



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

2024-2025  
ADOPTED BUDGET  
JUNE 13, 2024

[illegible]



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SCHOOL DISTRICT CERTIFICATION

2024 - 2025  
Adopted Budget

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 41870 McAlby Court, Murrieta, CA 92562

Date: June 3, 2024

Adoption Date: June 13, 2024

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 41870 McAlby Court,  
Murrieta, CA 92562

Date: June 6, 2024

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: James L. Whittington

Title: Chief Financial Officer

Telephone: (951) 696-1600

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

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS |  |  | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1                      | Average Daily Attendance                     | Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.  | X   |         |
| 2                      | Enrollment                                   | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.  |     | X       |
| 3                      | ADA to Enrollment                            | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.   |     | X       |
| 4                      | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.  |     | X       |
| 5                      | Salaries and Benefits                        | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X   |         |
| 6a                     | Other Revenues                               | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.   |     | X       |
| 6b                     | Other Expenditures                           | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                              |     | X       |
| 7                      | Ongoing and Major Maintenance Account        | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.  | X   |         |
| 8                      | Deficit Spending                             | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.   | X   |         |
| 9a                     | Fund Balance                                 | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.   | X   |         |
| 9b                     | Cash Balance                                 | Projected general fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 10                     | Reserves                                     | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.               | X   |         |

**Budget, July 1**  
**FINANCIAL REPORTS**  
**2024-25 Budget**  
**School District Certification**

| SUPPLEMENTAL INFORMATION                 |  |   | No            | Yes |
|--|--|---|---------------|-----|
| S1                                       | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?   | X             |     |
| S2                                       | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?  | X             |     |
| S3                                       | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?   |               | X   |
| S4                                       | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                         | X             |     |
| S5                                       | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?                        |               | X   |
| SUPPLEMENTAL INFORMATION (continued)     |  |   | No            | Yes |
| S6                                       | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?<br>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?                          | X             | X   |
| S7a                                      | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?<br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go?                  | X             | X   |
| S7b                                      | Other Self-insurance Benefits                        | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?  | X             |     |
| S8                                       | Status of Labor Agreements                           | Are salary and benefit negotiations still open for:<br>• Certificated? (Section S8A, Line 1)<br>• Classified? (Section S8B, Line 1)<br>• Management/supervisor/confidential? (Section S8C, Line 1)  | X<br>X<br>n/a |     |
| S9                                       | Local Control and Accountability Plan (LCAP)         | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?<br>• Adoption date of the LCAP or an update to the LCAP:  |               | X   |
| S10                                      | LCAP Expenditures                                    | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                               |               | X   |
| ADDITIONAL FISCAL INDICATORS             |  |   | No            | Yes |
| A1                                       | Negative Cash Flow                                   | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?  | X             |     |
| A2                                       | Independent Position Control                         | Is personnel position control independent from the payroll system?  | X             |     |
| A3                                       | Declining Enrollment                                 | Is enrollment decreasing in both the prior fiscal year and budget year?   |               | X   |
| A4                                       | New Charter Schools Impacting District Enrollment    | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?  | X             |     |
| A5                                       | Salary Increases Exceed COLA                         | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? |               | X   |
| ADDITIONAL FISCAL INDICATORS (continued) |  |   | No            | Yes |
| A6                                       | Uncapped Health Benefits                             | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?   | X             |     |
| A7                                       | Independent Financial System                         | Is the district's financial system independent from the county office system?   | X             |     |
| A8                                       | Fiscal Distress Reports                              | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).   | X             |     |
| A9                                       | Change of CBO or Superintendent                      | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?   | X             |     |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

|   |    |      |
|---|----|------|
| Total liabilities actuarially determined:             | \$ |      |
| Less: Amount of total liabilities reserved in budget: | \$ |      |
| Estimated accrued but unfunded liabilities:           | \$ | 0.00 |

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

Protected Insurance Program for Schools and Community Colleges Authority

Riverside Schools' Risk Management Authority

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2024

For additional information on this certification, please contact:

Name: Roy Monge  
Title: Director, Risk Management  
Telephone: (951) 696-1600  
E-mail: RMonge@murrieta.k12.ca.us



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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GENERAL  
FUND

2024 - 2025  
Adopted Budget



# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Overview

The 2024-2025 Adopted Budget was prepared utilizing the following sources:

- ✚ Governor's 2024-2025 May Revision
- ✚ School Services of California Governor's May 2024 Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator
- ✚ Riverside County Office of Education Budget Guidance Letter
- ✚ Negotiated agreements with labor partners

Throughout the 2024-2025 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including, but not limited to:

- ✚ Final State Enacted Budget
  - June 2024
  - At print time of this document, the State budget was not yet signed by the Governor.
- ✚ Student Enrollment
  - August 2024 – First Day of School
  - October 2024 – CBEDS
  - December 2024 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
  - P1 December 2024
  - P2 April 2025
  - Annual June 2025
- ✚ 2024-2025 Beginning Fund Balance
  - The 2024-2025 projected beginning fund balance is based on estimated actuals for the 2023-2024 fiscal year. The final beginning fund balance will be known as the 2023-2024 fiscal year books are closed and presented in the September 2024 Unaudited Actuals Report

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligations, for the budget year, 2025-2026 fiscal year, and 2026-2027 fiscal year.



# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

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

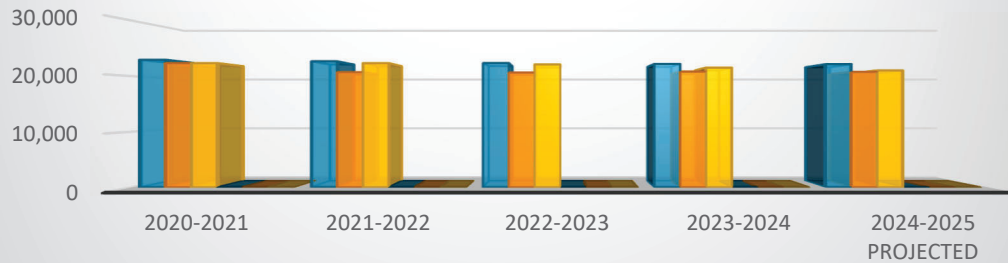
Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Budget Guidance Letter and School Services of California's May 2024 Financial Dartboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants per ADA – TK/K-3, 4-6, 7-8, 9-12
- ✚ TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ TK Ratio Add-On
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
  - District Unduplicated Pupil Count three year rolling average 52.59%
- ✚ Cost of Living Adjustment (COLA)
  - 1.07% Cost of Living Adjustment
- ✚ Projected CBEDS Enrollment 22,148
- ✚ Projected P2 ADA 20,778
- ✚ LCFF Funded ADA 21,020 based on prior 3-year average ADA
  - Includes 4 ADA from County Programs

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

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

**Historical Enrollment and P2 Average Daily Attendance**



|                                | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025<br>Projected |
|--------------------------------|-----------|-----------|-----------|-----------|------------------------|
| CBEDS Enrollment-District Only | 22,950    | 22,669    | 22,355    | 22,197    | 22,148                 |
| P2 ADA-District Only           | 22,340    | 20,723    | 20,642    | 20,824    | 20,778                 |
| LCFF Funded ADA                | 22,348    | 22,339    | 22,088    | 21,524    | 21,020                 |
| ADA/Enrollment %               | 97.34%    | 91.42%    | 92.34%    | 93.81%    | 93.81%                 |
| Enrollment Change %            | -2.22%    | -1.22%    | -1.39%    | -0.71%    | -0.22%                 |
| ADA Change %                   | 0.00%     | -7.24%    | -0.39%    | 0.88%     | -0.22%                 |

### LCFF (Local Control Funding Formula)

| LCFF FACTORS                            | TK-3         | 4-6          | 7-8          | 9-12          | TOTAL                |
|---|--------------|--------------|--------------|---------------|----------------------|
| Base Grant                              | \$10,025     | \$10,177     | \$10,478     | \$12,144      |                      |
| Grade Span Adjustment                   | \$1,043      |              |              | \$316         |                      |
| Supplemental Funding                    | \$1,164      | \$1,070      | \$1,102      | \$1,311       |                      |
| Funded ADA                              | 5,529        | 4,572        | 3,249        | 7,670         | 21,020               |
| LCFF Grade Level Funding                | \$67,626,321 | \$51,429,825 | \$37,625,288 | \$105,617,034 | \$262,298,468        |
| Transportation Funding                  |              |              |              |               | \$96,974             |
| TK Ratio Add-On                         |              |              |              |               | \$2,295,688          |
| <b>2024-2025 PROJECTED LCFF FUNDING</b> |              |              |              |               | <b>\$264,691,130</b> |

LCFF funding totaling \$264,691,130 is comprised of the following sources:

- ✚ State Aid \$125,479,819 = 47%
- ✚ Property Taxes \$70,790,575 = 27%
- ✚ Education Protection Account \$68,420,736 = 26%

LCFF funding includes a transfer of <\$3,674,000> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Revenues

