 | 7,675,101.00 | (45,136.00) | -0.6% |
| TOTAL, OTHER STATE REVENUE | | | 10,577,386.00 | 10,680,490.00 | 6,223,421.42 | 10,461,487.00 | (219,003.00) | -2.1% |
| 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 | 90,660.48 | 317,000.00 | 237,000.00 | 296.3% |
| 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 | 1,119,405.10 | 2,191,307.00 | 300,000.00 | 15.9% |
| 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 | 1,210,065.58 | 2,508,307.00 | 537,000.00 | 27.2% |
| TOTAL, REVENUES | | | 14,717,693.00 | 15,091,479.00 | 8,897,140.19 | 14,910,331.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,091,077.00 | 1,224,964.00 | 703,148.54 | 1,220,537.00 | 4,427.00 | 0.4% |
| 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 | 644,871.00 | 376,174.26 | 644,871.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,740,310.00 | 1,869,835.00 | 1,079,322.80 | 1,865,408.00 | 4,427.00 | 0.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,388,346.00 | 1,306,913.00 | 739,615.54 | 1,362,191.00 | (55,278.00) | -4.2% |
| Classified Support Salaries | | 2200 | 1,994,447.00 | 2,081,200.00 | 1,164,962.42 | 2,118,166.00 | (36,966.00) | -1.8% |

| 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 | 474,119.00 | 280,346.45 | 474,074.00 | 45.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,843,656.00 | 3,862,232.00 | 2,184,924.41 | 3,954,431.00 | (92,199.00) | -2.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 267,307.00 | 320,921.00 | 139,078.79 | 323,775.00 | (2,854.00) | -0.9% |
| PERS | | 3201-3202 | 1,180,091.00 | 1,144,059.00 | 600,585.48 | 1,138,822.00 | 5,237.00 | 0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 365,682.00 | 358,446.00 | 194,594.13 | 357,702.00 | 744.00 | 0.2% |
| Health and Welfare Benefits | | 3401-3402 | 664,251.00 | 439,297.00 | 257,260.08 | 480,586.00 | (41,289.00) | -9.4% |
| Unemployment Insurance | | 3501-3502 | 2,791.00 | 2,858.00 | 1,555.22 | 2,867.00 | (9.00) | -0.3% |
| Workers' Compensation | | 3601-3602 | 83,759.00 | 77,689.00 | 44,097.30 | 78,741.00 | (1,052.00) | -1.4% |
| OPEB, Allocated | | 3701-3702 | 19,485.00 | 19,485.00 | 12,469.72 | 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 | 2,362,755.00 | 1,249,640.72 | 2,401,978.00 | (39,223.00) | -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 | 2,658,699.00 | 2,758,719.65 | 205,017.04 | 2,143,392.65 | 615,327.00 | 22.3% |
| Noncapitalized Equipment | | 4400 | 709,500.00 | 614,616.00 | 96,748.76 | 384,616.00 | 230,000.00 | 37.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,368,199.00 | 3,373,335.65 | 301,765.80 | 2,528,008.65 | 845,327.00 | 25.1% |
| 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 | 2,797.82 | 19,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 144.00 | 144.00 | 144.00 | 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 | 235,649.00 | 83,719.24 | 226,649.00 | 9,000.00 | 3.8% |
| 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 | 2,631.00 | 779.03 | 2,631.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 2,282,960.00 | 2,438,197.00 | 868,558.56 | 2,816,847.00 | (378,650.00) | -15.5% |
| Communications | | 5900 | 0.00 | 1,000.00 | 246.78 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,458,355.00 | 2,696,621.00 | 956,245.43 | 3,066,271.00 | (369,650.00) | -13.7% |
| 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 | 338,700.00 | (338,700.00) | New |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 62,829.00 | 14,792.47 | 62,829.00 | 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 | 62,829.00 | 14,792.47 | 401,529.00 | (338,700.00) | -539.1% |
| 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 | 781,659.32 | 0.00 | 762,309.32 | 19,350.00 | 2.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 772,176.00 | 781,659.32 | 0.00 | 762,309.32 | 19,350.00 | 2.5% |
| TOTAL, EXPENDITURES | | | 14,766,062.00 | 15,009,266.97 | 5,786,691.63 | 14,979,934.97 | | |
| 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 | 7,295,828.34 |
| 6130 | Child Development: Center-Based Reserve Account | 158,916.00 |
| Total, Restricted Balance | | 7,454,744.34 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAFETERIA SPECIAL REVENUE FUND

2023 - 2024
Second Interim

Cafeteria Special Revenue Fund 2023-2024 Second Interim Assumptions

Overview

The Cafeteria Special Revenue Fund is self-supported through a combination of federal, state, and local sales income. The Nutrition Services Program prepares and provides breakfasts, lunches, and a la carte meals (middle and high schools only) to the district's schools and programs. In addition, the Nutrition Services Program will support paid catering events within the district, intersession services, and provides after school snack for eligible afterschool programs.