2024-2025 Adopted Budget federal revenues include projected awards and one-time carryover funds:

| Re-source                     | Description   | Allocation          |
|-------------------------------|---|---------------------|
| 0000                          | Other Federal   | \$ 17,586           |
| 3010                          | ESEA: Title I   | \$ 2,874,661        |
| 3213                          | Elementary & Secondary School Emergency Relief III Fund             | \$ 706,563          |
| 3310                          | Special Ed: IDEA Basic Local Assistance Entitlement                 | \$ 6,098,920        |
| 3311                          | Special Ed: IDEA Basic Local Assistance Entitlement Private Schools | \$ 11,658           |
| 3315                          | Special Ed: IDEA Preschool Grants                                   | \$ 109,096          |
| 3327                          | Special Ed: IDEA Mental Health Reimbursement                        | \$ 150,000          |
| 3345                          | Special Ed: IDEA Preschool Staff Development                        | \$ 1,121            |
| 3410                          | Department of Rehab Workability                                     | \$ 40,000           |
| 3550                          | Carl D. Perkins Career and Technical Education                      | \$ 132,373          |
| 4035                          | ESEA: Title II Improving Teacher Quality                            | \$ 470,518          |
| 4127                          | ESEA: Title IV Student Support and Academic Enrichment              | \$ 308,519          |
| 4201                          | ESEA: Title III Immigrant Student Program                           | \$ 25,871           |
| 4203                          | ESEA: Title III Limited English Proficient                          | \$ 181,176          |
| <b>TOTAL FEDERAL REVENUES</b> |   | <b>\$11,128,062</b> |

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Revenues – continued

2024-2025 Adopted Budget state revenues include the following programs:

- ✚ Mandate Block Grant funds are based on 2023-2024 ADA and a 1.07% COLA: K-8 ADA \$38.21, 9-12 ADA \$73.62.
- ✚ Lottery funds are based on projected 2024-2025 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 2024-25 actuals STRS On Behalf Pension Contribution at Unaudited Actuals.

| Resource                    | Description  | Allocation          |
|-----------------------------|--|---------------------|
| 0000                        | Mandated Block Grant                                 | \$ 1,060,230        |
| 0000                        | State Testing Revenues                               | \$ 50,000           |
| 0704                        | Home-to-School Transportation                        | \$ 1,997,719        |
| 0705                        | Special Education Transportation                     | \$ 2,425,561        |
| 1100                        | Lottery  | \$ 3,837,357        |
| 6053                        | Universal PreK Planning                              | \$ 564,166          |
| 6300                        | Lottery Prop 20                                      | \$ 1,560,959        |
| 6387                        | Career Technical Education Incentive Grant           | \$ 1,378,964        |
| 6520                        | Special Education Workability                        | \$ 58,145           |
| 6546                        | Special Education Mental Health                      | \$ 1,671,032        |
| 6547                        | Special Education Early Intervention Preschool Grant | \$ 1,561,374        |
| 6770                        | Arts & Music in Schools-Prop 28                      | \$ 3,107,555        |
| 7415                        | Classified School Employee Summer Assistance Program | \$ 378,411          |
| 7690                        | STRS on Behalf Pension Contribution                  | \$12,793,159        |
| <b>TOTAL STATE REVENUES</b> |  | <b>\$32,444,632</b> |

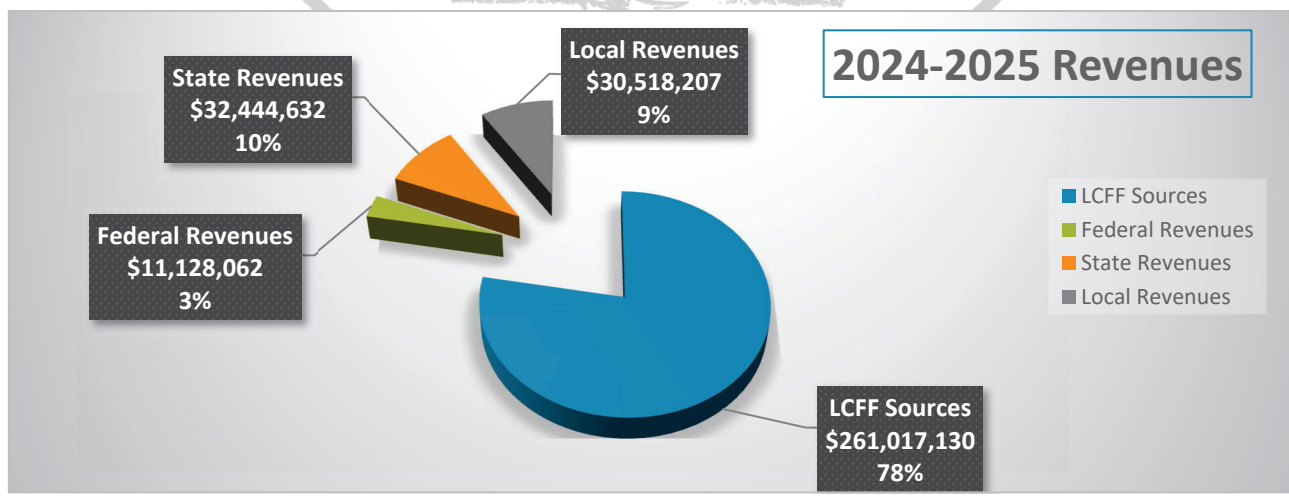
2024-2025 Adopted Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district wide projected P2 ADA and are based on 2024-2025 projected revenue information from SELPA.

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Revenues – continued

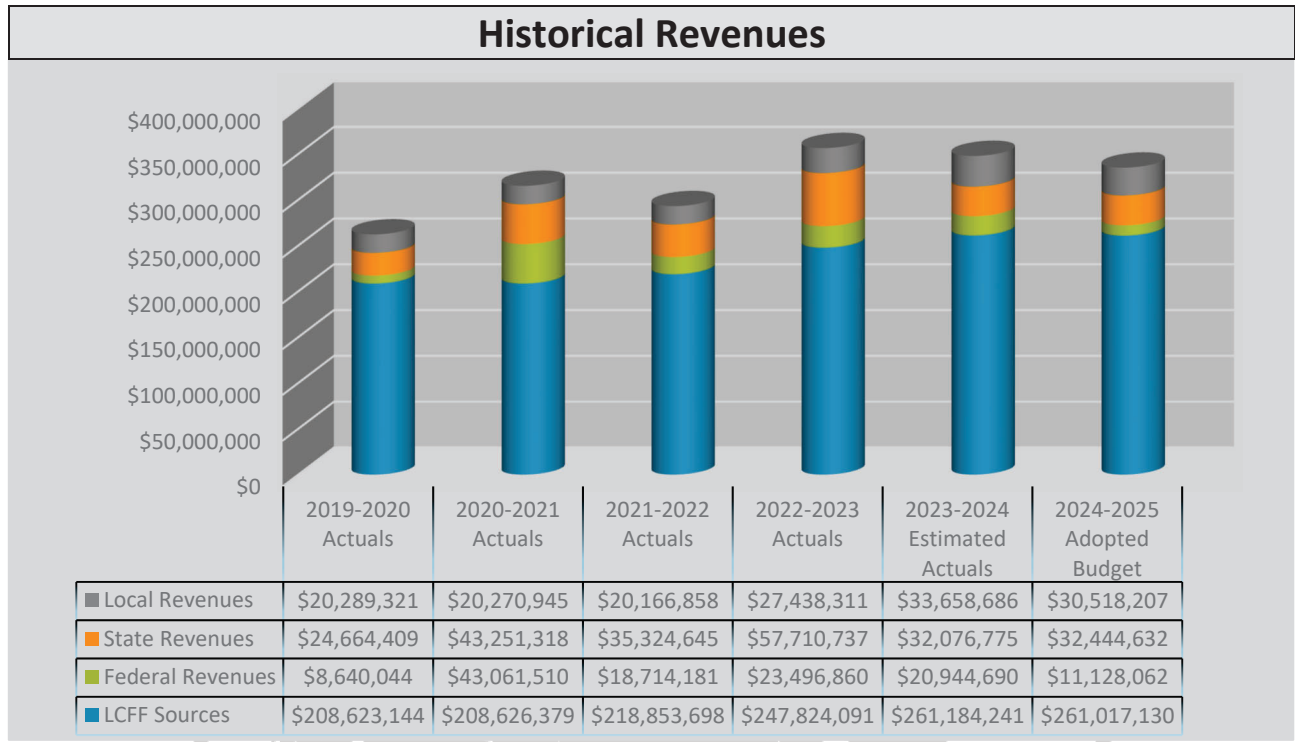
| Resource                    | Description                               | Allocation          |
|-----------------------------|---|---------------------|
| 0000                        | Leases & Rentals                          | \$ 625,000          |
| 0000                        | Interest                                  | \$ 2,800,000        |
| 0000                        | Other Income                              | \$ 845,000          |
| 0200/0201                   | Safety Credits Reimbursements             | \$ 1,595,655        |
| 0301                        | Medi-Cal Administrative Activities        | \$ 375,000          |
| 0600                        | Donation Revenue                          | \$ 930,000          |
| 0601                        | Discretionary Program Awards              | \$ 19,000           |
| 0615                        | Unified Sports / Special Olympics         | \$ 10,000           |
| 0620                        | Non-Resident Student Fees                 | \$ 150,000          |
| 0704                        | Transportation Services                   | \$ 150,000          |
| 0991                        | Bill to Outside Agencies                  | \$ 985,145          |
| 6500                        | Special Education SELPA Transfer from COE | \$18,562,913        |
| 6500                        | SELPA OCI-OOHC                            | \$ 521,812          |
| 6531                        | Low Incidence Special Education           | \$ 378,182          |
| 9010                        | Medi-Cal LEA Billing Option Program       | \$ 1,200,000        |
| 9986                        | Redevelopment Revenues                    | \$ 1,370,500        |
| <b>TOTAL LOCAL REVENUES</b> |   | <b>\$30,518,207</b> |

2024-2025 Adopted Budget revenues are projected at \$335,108,031.



# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Revenues - continued



## Expenditures

### Salaries and Benefits

- ✚ 2024-2025 Adopted Budget includes the following FTEs:
  - Certificated Bargaining Unit 1,130.79
  - Classified Bargaining Unit 916.66
  - Management/Support 193.30
- ✚ Certificated staffing ratios to develop initial 2024-2025 general education staffing requirements by grade level:
  - TK – 24:1
  - K – 30:1
  - 1-3 – 26:1
  - 4-5 – 32:1
  - 6-8 – 31:1
  - 9-12 – 31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Expenditures – continued

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

|              | Elementary Schools               | Middle Schools                      | High Schools                       |
|--------------|----------------------------------|-------------------------------------|------------------------------------|
| Base Hours   | 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 |

- ✚ Statutory Benefits and Health and Welfare
  - STRS (State Teachers' Retirement System)
    - Adopted Budget includes STRS rate equal to 19.10%.
  - PERS (Public Employees' Retirement System)
    - Adopted Budget includes a PERS rate increase of 0.37% from 26.68% to 27.05% equal to approximately \$0.09M.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 36.25%
  - 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. 2024-2025 Adopted Budget includes revenues and expenditures in the restricted General Fund of \$12,793,159.
- ✚ Step and Column
  - All certificated employees \$2,850,091 plus statutory benefits of \$629,870 for a total of \$3,479,961.
  - All classified employees \$450,559 plus statutory benefits of \$163,328 for a total of \$613,887.
- ✚ Retiree Benefits are projected at \$1,116,393.
- ✚ The budget also includes approximately \$10.5M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation and AB1522 paid sick leave for substitutes.
- ✚ Salary and benefit projections of \$315,822,844 are equal to 85.96% of total expenditures.



# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Expenditures – continued

### Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2024 CALPADS student enrollment numbers.

| Description           | Greater of       |                        | Add-on Funding                            |
|-----------------------|------------------|------------------------|---|
|                       | Baseline Funding | Per Student Allocation |   |
| Elementary            | \$65,000         | \$90                   | 80% of 2022-23<br>Site LCAP<br>Allocation |
| Middle Schools        | \$85,500         | \$90                   |   |
| High Schools          | \$225,000        | \$90                   |   |
| Alternative Education | \$35,000         | n/a                    |   |
| Learn @ Home          | \$20,000         | n/a                    |   |

| 2024-2025 Site Allocations |                      |                         |                      |
|----------------------------|----------------------|-------------------------|----------------------|
| <u>Site</u>                | <u>Discretionary</u> | <u>Site</u>             | <u>Discretionary</u> |
| Alta Murrieta Elementary   | \$147,125            | Tovashal Elementary     | \$116,021            |
| Antelope Hills Elementary  | \$116,536            | Shivela Middle          | \$151,252            |
| Avaxat Elementary          | \$129,958            | Thompson Middle         | \$179,908            |
| Buchanan Elementary        | \$148,532            | Warm Springs Middle     | \$112,217            |
| Cole Canyon Elementary     | \$147,935            | McElhinney Middle       | \$160,398            |
| E. Hale Curran Elementary  | \$126,214            | Murrieta Valley High    | \$260,218            |
| Lisa J. Mails Elementary   | \$128,671            | Murrieta Mesa High      | \$270,319            |
| Monte Vista Elementary     | \$132,307            | Vista Murrieta High     | \$366,370            |
| Murrieta Elementary        | \$154,037            | Murrieta Canyon Academy | \$ 40,299            |
| Rail Ranch Elementary      | \$123,594            | Learn @ Home            | \$ 46,197            |
|                            |                      | <b>Total</b>            | <b>\$3,058,108</b>   |

| 2024-2025 Department Allocations |                      |                      |                      |
|----------------------------------|----------------------|----------------------|----------------------|
| <u>Department</u>                | <u>Discretionary</u> | <u>Department</u>    | <u>Discretionary</u> |
| Board & Superintendent           | \$ 60,000            | Infrastructure       | \$ 25,000            |
| Communications                   | \$ 30,000            | Maintenance          | \$ 49,500            |
| Educational Services             | \$ 96,012            | Operations & Grounds | \$ 62,000            |
| Facilities/Planning/Const/SIS    | \$ 19,000            | Special Education    | \$ 95,250            |
| Fiscal Services                  | \$ 39,000            | Student Support      | \$ 34,675            |
| Human Resources/Risk Mgmt        | \$ 41,000            | Technology           | \$ 40,000            |
|                                  |                      | <b>Total</b>         | <b>\$ 591,437</b>    |

# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Expenditures – continued

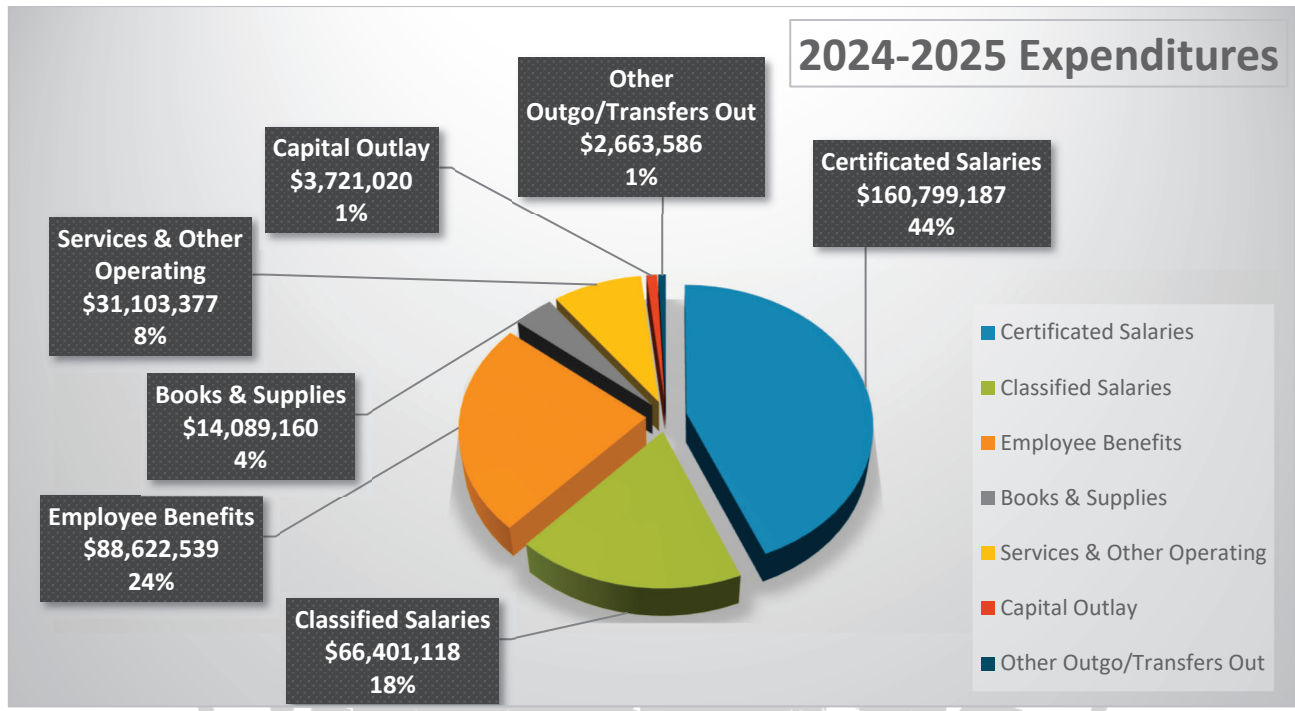
### Other Expenditures

- ✚ Lottery expenditures totaling \$5,398,316 include the following:
  - Certificated Teacher Salaries and Benefits \$3,837,357.
  - Textbooks, Library Support and Software Programs \$1,560,959.
- ✚ Site Programs: Athletics, Band, Choir and Drama \$532,137.
- ✚ ESSER III one-time funds totaling \$706,563 for shade structure capital outlay projects and student devices.
- ✚ Arts, Music and Instructional Materials Block Grant expenditures budgeted at \$5.0M.
- ✚ Arts and Music In Schools-Prop 28 budgeted expenditures totaling \$5,592,970.
- ✚ Learning Recovery Emergency Block Grant budgeted expenditures totaling \$3,415,496.
- ✚ Medi-Cal LEA Billing Option Program budgeted expenditures totaling \$995,970. Budget plan aligned in consultation with collaborative.
- ✚ Textbook adoption budgeted at \$2,800,000.
- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$7,171,100.
- ✚ Districtwide supplies, software, and other operational services are included at \$18,502,236.
- ✚ Long term debt and other outgo expenditures have been budgeted at \$363,240.
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$2,622,491.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2024-2025 is 5.83% and will provide an estimated \$2,855,046 to the unrestricted general fund from restricted resources and other district funds.

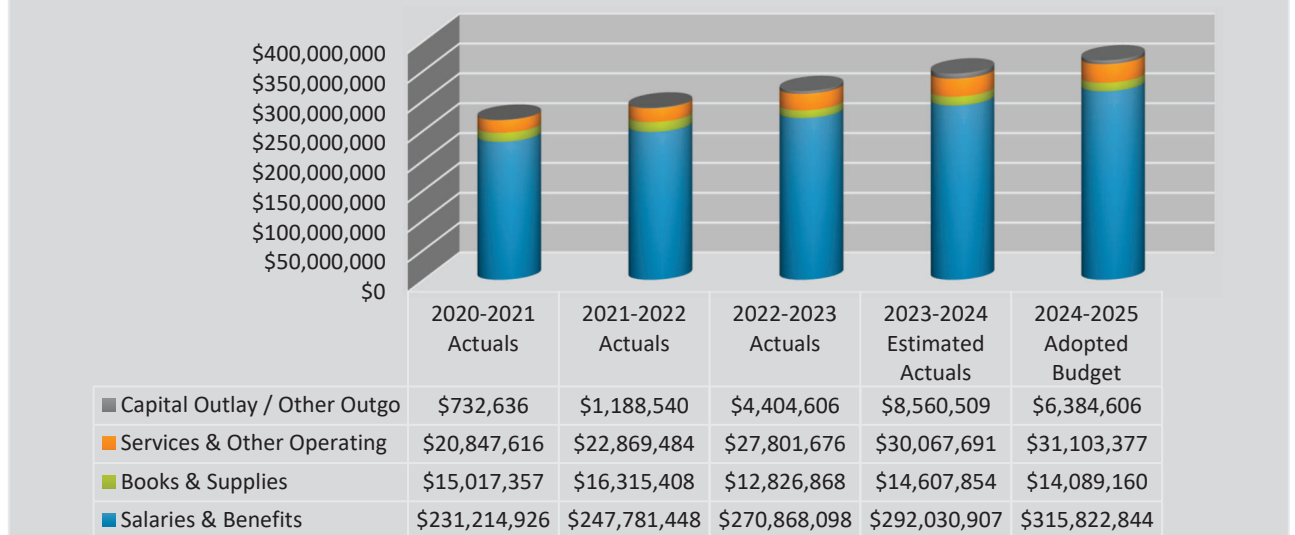
# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Expenditures – continued

2024-2025 Adopted Budget expenditures are projected at \$367,399,987.



## Historical Expenditures



# Murrieta Valley Unified School District - General Fund 2024-2025 Adopted Budget Assumptions

## Other Financing Sources and Uses

The 2024-2025 Adopted Budget includes transfers out from General Fund to the Special Reserve Fund for Capital Outlay Projects in the amount of \$3,572,931 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 2024-2025 OMMA contribution is \$10,617,008 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 \$49,004,242.
- ✚ Transportation
  - Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The District's state funding offsets a portion of these costs resulting in a contribution to transportation projected at \$4,042,726.

## 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 2024-2025 Adopted Budget Assumptions

## Local Control Accountability Plan – continued

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

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2024-2025 is equal to 10.42%. Murrieta Valley Unified School District is projected to receive \$24,962,949 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         |
|---------------|--------------|--------------|--------------|---------------|
| \$ 12,750,149 | \$ 7,740,725 | \$ 1,338,442 | \$ 4,456,879 | \$ 26,286,195 |

2024-2025 Adopted Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.

# Murrieta Valley Unified School District - General Fund

## 2024-2025 Adopted Budget Assumptions

### Projected Ending Fund Balance

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

| 2024-2025 COMPONENTS OF ENDING FUND BALANCE      | Unrestricted General Fund | Restricted General Fund | Total General Fund  |
|--|---------------------------|-------------------------|---------------------|
| Non-spendable                                    | \$ 15,000                 | \$ 0                    | \$ 15,000           |
| Restricted                                       | \$ 0                      | \$36,008,365            | \$36,008,365        |
| Committed  | \$39,058,987              | \$ 0                    | \$39,058,987        |
| Assigned   | \$ 3,324,186              | \$ 0                    | \$ 3,324,186        |
| Unassigned Reserve for Economic Uncertainties 3% | \$11,022,000              | \$ 0                    | \$11,022,000        |
| Unassigned/Unappropriated                        | \$ 0                      | \$ 0                    | \$ 0                |
| <b>ENDING FUND BALANCE TOTALS</b>                | <b>\$53,420,173</b>       | <b>\$36,008,365</b>     | <b>\$89,428,538</b> |

The 2024-2025 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two subsequent fiscal years.

| Description   | 2023-24 Estimated Actuals |                   | 2024-25 Budget                  |                     |                   | % Diff<br>Column<br>C & F       |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|
|   | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |
| <b>A. REVENUES</b>  |                           |                   |                                 |                     |                   |                                 |
| 1) LCFF Sources   | 261,184,241.00            | 0.00              | 261,184,241.00                  | 261,017,130.00      | 0.00              | 261,017,130.00                  |
| 2) Federal Revenue  | 17,586.00                 | 20,927,104.00     | 20,944,690.00                   | 17,586.00           | 11,110,476.00     | 11,128,062.00                   |
| 3) Other State Revenue  | 8,575,419.00              | 23,501,356.00     | 32,076,775.00                   | 9,370,867.00        | 23,073,765.00     | 32,444,632.00                   |
| 4) Other Local Revenue  | 10,477,352.00             | 23,181,334.00     | 33,658,686.00                   | 8,484,800.00        | 22,033,407.00     | 30,518,207.00                   |
| 5) TOTAL, REVENUES  | 280,254,598.00            | 67,609,794.00     | 347,864,392.00                  | 278,890,383.00      | 56,217,648.00     | 335,108,031.00                  |
| <b>B. EXPENDITURES</b>  |                           |                   |                                 |                     |                   |                                 |
| 1) Certificated Salaries  | 112,445,641.00            | 39,133,931.00     | 151,579,572.00                  | 120,008,005.00      | 40,791,182.00     | 160,799,187.00                  |
| 2) Classified Salaries  | 34,588,749.00             | 21,995,802.00     | 56,584,551.00                   | 38,739,768.00       | 27,661,350.00     | 66,401,118.00                   |
| 3) Employee Benefits  | 50,110,849.00             | 33,755,935.00     | 83,866,784.00                   | 52,740,399.00       | 35,882,140.00     | 88,622,539.00                   |
| 4) Books and Supplies   | 6,035,646.00              | 8,572,208.00      | 14,607,854.00                   | 6,812,593.00        | 7,276,567.00      | 14,089,160.00                   |
| 5) Services and Other Operating Expenditures  | 21,104,174.00             | 8,963,517.00      | 30,067,691.00                   | 21,690,278.00       | 9,413,099.00      | 31,103,377.00                   |
| 6) Capital Outlay   | 606,191.00                | 2,679,373.00      | 3,285,564.00                    | 375,000.00          | 3,346,020.00      | 3,721,020.00                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  | 406,201.00                | 50,000.00         | 456,201.00                      | 421,240.00          | 38,000.00         | 459,240.00                      |
| 8) Other Outgo - Transfers of Indirect Costs  | (2,584,769.00)            | 1,503,513.00      | (1,081,256.00)                  | (2,855,046.00)      | 1,486,461.00      | (1,368,585.00)                  |
| 9) TOTAL, EXPENDITURES  | 222,712,682.00            | 116,654,279.00    | 339,366,961.00                  | 237,932,237.00      | 125,894,819.00    | 363,827,056.00                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> | 57,541,916.00             | (49,044,485.00)   | 8,497,431.00                    | 40,958,146.00       | (69,677,171.00)   | (28,719,025.00)                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                           |                   |                                 |                     |                   |                                 |
| 1) Interfund Transfers  |                           |                   |                                 |                     |                   |                                 |
| a) Transfers In   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| b) Transfers Out  | 5,900,000.00              | 0.00              | 5,900,000.00                    | 3,572,931.00        | 0.00              | 3,572,931.00                    |
| 2) Other Sources/Uses   |                           |                   |                                 |                     |                   |                                 |
| a) Sources  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| b) Uses   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |
| 3) Contributions  | (48,311,728.00)           | 48,311,728.00     | 0.00                            | (58,520,545.00)     | 58,520,545.00     | 0.00                            |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  | (54,211,728.00)           | 48,311,728.00     | (5,900,000.00)                  | (62,093,476.00)     | 58,520,545.00     | (3,572,931.00)                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  | 3,330,188.00              | (732,757.00)      | 2,597,431.00                    | (21,135,330.00)     | (11,156,626.00)   | (32,291,956.00)                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                           |                   |                                 |                     |                   |                                 |
| 1) Beginning Fund Balance   |                           |                   |                                 |                     |                   |                                 |
| a) As of July 1 - Unaudited   | 71,225,315.00             | 47,897,748.00     | 119,123,063.00                  | 74,555,503.00       | 47,164,991.00     | 121,720,494.00                  |
| b) Audit Adjustments  | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            |