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 is intended to ensure 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.

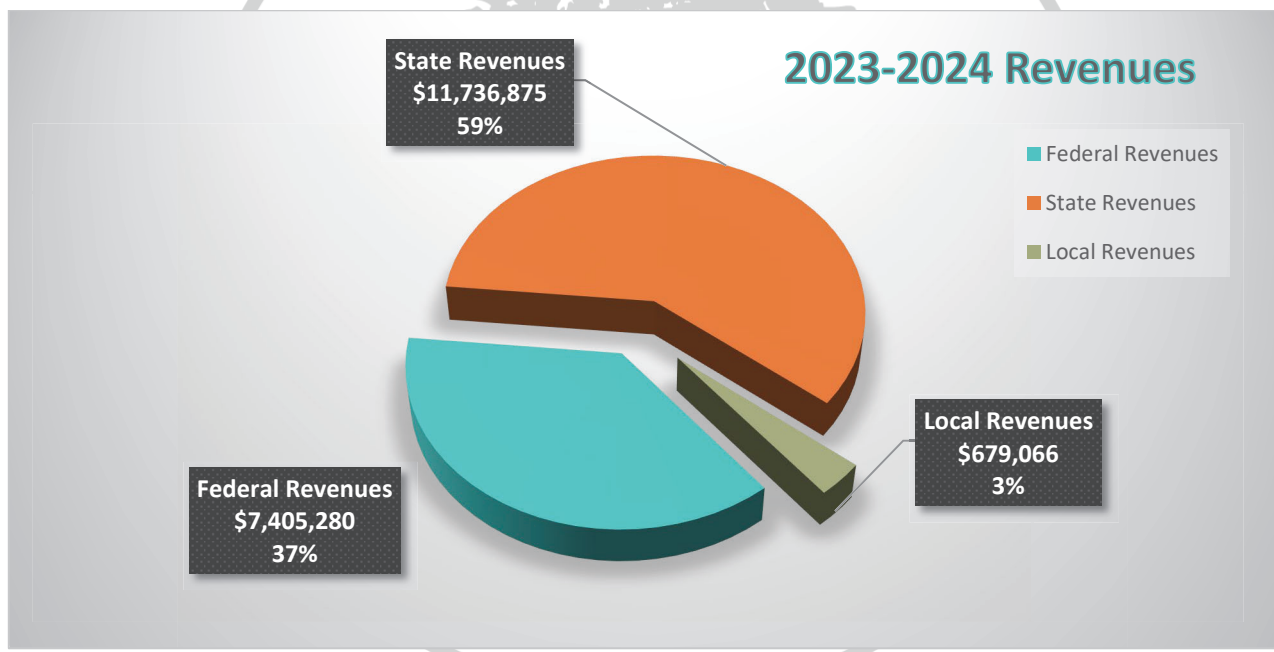
Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$18,229,776 and is based on 2023-2024 program participation levels through December 2023. Federal donated commodities entitlement is projected at \$826,000 and the NSLP Equipment Assistance Grant is projected at \$86,379.

Cafeteria Special Revenue Fund 2023-2024 Second Interim Assumptions

Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$679,066 and is based on a la carte food sales from the 2023-2024 participation levels through December 2023, current interest rates, cash-flow analysis, and historical data.

Based on federal meal applications, which is required for participation in the NSLP, approximately 34% 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 Second Interim revenues are projected at \$19,821,221.



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%.

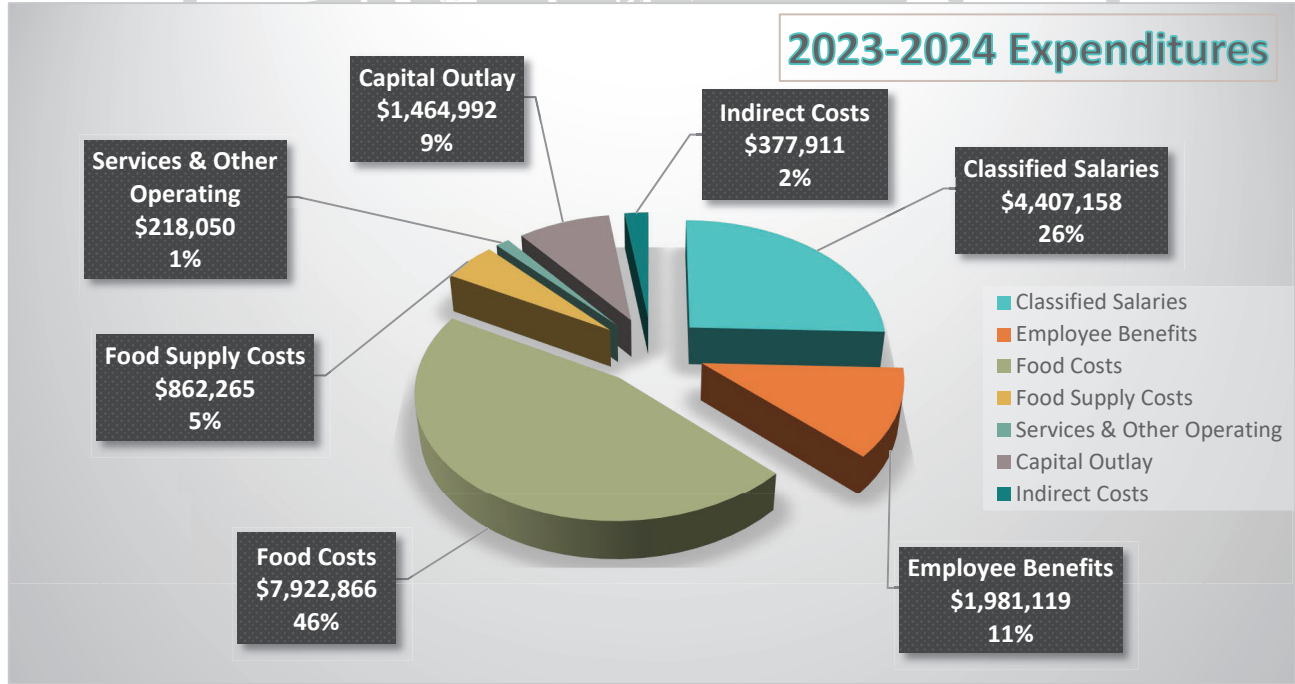
Cafeteria Special Revenue Fund 2023-2024 Second Interim Assumptions

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 Second Interim expenditures are projected at \$17,234,361.

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

The 2023-2024 Second 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 Second Interim Assumptions

Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$11,444,240 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 | 7,493,076.00 | 4,523,336.58 | 7,405,280.00 | (87,796.00) | -1.2% |
| 3) Other State Revenue | | 8300-8599 | 9,803,124.00 | 11,424,002.00 | 6,815,881.41 | 11,736,875.00 | 312,873.00 | 2.7% |
| 4) Other Local Revenue | | 8600-8799 | 604,062.00 | 682,615.00 | 376,548.96 | 679,066.00 | (3,549.00) | -0.5% |
| 5) TOTAL, REVENUES | | | 17,098,767.00 | 19,599,693.00 | 11,715,766.95 | 19,821,221.00 | | |
| 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 | 4,153,304.00 | 2,177,493.56 | 4,407,158.00 | (253,854.00) | -6.1% |
| 3) Employee Benefits | | 3000-3999 | 2,100,860.00 | 1,923,344.00 | 980,294.72 | 1,981,119.00 | (57,775.00) | -3.0% |
| 4) Books and Supplies | | 4000-4999 | 8,375,513.00 | 8,661,415.00 | 4,716,466.75 | 8,785,131.00 | (123,716.00) | -1.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 150,649.00 | 203,550.00 | 139,364.91 | 218,050.00 | (14,500.00) | -7.1% |
| 6) Capital Outlay | | 6000-6999 | 688,329.00 | 1,466,942.00 | 316,887.43 | 1,464,992.00 | 1,950.00 | 0.1% |
| 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 | 360,664.00 | 0.00 | 377,911.00 | (17,247.00) | -4.8% |
| 9) TOTAL, EXPENDITURES | | | 16,316,073.00 | 16,769,219.00 | 8,330,507.37 | 17,234,361.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 782,694.00 | 2,830,474.00 | 3,385,259.58 | 2,586,860.00 | | |
| 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 | 2,830,474.00 | 3,385,259.58 | 2,586,860.00 | | |
| 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 | 11,687,854.21 | | 11,444,240.21 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 15,006.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 249,858.79 | | |
| 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 | 11,687,854.21 | | 11,179,375.42 | | |