| Description                               | Resource Codes |      | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |      |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| c) As of July 1 - Audited (F1a + F1b)     |                |      |              | 71,225,315.00             | 47,897,748.00  | 119,123,063.00            | 74,555,503.00    | 47,164,991.00  | 121,720,494.00            | 2.2%                |
| d) Other Restatements                     |                |      | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d) |                |      |              | 71,225,315.00             | 47,897,748.00  | 119,123,063.00            | 74,555,503.00    | 47,164,991.00  | 121,720,494.00            | 2.2%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |      |              | 74,555,503.00             | 47,164,991.00  | 121,720,494.00            | 53,420,173.00    | 36,008,365.00  | 89,428,538.00             | -26.5%              |
| Components of Ending Fund Balance         |                |      |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                           |                |      |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                            |                |      | 9711         | 15,000.00                 | 0.00           | 15,000.00                 | 15,000.00        | 0.00           | 15,000.00                 | 0.0%                |
| Stores                                    |                |      | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                             |                |      | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                |                |      | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                             |                |      | 9740         | 0.00                      | 47,164,991.00  | 47,164,991.00             | 0.00             | 36,008,365.00  | 36,008,365.00             | -23.7%              |
| c) Committed                              |                |      |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                |                |      | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                         |                |      | 9760         | 32,000,000.00             | 0.00           | 32,000,000.00             | 39,058,987.00    | 0.00           | 39,058,987.00             | 22.1%               |
| d) Assigned                               |                |      |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                         |                |      | 9780         | 4,118,714.00              | 0.00           | 4,118,714.00              | 3,324,186.00     | 0.00           | 3,324,186.00              | -19.3%              |
| Medi-Cal Administrative Activities (MAA)  |                | 0000 | 9780         | 716,148.00                |                | 716,148.00                |                  |                | 0.00                      |                     |
| Donations                                 |                | 0000 | 9780         | 1,092,694.00              |                | 1,092,694.00              |                  |                | 0.00                      |                     |
| Site Discretionary Program Awards         |                | 0000 | 9780         | 322,362.00                |                | 322,362.00                |                  |                | 0.00                      |                     |
| Attendance Programs                       |                | 0000 | 9780         | 70,000.00                 |                | 70,000.00                 |                  |                | 0.00                      |                     |
| Site Facility Use Agreements              |                | 0000 | 9780         | 332,814.00                |                | 332,814.00                |                  |                | 0.00                      |                     |
| Athletics and Band Support                |                | 0000 | 9780         | 66,117.00                 |                | 66,117.00                 |                  |                | 0.00                      |                     |
| Other Grants                              |                | 0000 | 9780         | 20,094.00                 |                | 20,094.00                 |                  |                | 0.00                      |                     |
| Special Projects                          |                | 0000 | 9780         | 302,223.00                |                | 302,223.00                |                  |                | 0.00                      |                     |
| Community Engagement Initiative           |                | 0000 | 9780         | 90,000.00                 |                | 90,000.00                 |                  |                | 0.00                      |                     |
| Non-Resident Student Fees                 |                | 0000 | 9780         | 1,106,262.00              |                | 1,106,262.00              |                  |                | 0.00                      |                     |
| Medi-Cal Administrative Activities (MAA)  |                | 0000 | 9780         |                           |                | 0.00                      | 369,829.00       |                | 369,829.00                |                     |
| Donations                                 |                | 0000 | 9780         |                           |                | 0.00                      | 1,000,000.00     |                | 1,000,000.00              |                     |
| Site Discretionary Program Awards         |                | 0000 | 9780         |                           |                | 0.00                      | 322,362.00       |                | 322,362.00                |                     |
| Site Facility Use Agreement               |                | 0000 | 9780         |                           |                | 0.00                      | 457,814.00       |                | 457,814.00                |                     |
| Non-Resident student Fees                 |                | 0000 | 9780         |                           |                | 0.00                      | 1,174,181.00     |                | 1,174,181.00              |                     |
| e) Unassigned/Unappropriated              |                |      |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                |      | 9789         | 10,358,009.00             | 0.00           | 10,358,009.00             | 11,022,000.00    | 0.00           | 11,022,000.00             | 6.4%                |
| Unassigned/Unappropriated Amount          |                |      | 9790         | 28,063,780.00             | 0.00           | 28,063,780.00             | 0.00             | 0.00           | 0.00                      | -100.0%             |
| G. ASSETS                                 |                |      |              |                           |                |                           |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                   |                                 | 2024-25 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| 1) Cash  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                                  |                | 9110         | 74,555,503.00             | 47,164,991.00     | 121,720,494.00                  |                     |                   |                                 |                           |
| 1) Fair Value Adjustment to Cash in<br>County Treasury |                | 9111         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| b) in Banks  |                | 9120         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| c) in Revolving Cash Account                           |                | 9130         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| d) with Fiscal Agent/Trustee                           |                | 9135         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| e) Collections Awaiting Deposit                        |                | 9140         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) Investments   |                | 9150         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Accounts Receivable                                 |                | 9200         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 4) Due from Grantor Government                         |                | 9290         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Due from Other Funds                                |                | 9310         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 6) Stores  |                | 9320         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 7) Prepaid Expenditures                                |                | 9330         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 8) Other Current Assets                                |                | 9340         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 9) Lease Receivable                                    |                | 9380         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 10) TOTAL, ASSETS                                      |                |              | 74,555,503.00             | 47,164,991.00     | 121,720,494.00                  |                     |                   |                                 |                           |
| H. DEFERRED OUTFLOWS OF RESOURCES                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| I. LIABILITIES   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Accounts Payable                                    |                | 9500         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) Due to Grantor Governments                          |                | 9590         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Due to Other Funds                                  |                | 9610         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 4) Current Loans                                       |                | 9640         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Unearned Revenue                                    |                | 9650         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 6) TOTAL, LIABILITIES                                  |                |              | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| J. DEFERRED INFLOWS OF RESOURCES                       |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| K. FUND EQUITY   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Ending Fund Balance, June 30                           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| (G10 + H2) - ((I6 + J2)                                |                |              | 74,555,503.00             | 47,164,991.00     | 121,720,494.00                  |                     |                   |                                 |                           |
| LCFF SOURCES   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment                                |                |              |                           |                   |                                 |                     |                   |                                 |                           |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| State Aid - Current Year                               |                | 8011         | 124,604,289.00            | 0.00           | 124,604,289.00            | 125,479,819.00   | 0.00           | 125,479,819.00            | 0.7%                |
| Education Protection Account State Aid - Current Year  |                | 8012         | 69,318,907.00             | 0.00           | 69,318,907.00             | 68,420,736.00    | 0.00           | 68,420,736.00             | -1.3%               |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tax Relief Subventions                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                 |                | 8021         | 524,509.00                | 0.00           | 524,509.00                | 524,509.00       | 0.00           | 524,509.00                | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 64,896,840.00             | 0.00           | 64,896,840.00             | 64,896,840.00    | 0.00           | 64,896,840.00             | 0.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 3,367,177.00              | 0.00           | 3,367,177.00              | 3,367,177.00     | 0.00           | 3,367,177.00              | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 3,899,337.00              | 0.00           | 3,899,337.00              | 3,899,337.00     | 0.00           | 3,899,337.00              | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 2,957,269.00              | 0.00           | 2,957,269.00              | 2,957,269.00     | 0.00           | 2,957,269.00              | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | (7,885,870.00)            | 0.00           | (7,885,870.00)            | (7,885,870.00)   | 0.00           | (7,885,870.00)            | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 3,058,734.00              | 0.00           | 3,058,734.00              | 3,058,734.00     | 0.00           | 3,058,734.00              | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 264,741,192.00            | 0.00           | 264,741,192.00            | 264,718,551.00   | 0.00           | 264,718,551.00            | 0.0%                |
| LCFF Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | (3,530,171.00)            |                | (3,530,171.00)            | (3,674,000.00)   |                | (3,674,000.00)            | 4.1%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (26,780.00)               | 0.00           | (26,780.00)               | (27,421.00)      | 0.00           | (27,421.00)               | 2.4%                |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                                    |                |              | 261,184,241.00            | 0.00           | 261,184,241.00            | 261,017,130.00   | 0.00           | 261,017,130.00            | -0.1%               |
| FEDERAL REVENUE  |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 6,065,775.00   | 6,065,775.00              | 0.00             | 6,110,578.00   | 6,110,578.00              | 0.7%                |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 217,196.00     | 217,196.00                | 0.00             | 260,217.00     | 260,217.00                | 19.8%               |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                               |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes   | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Forest Reserve Funds                               |  | 8260         | 17,586.00                 | 0.00           | 17,586.00                 | 17,586.00        | 0.00           | 17,586.00                 | 0.0%                |
| Flood Control Funds                                |  | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                             |  | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA   |  | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                 |  | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources         |  | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Title I, Part A, Basic                             | 3010   | 8290         |                           | 2,866,324.00   | 2,866,324.00              |                  | 2,874,661.00   | 2,874,661.00              | 0.3%                |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         |                           | 510,026.00     | 510,026.00                |                  | 470,518.00     | 470,518.00                | -7.7%               |
| Title III, Immigrant Student Program               | 4201   | 8290         |                           | 23,942.00      | 23,942.00                 |                  | 25,871.00      | 25,871.00                 | 8.1%                |
| Title III, English Learner Program                 | 4203   | 8290         |                           | 167,667.00     | 167,667.00                |                  | 181,176.00     | 181,176.00                | 8.1%                |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         |                           | 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         |                           | 202,973.00     | 202,973.00                |                  | 308,519.00     | 308,519.00                | 52.0%               |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 153,412.00     | 153,412.00                |                  | 132,373.00     | 132,373.00                | -13.7%              |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                      | 10,719,789.00  | 10,719,789.00             | 0.00             | 746,563.00     | 746,563.00                | -93.0%              |
| TOTAL, FEDERAL REVENUE                             |  |              | 17,586.00                 | 20,927,104.00  | 20,944,690.00             | 17,586.00        | 11,110,476.00  | 11,128,062.00             | -46.9%              |
| OTHER STATE REVENUE                                |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |  |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement                                  |  |              |                           |                |                           |                  |                |                           |                     |
| Prior Years  | 6360   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan                      |  |              |                           |                |                           |                  |                |                           |                     |
| Current Year                                       | 6500   | 8311         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Prior Years  | 6500   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |  | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |  | 8550         | 1,038,064.00              | 0.00           | 1,038,064.00              | 1,060,230.00     | 0.00           | 1,060,230.00              | 2.1%                |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 3,954,056.00              | 1,792,235.00   | 5,746,291.00              | 3,837,357.00     | 1,560,959.00   | 5,398,316.00              | -6.1%               |
| Tax Relief Subventions                             |  |              |                           |                |                           |                  |                |                           |                     |
| Restricted Levies - Other                          |  | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Homeowners' Exemptions                             |  |              |                           |                |                           |                  |                |                           |                     |
| Other Subventions/In-Lieu Taxes                    |  | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description   | Resource Codes   | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 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                      | 0.0%                |
| Charter School Facility Grant                               | 6030             | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695 | 8590         |                           | 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                      | 0.0%                |
| Career Technical Education Incentive Grant Program          | 6387             | 8590         |                           | 1,551,846.00   | 1,551,846.00              |                  | 1,378,964.00   | 1,378,964.00              | -11.1%              |
| American Indian Early Childhood Education                   | 7210             | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                                       | 7370             | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                                     | All Other        | 8590         | 3,583,299.00              | 20,157,275.00  | 23,740,574.00             | 4,473,280.00     | 20,133,842.00  | 24,607,122.00             | 3.7%                |
| TOTAL, OTHER STATE REVENUE                                  |                  |              | 8,575,419.00              | 23,501,356.00  | 32,076,775.00             | 9,370,867.00     | 23,073,765.00  | 32,444,632.00             | 1.1%                |
| 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           | 0.00                      | 0.0%                |
| Unsecured Roll  |                  | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes  |                  | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes  |                  | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes  |                  |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes  |                  | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other   |                  | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                  | 8625         | 0.00                      | 1,343,627.00   | 1,343,627.00              | 0.00             | 1,370,500.00   | 1,370,500.00              | 2.0%                |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                  | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales   |                  |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                                  |                  | 8631         | 57,647.00                 | 0.00           | 57,647.00                 | 55,000.00        | 0.00           | 55,000.00                 | -4.6%               |
| Sale of Publications  |                  | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales  |                  | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales   |                  | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals  |                  | 8650         | 625,000.00                | 0.00           | 625,000.00                | 625,000.00       | 0.00           | 625,000.00                | 0.0%                |
| Interest  |                  | 8660         | 3,800,000.00              | 0.00           | 3,800,000.00              | 2,800,000.00     | 0.00           | 2,800,000.00              | -26.3%              |
| Net Increase (Decrease) in the Fair Value of Investments    |                  | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes |           | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|-----------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |           |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Fees and Contracts   |                |           |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                       |                | 8671      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                      |                | 8672      |              | 262,520.00                | 0.00           | 262,520.00                | 150,000.00       | 0.00           | 150,000.00                | -42.9%              |
| Transportation Fees From Individuals                       |                | 8675      |              | 171,318.00                | 0.00           | 171,318.00                | 150,000.00       | 0.00           | 150,000.00                | -12.4%              |
| Interagency Services                                       |                | 8677      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                  |                | 8681      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                               |                | 8689      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue  |                |           |              |                           |                |                           |                  |                |                           |                     |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment |                | 8691      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenue from Local Sources                    |                | 8697      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                    |                | 8699      |              | 5,560,867.00              | 1,250,000.00   | 6,810,867.00              | 4,704,800.00     | 1,200,000.00   | 5,904,800.00              | -13.3%              |
| Tuition  |                | 8710      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                     |                | 8781-8783 |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                                |                |           |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                          |                |           |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6500           | 8791      |              |                           | 20,587,707.00  | 20,587,707.00             |                  | 19,462,907.00  | 19,462,907.00             | -5.5%               |
| From County Offices  | 6500           | 8792      |              |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793      |              |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |           |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6360           | 8791      |              |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | 6360           | 8792      |              |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793      |              |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                          |                |           |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | All Other      | 8791      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices  | All Other      | 8792      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                     |                | 8799      |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                                 |                |           |              | 10,477,352.00             | 23,181,334.00  | 33,658,686.00             | 8,484,800.00     | 22,033,407.00  | 30,518,207.00             | -9.3%               |
| TOTAL, REVENUES  |                |           |              | 280,254,598.00            | 67,609,794.00  | 347,864,392.00            | 278,890,383.00   | 56,217,648.00  | 335,108,031.00            | -3.7%               |
| CERTIFICATED SALARIES                                      |                |           |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                            |                | 1100      |              | 92,306,887.00             | 32,710,940.00  | 125,017,827.00            | 97,976,063.00    | 35,154,175.00  | 133,130,238.00            | 6.5%                |
| Certificated Pupil Support Salaries                        |                | 1200      |              | 8,099,443.00              | 4,125,415.00   | 12,224,858.00             | 8,749,524.00     | 3,998,253.00   | 12,747,777.00             | 4.3%                |
| Certificated Supervisors' and Administrators' Salaries     |                | 1300      |              | 11,744,748.00             | 1,527,540.00   | 13,272,288.00             | 12,393,596.00    | 1,458,893.00   | 13,852,489.00             | 4.4%                |
| Other Certificated Salaries                                |                | 1900      |              | 294,563.00                | 770,036.00     | 1,064,599.00              | 888,822.00       | 179,861.00     | 1,068,683.00              | 0.4%                |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| TOTAL, CERTIFICATED SALARIES                              |                |              | 112,445,641.00            | 39,133,931.00  | 151,579,572.00            | 120,008,005.00   | 40,791,182.00  | 160,799,187.00            | 6.1%                |
| CLASSIFIED SALARIES                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                         |                | 2100         | 4,194,309.00              | 14,973,195.00  | 19,167,504.00             | 5,612,277.00     | 19,465,949.00  | 25,078,226.00             | 30.8%               |
| Classified Support Salaries                               |                | 2200         | 16,121,989.00             | 5,389,769.00   | 21,511,758.00             | 17,248,142.00    | 5,990,411.00   | 23,238,553.00             | 8.0%                |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 3,048,243.00              | 895,998.00     | 3,944,241.00              | 3,474,130.00     | 1,058,170.00   | 4,532,300.00              | 14.9%               |
| Clerical, Technical and Office Salaries                   |                | 2400         | 10,987,259.00             | 676,220.00     | 11,663,479.00             | 12,086,202.00    | 685,636.00     | 12,771,838.00             | 9.5%                |
| Other Classified Salaries                                 |                | 2900         | 236,949.00                | 60,620.00      | 297,569.00                | 319,017.00       | 461,184.00     | 780,201.00                | 162.2%              |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 34,588,749.00             | 21,995,802.00  | 56,584,551.00             | 38,739,768.00    | 27,661,350.00  | 66,401,118.00             | 17.3%               |
| EMPLOYEE BENEFITS   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  |                | 3101-3102    |                           |                |                           |                  |                |                           |                     |
| PERS  |                | 3201-3202    | 21,450,455.00             | 20,203,190.00  | 41,653,645.00             | 22,881,801.00    | 20,360,147.00  | 43,241,948.00             | 3.8%                |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 8,404,982.00              | 5,845,543.00   | 14,250,525.00             | 9,645,949.00     | 6,612,154.00   | 16,258,103.00             | 14.1%               |
| Health and Welfare Benefits                               |                | 3401-3402    | 4,080,914.00              | 2,240,143.00   | 6,321,057.00              | 4,698,878.00     | 2,780,326.00   | 7,479,204.00              | 18.3%               |
| Unemployment Insurance                                    |                | 3501-3502    | 10,889,307.00             | 4,609,452.00   | 15,498,759.00             | 11,936,786.00    | 5,068,527.00   | 17,005,313.00             | 9.7%                |
| Workers' Compensation                                     |                | 3601-3602    | 71,184.00                 | 29,634.00      | 100,818.00                | 79,370.00        | 34,203.00      | 113,573.00                | 12.7%               |
| OPEB, Allocated   |                | 3701-3702    | 1,992,292.00              | 827,973.00     | 2,820,265.00              | 2,381,222.00     | 1,026,783.00   | 3,408,005.00              | 20.8%               |
| OPEB, Active Employees                                    |                | 3751-3752    | 1,073,905.00              | 0.00           | 1,073,905.00              | 1,116,393.00     | 0.00           | 1,116,393.00              | 4.0%                |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 2,147,810.00              | 0.00           | 2,147,810.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
|   |                |              | 50,110,849.00             | 33,755,935.00  | 83,866,784.00             | 52,740,399.00    | 35,882,140.00  | 88,622,539.00             | 5.7%                |
| BOOKS AND SUPPLIES  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 1,363,665.00              | 2,779,001.00   | 4,142,666.00              | 68,231.00        | 3,467,959.00   | 3,536,190.00              | -14.6%              |
| Books and Other Reference Materials                       |                | 4200         | 63,431.00                 | 250,000.00     | 313,431.00                | 2,800.00         | 200,000.00     | 202,800.00                | -35.3%              |
| Materials and Supplies                                    |                | 4300         | 3,790,675.00              | 4,732,688.00   | 8,523,363.00              | 6,314,574.00     | 3,370,371.00   | 9,684,945.00              | 13.6%               |
| Noncapitalized Equipment                                  |                | 4400         | 817,875.00                | 810,519.00     | 1,628,394.00              | 426,988.00       | 238,237.00     | 665,225.00                | -59.1%              |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 6,035,646.00              | 8,572,208.00   | 14,607,854.00             | 6,812,593.00     | 7,276,567.00   | 14,089,160.00             | -3.6%               |
| SERVICES AND OTHER OPERATING EXPENDITURES                 |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                |                | 5100         | 0.00                      | 1,441,200.00   | 1,441,200.00              | 0.00             | 1,475,000.00   | 1,475,000.00              | 2.3%                |
| Travel and Conferences                                    |                | 5200         | 396,909.00                | 193,612.00     | 590,521.00                | 542,938.00       | 461,038.00     | 1,003,976.00              | 70.0%               |
| Dues and Memberships                                      |                | 5300         | 80,825.00                 | 6,784.00       | 87,609.00                 | 85,115.00        | 0.00           | 85,115.00                 | -2.8%               |
| Insurance   |                | 5400 - 5450  | 2,517,881.00              | 0.00           | 2,517,881.00              | 2,826,700.00     | 0.00           | 2,826,700.00              | 12.3%               |
| Operations and Housekeeping Services                      |                | 5500         | 6,717,500.00              | 13,260.00      | 6,730,760.00              | 7,094,250.00     | 0.00           | 7,094,250.00              | 5.4%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 3,184,461.00              | 2,504,732.00   | 5,689,193.00              | 3,277,847.00     | 2,808,590.00   | 6,086,437.00              | 7.0%                |
| Transfers of Direct Costs                                 |                | 5710         | (264,160.00)              | 264,160.00     | 0.00                      | (257,448.00)     | 257,448.00     | 0.00                      | 0.0%                |



| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Transfers of Direct Costs - Interfund   |                | 5750         | (12,144.00)               | 0.00           | (12,144.00)               | (450,730.00)     | 0.00           | (450,730.00)              | 3,611.5%            |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 8,270,563.00              | 4,512,695.00   | 12,783,258.00             | 8,360,716.00     | 4,392,023.00   | 12,752,739.00             | -0.2%               |
| Communications  |                | 5900         | 212,339.00                | 27,074.00      | 239,413.00                | 210,890.00       | 19,000.00      | 229,890.00                | -4.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 21,104,174.00             | 8,963,517.00   | 30,067,691.00             | 21,690,278.00    | 9,413,099.00   | 31,103,377.00             | 3.4%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 193,549.00                | 351,000.00     | 544,549.00                | 0.00             | 597,253.00     | 597,253.00                | 9.7%                |
| Buildings and Improvements of Buildings   |                | 6200         | 75,156.00                 | 1,503,881.00   | 1,579,037.00              | 150,000.00       | 2,276,393.00   | 2,426,393.00              | 53.7%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 337,486.00                | 824,492.00     | 1,161,978.00              | 225,000.00       | 472,374.00     | 697,374.00                | -40.0%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 606,191.00                | 2,679,373.00   | 3,285,564.00              | 375,000.00       | 3,346,020.00   | 3,721,020.00              | 13.3%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 45,000.00                 | 50,000.00      | 95,000.00                 | 58,000.00        | 38,000.00      | 96,000.00                 | 1.1%                |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues  |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| To Districts or Charter Schools                             | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                           | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others                       |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                     |                | 7438         | 46,201.00                 | 0.00           | 46,201.00                 | 28,240.00        | 0.00           | 28,240.00                 | -38.9%              |
| Other Debt Service - Principal                              |                | 7439         | 315,000.00                | 0.00           | 315,000.00                | 335,000.00       | 0.00           | 335,000.00                | 6.3%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 406,201.00                | 50,000.00      | 456,201.00                | 421,240.00       | 38,000.00      | 459,240.00                | 0.7%                |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                 |                | 7310         | (1,503,513.00)            | 1,503,513.00   | 0.00                      | (1,486,461.00)   | 1,486,461.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | (1,081,256.00)            | 0.00           | (1,081,256.00)            | (1,368,585.00)   | 0.00           | (1,368,585.00)            | 26.6%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | (2,584,769.00)            | 1,503,513.00   | (1,081,256.00)            | (2,855,046.00)   | 1,486,461.00   | (1,368,585.00)            | 26.6%               |
| TOTAL, EXPENDITURES   |                |              | 222,712,682.00            | 116,654,279.00 | 339,366,961.00            | 237,932,237.00   | 125,894,819.00 | 363,827,056.00            | 7.2%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                     |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                  |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund                                    |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 5,900,000.00              | 0.00           | 5,900,000.00              | 3,572,931.00     | 0.00           | 3,572,931.00              | -39.4%              |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 5,900,000.00              | 0.00           | 5,900,000.00              | 3,572,931.00     | 0.00           | 3,572,931.00              | -39.4%              |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments  |                |              |                           |                |                           |                  |                |                           |                     |
| Emergency Apportionments                                    |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Proceeds from Disposal of Capital Assets                          |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs  |                | 8974         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                       |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                          |                | 8980         | (48,311,728.00)           | 48,311,728.00  | 0.00                      | (58,520,545.00)  | 58,520,545.00  | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS  |                |              | (48,311,728.00)           | 48,311,728.00  | 0.00                      | (58,520,545.00)  | 58,520,545.00  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (54,211,728.00)           | 48,311,728.00  | (5,900,000.00)            | (62,093,476.00)  | 58,520,545.00  | (3,572,931.00)            | -39.4%              |