| 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 | 6,624,747.00 | 4,443,840.48 | 6,492,901.00 | (131,846.00) | -2.0% |
| Donated Food Commodities | | 8221 | 700,000.00 | 780,000.00 | 0.00 | 826,000.00 | 46,000.00 | 5.9% |
| All Other Federal Revenue | | 8290 | 88,329.00 | 88,329.00 | 79,496.10 | 86,379.00 | (1,950.00) | -2.2% |
| TOTAL, FEDERAL REVENUE | | | 6,691,581.00 | 7,493,076.00 | 4,523,336.58 | 7,405,280.00 | (87,796.00) | -1.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 9,803,124.00 | 11,424,002.00 | 6,815,881.41 | 11,736,875.00 | 312,873.00 | 2.7% |
| 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 | 11,424,002.00 | 6,815,881.41 | 11,736,875.00 | 312,873.00 | 2.7% |
| 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 | 670,115.00 | 347,558.79 | 666,566.00 | (3,549.00) | -0.5% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 12,500.00 | 12,500.00 | 28,990.17 | 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 | 682,615.00 | 376,548.96 | 679,066.00 | (3,549.00) | -0.5% |
| TOTAL, REVENUES | | | 17,098,767.00 | 19,599,693.00 | 11,715,766.95 | 19,821,221.00 | | |
| 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 | 3,428,302.00 | 1,814,177.97 | 3,682,156.00 | (253,854.00) | -7.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 429,855.00 | 430,194.00 | 215,266.92 | 430,194.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 293,020.00 | 294,808.00 | 148,048.67 | 294,808.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,606,914.00 | 4,153,304.00 | 2,177,493.56 | 4,407,158.00 | (253,854.00) | -6.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,207,381.00 | 1,086,109.00 | 544,151.26 | 1,143,953.00 | (57,844.00) | -5.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 351,122.00 | 313,414.00 | 157,628.16 | 328,591.00 | (15,177.00) | -4.8% |

| 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 | 448,376.00 | 237,307.17 | 428,532.00 | 19,844.00 | 4.4% |
| Unemployment Insurance | | 3501-3502 | 2,303.00 | 2,059.00 | 1,038.99 | 2,158.00 | (99.00) | -4.8% |
| Workers' Compensation | | 3601-3602 | 69,105.00 | 56,236.00 | 29,466.84 | 59,617.00 | (3,381.00) | -6.0% |
| OPEB, Allocated | | 3701-3702 | 17,150.00 | 17,150.00 | 10,702.30 | 18,268.00 | (1,118.00) | -6.5% |
| 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 | 1,923,344.00 | 980,294.72 | 1,981,119.00 | (57,775.00) | -3.0% |
| 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 | 524,338.00 | 547,540.00 | 284,637.76 | 562,265.00 | (14,725.00) | -2.7% |
| Noncapitalized Equipment | | 4400 | 400,000.00 | 300,000.00 | 59,291.80 | 300,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 7,451,175.00 | 7,813,875.00 | 4,372,537.19 | 7,922,866.00 | (108,991.00) | -1.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,375,513.00 | 8,661,415.00 | 4,716,466.75 | 8,785,131.00 | (123,716.00) | -1.4% |
| 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 | 4,500.00 | 4,872.95 | 5,500.00 | (1,000.00) | -22.2% |
| Dues and Memberships | | 5300 | 2,000.00 | 2,500.00 | 2,457.71 | 2,500.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 2,376.00 | 3,000.00 | 0.00 | 3,000.00 | 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 | 39,700.00 | 72,300.00 | 43,653.08 | 80,300.00 | (8,000.00) | -11.1% |
| 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 | 10,500.00 | 5,185.49 | 11,000.00 | (500.00) | -4.8% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 92,473.00 | 110,750.00 | 83,195.68 | 115,750.00 | (5,000.00) | -4.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 150,649.00 | 203,550.00 | 139,364.91 | 218,050.00 | (14,500.00) | -7.1% |
| 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 | 1,466,942.00 | 316,887.43 | 1,464,992.00 | 1,950.00 | 0.1% |
| 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 | 1,466,942.00 | 316,887.43 | 1,464,992.00 | 1,950.00 | 0.1% |
| 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 | 360,664.00 | 0.00 | 377,911.00 | (17,247.00) | -4.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 393,808.00 | 360,664.00 | 0.00 | 377,911.00 | (17,247.00) | -4.8% |
| TOTAL, EXPENDITURES | | | 16,316,073.00 | 16,769,219.00 | 8,330,507.37 | 17,234,361.00 | | |

| 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) | 11,179,375.42 |
| Total, Restricted Balance | | 11,179,375.42 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

DEFERRED MAINTENANCE FUND

2023 - 2024
Second Interim

Deferred Maintenance Fund

2023-2024 Second 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.

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 | 3,530,171.00 | 0.00 | 3,530,171.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 3,530,171.00 | 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 | 3,530,171.00 | 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 | 3,530,171.00 | 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 | 3,530,171.00 | | 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 | 3,530,171.00 | | 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 | 3,530,171.00 | 0.00 | 3,530,171.00 | 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 | 3,530,171.00 | 0.00 | 3,530,171.00 | 0.00 | 0.0% |
| 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 | 3,530,171.00 | 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
Second Interim

Building Fund

2023-2024 Second 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 \$600,000.

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 \$11,743,303 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 | 283,491.13 | 600,000.00 | 375,000.00 | 166.7% |
| 5) TOTAL, REVENUES | | | 225,000.00 | 225,000.00 | 283,491.13 | 600,000.00 | | |
| 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 | 0.00 | 1,000,000.00 | 100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,924,218.00 | 2,405,620.00 | 938,444.56 | 2,325,620.00 | 80,000.00 | 3.3% |
| 6) Capital Outlay | | 6000-6999 | 16,222,946.00 | 14,895,584.82 | 7,589,357.46 | 14,945,584.82 | (50,000.00) | -0.3% |
| 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 | 18,301,204.82 | 8,527,802.02 | 17,271,204.82 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (20,922,164.00) | (18,076,204.82) | (8,244,310.89) | (16,671,204.82) | | |
| 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) | (18,076,204.82) | (8,244,310.89) | (16,671,204.82) | | |
| 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 | 10,338,303.34 | | 11,743,303.34 | | |
| 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 | 10,338,303.34 | | 11,743,303.34 | | |
| 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 | 283,491.13 | 600,000.00 | 375,000.00 | 166.7% |
| 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 | 283,491.13 | 600,000.00 | 375,000.00 | 166.7% |
| TOTAL, REVENUES | | | 225,000.00 | 225,000.00 | 283,491.13 | 600,000.00 | | |

| 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 | 0.00 | 350,000.00 | 100.0% |
| Noncapitalized Equipment | | 4400 | 650,000.00 | 650,000.00 | 0.00 | 0.00 | 650,000.00 | 100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00 | 1,000,000.00 | 100.0% |
| 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 | 341,788.00 | 106,747.18 | 261,788.00 | 80,000.00 | 23.4% |
| 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 | 2,063,832.00 | 831,697.38 | 2,063,832.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,924,218.00 | 2,405,620.00 | 938,444.56 | 2,325,620.00 | 80,000.00 | 3.3% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 1,127,155.00 | 560,575.10 | 1,127,155.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 16,172,946.00 | 13,709,050.82 | 6,969,403.27 | 13,759,050.82 | (50,000.00) | -0.4% |
| 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 | 50,000.00 | 59,379.00 | 59,379.09 | 59,379.00 | 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 | | | 16,222,946.00 | 14,895,584.82 | 7,589,357.46 | 14,945,584.82 | (50,000.00) | -0.3% |
| 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 | 18,301,204.82 | 8,527,802.02 | 17,271,204.82 | | |
| 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 | 11,743,303.34 |
| Total, Restricted Balance | | 11,743,303.34 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAPITAL FACILITIES FUND

2023 - 2024
Second Interim

Capital Facilities Fund

2023-2024 Second 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 \$4,100,000.

Interest earnings are projected at \$350,000.