| Description   |           |                  | Function Codes  |                 | Object Codes   | 2023-24 Estimated Actuals |                 |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|-----------|------------------|-----------------|-----------------|----------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |           |                  |                 |                 |                | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| A. REVENUES   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| 1) LCFF Sources   |           | 8010-8099        | 261,184,241.00  | 0.00            | 261,184,241.00 | 261,017,130.00            | 0.00            | 261,017,130.00            | -0.1%            |                |                           |                     |
| 2) Federal Revenue  |           | 8100-8299        | 17,586.00       | 20,927,104.00   | 20,944,690.00  | 17,586.00                 | 11,110,476.00   | 11,128,062.00             | -46.9%           |                |                           |                     |
| 3) Other State Revenue  |           | 8300-8599        | 8,575,419.00    | 23,501,356.00   | 32,076,775.00  | 9,370,867.00              | 23,073,765.00   | 32,444,632.00             | 1.1%             |                |                           |                     |
| 4) Other Local Revenue  |           | 8600-8799        | 10,477,352.00   | 23,181,334.00   | 33,658,686.00  | 8,484,800.00              | 22,033,407.00   | 30,518,207.00             | -9.3%            |                |                           |                     |
| 5) TOTAL, REVENUES  |           |                  | 280,254,598.00  | 67,609,794.00   | 347,864,392.00 | 278,890,383.00            | 56,217,648.00   | 335,108,031.00            | -3.7%            |                |                           |                     |
| B. EXPENDITURES (Objects 1000-7999)   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| 1) Instruction  | 1000-1999 |                  | 128,187,855.00  | 84,732,782.00   | 212,920,637.00 | 137,317,912.00            | 92,891,738.00   | 230,209,650.00            | 8.1%             |                |                           |                     |
| 2) Instruction - Related Services   | 2000-2999 |                  | 23,305,616.00   | 6,639,533.00    | 29,945,149.00  | 25,685,732.00             | 5,793,207.00    | 31,478,939.00             | 5.1%             |                |                           |                     |
| 3) Pupil Services   | 3000-3999 |                  | 22,050,245.00   | 12,125,780.00   | 34,176,025.00  | 24,236,440.00             | 12,373,427.00   | 36,609,867.00             | 7.1%             |                |                           |                     |
| 4) Ancillary Services   | 4000-4999 |                  | 5,060,452.00    | 395,576.00      | 5,456,028.00   | 4,682,381.00              | 252,889.00      | 4,935,270.00              | -9.5%            |                |                           |                     |
| 5) Community Services   | 5000-5999 |                  | 186,037.00      | 455.00          | 186,492.00     | 180,181.00                | 0.00            | 180,181.00                | -3.4%            |                |                           |                     |
| 6) Enterprise   | 6000-6999 |                  | 0.00            | 0.00            | 0.00           | 0.00                      | 0.00            | 0.00                      | 0.0%             |                |                           |                     |
| 7) General Administration   | 7000-7999 |                  | 18,715,527.00   | 1,723,290.00    | 20,438,817.00  | 18,964,914.00             | 2,281,835.00    | 21,246,749.00             | 4.0%             |                |                           |                     |
| 8) Plant Services   | 8000-8999 |                  | 24,800,749.00   | 10,986,863.00   | 35,787,612.00  | 26,443,437.00             | 12,263,723.00   | 38,707,160.00             | 8.2%             |                |                           |                     |
| 9) Other Outgo  | 9000-9999 | Except 7600-7699 | 406,201.00      | 50,000.00       | 456,201.00     | 421,240.00                | 38,000.00       | 459,240.00                | 0.7%             |                |                           |                     |
| 10) TOTAL, EXPENDITURES   |           |                  | 222,712,682.00  | 116,654,279.00  | 339,366,961.00 | 237,932,237.00            | 125,894,819.00  | 363,827,056.00            | 7.2%             |                |                           |                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
|   |           |                  | 57,541,916.00   | (49,044,485.00) | 8,497,431.00   | 40,958,146.00             | (69,677,171.00) | (28,719,025.00)           | -438.0%          |                |                           |                     |
| D. OTHER FINANCING SOURCES/USES   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| a) Transfers In   |           | 8900-8929        | 0.00            | 0.00            | 0.00           | 0.00                      | 0.00            | 0.00                      | 0.0%             |                |                           |                     |
| b) Transfers Out  |           | 7600-7629        | 5,900,000.00    | 0.00            | 5,900,000.00   | 3,572,931.00              | 0.00            | 3,572,931.00              | -39.4%           |                |                           |                     |
| 2) Other Sources/Uses   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| a) Sources  |           | 8930-8979        | 0.00            | 0.00            | 0.00           | 0.00                      | 0.00            | 0.00                      | 0.0%             |                |                           |                     |
| b) Uses   |           | 7630-7699        | 0.00            | 0.00            | 0.00           | 0.00                      | 0.00            | 0.00                      | 0.0%             |                |                           |                     |
| 3) Contributions  |           | 8980-8999        | (48,311,728.00) | 48,311,728.00   | 0.00           | (58,520,545.00)           | 58,520,545.00   | 0.00                      | 0.0%             |                |                           |                     |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |           |                  | (54,211,728.00) | 48,311,728.00   | (5,900,000.00) | (62,093,476.00)           | 58,520,545.00   | (3,572,931.00)            | -39.4%           |                |                           |                     |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
|   |           |                  | 3,330,188.00    | (732,757.00)    | 2,597,431.00   | (21,135,330.00)           | (11,156,626.00) | (32,291,956.00)           | -1,343.2%        |                |                           |                     |
| F. FUND BALANCE, RESERVES   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance   |           |                  |                 |                 |                |                           |                 |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited   |           | 9791             | 71,225,315.00   | 47,897,748.00   | 119,123,063.00 | 74,555,503.00             | 47,164,991.00   | 121,720,494.00            | 2.2%             |                |                           |                     |