Community Facilities District (CFD) funds from the levy of special taxes are also budgeted in this account.

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
- Alta Murrieta Pod Conversion
- Lisa J. Mails Expansion Project
- Murrieta Elementary School New Classrooms
- Maintenance Annex Building
- DSC Lobby Renovation and Exterior Paint
- Murrieta Valley High School Pool Deck
- Murrieta Canyon Academy Art Room Renovation

Capital Facilities Fund 2023-2024 Second Interim Assumptions

Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$5,272,017 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 | 7,289,560.00 | 3,284,758.79 | 8,903,786.00 | 1,614,226.00 | 22.1% |
| 5) TOTAL, REVENUES | | | 4,473,110.00 | 7,289,560.00 | 3,284,758.79 | 8,903,786.00 | | |
| 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 | 123,505.20 | 141,231.00 | 70,492.00 | 33.3% |
| 3) Employee Benefits | | 3000-3999 | 90,287.00 | 81,608.00 | 47,468.59 | 55,815.00 | 25,793.00 | 31.6% |
| 4) Books and Supplies | | 4000-4999 | 93,375.00 | 96,751.00 | 40,619.06 | 96,751.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,103,543.00 | 1,581,193.00 | 387,975.47 | 1,552,543.00 | 28,650.00 | 1.8% |
| 6) Capital Outlay | | 6000-6999 | 5,852,599.00 | 11,214,932.00 | 1,506,162.62 | 12,063,929.00 | (848,997.00) | -7.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 256,518.00 | 256,518.00 | 244,900.00 | 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 | 13,442,725.00 | 2,350,630.94 | 14,166,787.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,134,935.00) | (6,153,165.00) | 934,127.85 | (5,263,001.00) | | |
| 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) | (6,153,165.00) | 934,127.85 | (5,263,001.00) | | |
| 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 | 4,381,853.46 | | 5,272,017.46 | | |
| 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 | | |
| b) Legally Restricted Balance | | 9740 | 6,435,302.00 | 4,381,853.46 | | 5,272,017.46 | | |

| 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 | | |
| 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 | 102,189.38 | 350,000.00 | 290,000.00 | 483.3% |
| 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 | 2,900,000.00 | 3,164,569.41 | 4,100,000.00 | 1,200,000.00 | 41.4% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 3,413,110.00 | 4,329,560.00 | 18,000.00 | 4,453,786.00 | 124,226.00 | 2.9% |
| 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 | 7,289,560.00 | 3,284,758.79 | 8,903,786.00 | 1,614,226.00 | 22.1% |
| TOTAL, REVENUES | | | 4,473,110.00 | 7,289,560.00 | 3,284,758.79 | 8,903,786.00 | | |
| 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 | 101,629.50 | 103,730.00 | 70,492.00 | 40.5% |
| Clerical, Technical and Office Salaries | | 2400 | 37,501.00 | 37,501.00 | 21,875.70 | 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 | 123,505.20 | 141,231.00 | 70,492.00 | 33.3% |
| 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 | 32,951.24 | 37,681.00 | 18,807.00 | 33.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 15,327.00 | 16,121.00 | 9,269.46 | 10,661.00 | 5,460.00 | 33.9% |
| Health and Welfare Benefits | | 3401-3402 | 15,190.00 | 6,026.00 | 3,515.05 | 5,492.00 | 534.00 | 8.9% |
| Unemployment Insurance | | 3501-3502 | 106.00 | 106.00 | 60.61 | 69.00 | 37.00 | 34.9% |
| Workers' Compensation | | 3601-3602 | 3,176.00 | 2,867.00 | 1,672.23 | 1,912.00 | 955.00 | 33.3% |
| 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 | 81,608.00 | 47,468.59 | 55,815.00 | 25,793.00 | 31.6% |
| 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 | 325.00 | 9,047.43 | 325.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 93,375.00 | 96,426.00 | 31,571.63 | 96,426.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 93,375.00 | 96,751.00 | 40,619.06 | 96,751.00 | 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 | 194,300.00 | 102,457.67 | 173,950.00 | 20,350.00 | 10.5% |
| 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 | 1,386,693.00 | 285,517.80 | 1,378,593.00 | 8,100.00 | 0.6% |
| Communications | | 5900 | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 | 100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,103,543.00 | 1,581,193.00 | 387,975.47 | 1,552,543.00 | 28,650.00 | 1.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 1,117,857.00 | 77,730.00 | 1,213,586.00 | (95,729.00) | -8.6% |
| Buildings and Improvements of Buildings | | 6200 | 5,552,599.00 | 9,239,375.00 | 1,428,432.62 | 9,992,643.00 | (753,268.00) | -8.2% |
| 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 | 300,000.00 | 857,700.00 | 0.00 | 857,700.00 | 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 | | | 5,852,599.00 | 11,214,932.00 | 1,506,162.62 | 12,063,929.00 | (848,997.00) | -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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 44,900.00 | 56,518.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 200,000.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 256,518.00 | 256,518.00 | 244,900.00 | 256,518.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 7,608,045.00 | 13,442,725.00 | 2,350,630.94 | 14,166,787.00 | | |
| 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 | 5,272,017.46 |
| Total, Restricted Balance | | 5,272,017.46 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

COUNTY SCHOOL FACILITIES FUND

2023 - 2024
Second Interim

County School Facilities Fund

2023-2024 Second Interim Assumptions

Overview

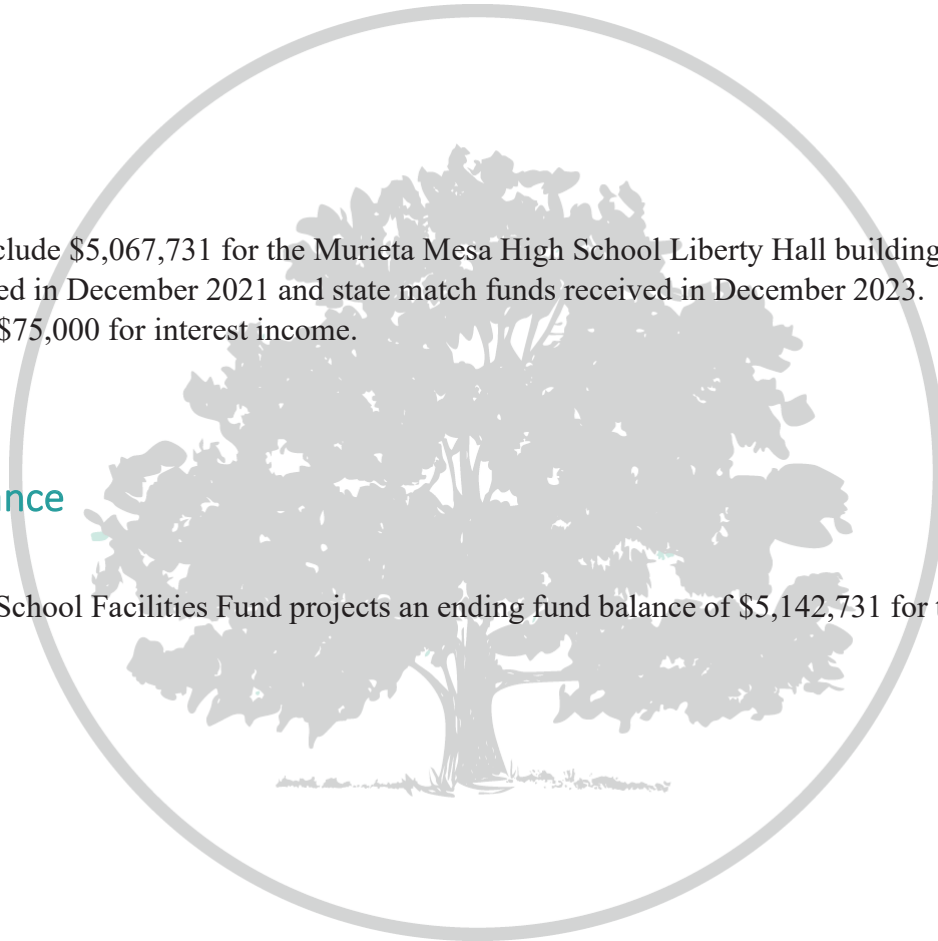
The County School Facilities Fund is established pursuant to Education Code Section 1707.43 to receive apportionments from the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants. Receipt of these funds is typically contingent on a match of funds from District sources.

Revenues

Revenues include \$5,067,731 for the Murieta Mesa High School Liberty Hall building. This project was completed in December 2021 and state match funds received in December 2023. Revenues also include \$75,000 for interest income.

Fund Balance

The County School Facilities Fund projects an ending fund balance of \$5,142,731 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 | 5,067,731.00 | 5,067,731.00 | 5,067,731.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 5,067,731.00 | 5,142,731.00 | | |
| 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 | 5,067,731.00 | 5,142,731.00 | | |
| 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 | 5,067,731.00 | 5,142,731.00 | | |
| 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 | | 5,142,731.00 | | |
| 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) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 5,067,731.00 | | |
| 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 | | 75,000.00 | | |
| 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 | | | | | | | | |
| 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 | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 5,067,731.00 | 5,067,731.00 | 5,067,731.00 | New |
| Pass-Through Revenues from State Sources | | 8587 | 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 | 5,067,731.00 | 5,067,731.00 | 5,067,731.00 | New |
| 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 | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | New |
| 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 | 75,000.00 | 75,000.00 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 5,067,731.00 | 5,142,731.00 | | |
| 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% |
| 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% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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% |
| 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% |
| 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 | 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% |
| Communications | | 5900 | 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 | | 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% |
| 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 | 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) | | | | | | | | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 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 | | | | | | | | |

| 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: 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% |
| (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 |
|---------------------------|--|--------------------------------|
| 7710 | State School Facilities Projects | 5,067,731.00 |
| Total, Restricted Balance | | 5,067,731.00 |



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY
PROJECTS

2023 - 2024
Second Interim

Special Reserve Fund for Capital Outlay Projects 2023-2024 Second Interim Assumptions

Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures associated with furniture, vehicles, 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, RCOE reimbursement for Galaxy Electronic Time & Attendance (GETA) of \$608,453, interest earnings of \$20,805, 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 \$1,165,653 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 | 21,900.00 | 620,341.54 | 629,258.00 | 607,358.00 | 2,773.3% |
| 5) TOTAL, REVENUES | | | 2,590,200.00 | 2,611,900.00 | 620,341.54 | 3,219,258.00 | | |
| 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 | 3,247,560.00 | 1,657,880.85 | 3,247,560.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,685.00 | 156,398.00 | 149,334.27 | 156,398.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 2,590,000.00 | 4,361,700.00 | 1,043,260.72 | 4,340,000.00 | 21,700.00 | 0.5% |
| 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 | 7,765,658.00 | 2,850,475.84 | 7,743,958.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,198,879.00) | (5,153,758.00) | (2,230,134.30) | (4,524,700.00) | | |
| 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 | (2,753,758.00) | 169,865.70 | (2,124,700.00) | | |
| 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 | 536,595.75 | | 1,165,653.75 | | |
| 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 | | |
| b) Legally Restricted Balance | | 9740 | 2,825,415.00 | 534,810.59 | | 534,810.59 | | |

| 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 | 1,785.16 | | 630,843.16 | | |
| 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 | 11,888.54 | 20,805.00 | 20,605.00 | 10,302.5% |
| 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 | 21,700.00 | 0.00 | 0.00 | (21,700.00) | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 608,453.00 | 608,453.00 | 608,453.00 | New |
| TOTAL, OTHER LOCAL REVENUE | | | 200.00 | 21,900.00 | 620,341.54 | 629,258.00 | 607,358.00 | 2,773.3% |
| TOTAL, REVENUES | | | 2,590,200.00 | 2,611,900.00 | 620,341.54 | 3,219,258.00 | | |
| 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% |
| OPEB, Allocated | | 3701-3702 | 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, 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 | 844,496.00 | 471,795.05 | 844,496.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 2,100,544.00 | 2,403,064.00 | 1,186,085.80 | 2,403,064.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,178,394.00 | 3,247,560.00 | 1,657,880.85 | 3,247,560.00 | 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 | 325.00 | 14,189.00 | 7,088.48 | 14,189.00 | 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 | 20,360.00 | 142,209.00 | 142,245.79 | 142,209.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,685.00 | 156,398.00 | 149,334.27 | 156,398.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 21,700.00 | 0.00 | 0.00 | 21,700.00 | 100.0% |
| 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 | 4,340,000.00 | 1,043,260.72 | 4,340,000.00 | 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 | | | 2,590,000.00 | 4,361,700.00 | 1,043,260.72 | 4,340,000.00 | 21,700.00 | 0.5% |
| 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 | 7,765,658.00 | 2,850,475.84 | 7,743,958.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |

| 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 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 |