| Description                               | Function Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| b) Audit Adjustments                      |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 71,225,315.00             | 47,897,748.00  | 119,123,063.00            | 74,555,503.00    | 47,164,991.00  | 121,720,494.00            | 2.2%                |
| d) Other Restatements                     |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 71,225,315.00             | 47,897,748.00  | 119,123,063.00            | 74,555,503.00    | 47,164,991.00  | 121,720,494.00            | 2.2%                |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 74,555,503.00             | 47,164,991.00  | 121,720,494.00            | 53,420,173.00    | 36,008,365.00  | 89,428,538.00             | -26.5%              |
| Components of Ending Fund Balance         |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                           |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                            |                | 9711         | 15,000.00                 | 0.00           | 15,000.00                 | 15,000.00        | 0.00           | 15,000.00                 | 0.0%                |
| Stores                                    |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                             |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                             |                | 9740         | 0.00                      | 47,164,991.00  | 47,164,991.00             | 0.00             | 36,008,365.00  | 36,008,365.00             | -23.7%              |
| c) Committed                              |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)    |                | 9760         | 32,000,000.00             | 0.00           | 32,000,000.00             | 39,058,987.00    | 0.00           | 39,058,987.00             | 22.1%               |
| d) Assigned                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)    |                | 9780         | 4,118,714.00              | 0.00           | 4,118,714.00              | 3,324,186.00     | 0.00           | 3,324,186.00              | -19.3%              |
| Medi-Cal Administrative Activities (MAA)  | 0000           | 9780         | 716,148.00                |                | 716,148.00                |                  |                | 0.00                      |                     |
| Donations                                 | 0000           | 9780         | 1,092,694.00              |                | 1,092,694.00              |                  |                | 0.00                      |                     |
| Site Discretionary Program Awards         | 0000           | 9780         | 322,362.00                |                | 322,362.00                |                  |                | 0.00                      |                     |
| Attendance Programs                       | 0000           | 9780         | 70,000.00                 |                | 70,000.00                 |                  |                | 0.00                      |                     |
| Site Facility Use Agreements              | 0000           | 9780         | 332,814.00                |                | 332,814.00                |                  |                | 0.00                      |                     |
| Athletics and Band Support                | 0000           | 9780         | 66,117.00                 |                | 66,117.00                 |                  |                | 0.00                      |                     |
| Other Grants                              | 0000           | 9780         | 20,094.00                 |                | 20,094.00                 |                  |                | 0.00                      |                     |
| Special Projects                          | 0000           | 9780         | 302,223.00                |                | 302,223.00                |                  |                | 0.00                      |                     |
| Community Engagement Initiative           | 0000           | 9780         | 90,000.00                 |                | 90,000.00                 |                  |                | 0.00                      |                     |
| Non-Resident Student Fees                 | 0000           | 9780         | 1,106,262.00              |                | 1,106,262.00              |                  |                | 0.00                      |                     |
| Medi-Cal Administrative Activities (MAA)  | 0000           | 9780         |                           |                | 0.00                      | 369,829.00       |                | 369,829.00                |                     |
| Donations                                 | 0000           | 9780         |                           |                | 0.00                      | 1,000,000.00     |                | 1,000,000.00              |                     |
| Site Discretionary Program Awards         | 0000           | 9780         |                           |                | 0.00                      | 322,362.00       |                | 322,362.00                |                     |
| Site Facility Use Agreement               | 0000           | 9780         |                           |                | 0.00                      | 457,814.00       |                | 457,814.00                |                     |
| Non-Resident student Fees                 | 0000           | 9780         |                           |                | 0.00                      | 1,174,181.00     |                | 1,174,181.00              |                     |
| e) Unassigned/Unappropriated              |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                | 9789         | 10,358,009.00             | 0.00           | 10,358,009.00             | 11,022,000.00    | 0.00           | 11,022,000.00             | 6.4%                |
| Unassigned/Unappropriated Amount          |                | 9790         | 28,063,780.00             | 0.00           | 28,063,780.00             | 0.00             | 0.00           | 0.00                      | -100.0%             |

| Resource                  | Description  | 2023-24           |  | 2024-25       |
|---------------------------|--|-------------------|--|---------------|
|                           |  | Estimated Actuals |  | Budget        |
| 6266                      | Educator Effectiveness, FY 2021-22   | 2,194,427.00      |  | 1,056,754.00  |
| 6300                      | Lottery : Instructional Materials  | 2,187,395.00      |  | 2,187,395.00  |
| 6500                      | Special Education  | 586,725.00        |  | 555,162.00    |
| 6546                      | Mental Health-Related Services   | 411,161.00        |  | 385,029.00    |
| 6547                      | Special Education Early Intervention Preschool Grant                               | 4,299,203.00      |  | 5,471,741.00  |
| 6762                      | Arts, Music, and Instructional Materials Discretionary Block Grant                 | 11,877,853.00     |  | 6,873,645.00  |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 2,485,415.00      |  | 0.00          |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds        | 820,374.00        |  | 0.00          |
| 7311                      | Classified School Employee Professional Development Block Grant                    | 119,291.00        |  | 0.00          |
| 7412                      | A-G Access/Success Grant   | 328,648.00        |  | 53,490.00     |
| 7413                      | A-G Learning Loss Mitigation Grant   | 132,149.00        |  | 39,498.00     |
| 7435                      | Learning Recovery Emergency Block Grant  | 15,888,794.00     |  | 12,473,298.00 |
| 7810                      | Other Restricted State   | 218,388.00        |  | 118,387.00    |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)         | 3,012,918.00      |  | 3,969,742.00  |
| 9010                      | Other Restricted Local   | 2,602,250.00      |  | 2,824,224.00  |
| Total, Restricted Balance |  | 47,164,991.00     |  | 36,008,365.00 |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SUPPLEMENTAL FORMS

2024 - 2025  
Adopted Budget



| Description  | 2023-24 Estimated Actuals |            |            | 2024-25 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)  | 20,823.87                 | 20,803.05  | 21,519.39  | 20,777.90         | 20,757.12            | 21,015.57            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 20,823.87                 | 20,803.05  | 21,519.39  | 20,777.90         | 20,757.12            | 21,015.57            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 1.80                      | 1.80       | 1.80       | 1.80              | 1.80                 | 1.80                 |
| b. Special Education-Special Day Class   | 2.60                      | 2.60       | 2.60       | 2.60              | 2.60                 | 2.60                 |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   | .12                       | .12        | .12        | .12               | .12                  | .12                  |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 4.52                      | 4.52       | 4.52       | 4.52              | 4.52                 | 4.52                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 20,828.39                 | 20,807.57  | 21,523.91  | 20,782.42         | 20,761.64            | 21,020.09            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| Description                     | Object    | Beginning Balances (Ref. Only) | July           | August         | September      | October        | November       | December      | January        | February      |
|---------------------------------|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE      |                                |                |                |                |                |                |               |                |               |
| A. BEGINNING CASH               |           |                                | 117,017,057.88 | 111,023,444.88 | 106,317,778.88 | 119,557,919.88 | 117,239,632.88 | 95,879,236.88 | 113,449,845.88 | 98,408,357.88 |
| B. RECEIPTS                     |           |                                |                |                |                |                |                |               |                |               |
| LCFF/Revenue Limit Sources      |           |                                |                |                |                |                |                |               |                |               |
| Principal Apportionment         | 8010-8019 |                                | 18,690,643.00  | 18,690,643.00  | 36,020,370.00  | 18,690,643.00  | 0.00           | 17,329,727.00 | 7,476,257.00   | 8,648,198.00  |
| 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           | (22,981.00)    | 0.00          | 0.00           | 0.00          |
| Federal Revenue                 | 8100-8299 |                                | 914,024.00     | 30,883.00      | 51,696.00      | 39,483.00      | 730,318.00     | 0.00          | 268,062.00     | 906,000.00    |
| Other State Revenue             | 8300-8599 |                                | 876,402.00     | 3,119,812.00   | 896,739.00     | 1,179,032.00   | 1,057,613.00   | 1,946,036.00  | 470,005.00     | 1,132,901.00  |
| Other Local Revenue             | 8600-8799 |                                | 2,055.00       | 203,243.00     | 2,374,601.00   | 3,292,619.00   | 1,830,831.00   | 1,465,888.00  | 4,485,659.00   | 1,712,625.00  |
| Interfund Transfers In          | 8900-8929 |                                | 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                  |           |                                | 20,483,124.00  | 25,967,283.00  | 39,350,323.00  | 24,297,003.00  | 6,885,542.00   | 41,960,935.00 | 13,588,610.00  | 32,428,589.00 |
| C. DISBURSEMENTS                |           |                                |                |                |                |                |                |               |                |               |
| Certificated Salaries           | 1000-1999 |                                | 11,919,363.00  | 12,534,218.00  | 12,703,026.00  | 14,430,624.00  | 12,969,461.00  | 12,799,616.00 | 13,286,917.00  | 13,003,919.00 |
| Classified Salaries             | 2000-2999 |                                | 3,940,635.00   | 4,704,150.00   | 4,595,410.00   | 5,473,317.00   | 5,000,387.00   | 4,995,447.00  | 4,693,420.00   | 4,596,322.00  |
| Employee Benefits               | 3000-3999 |                                | 8,259,031.00   | 5,693,893.00   | 5,684,043.00   | 5,942,718.00   | 6,677,525.00   | 5,064,066.00  | 5,941,521.00   | 5,777,508.00  |
| Books and Supplies              | 4000-4999 |                                | 0.00           | 741,572.00     | 778,907.00     | 812,061.00     | 658,935.00     | 690,318.00    | 1,637,866.00   | 390,257.00    |
| Services                        | 5000-5999 |                                | 3,644,981.00   | 3,291,468.00   | 2,255,451.00   | 2,294,207.00   | 2,877,559.00   | 1,432,223.00  | 2,967,670.00   | 1,938,296.00  |
| Capital Outlay                  | 6000-6999 |                                | 0.00           | 954,238.00     | 373,720.00     | 231,929.00     | 118,907.00     | 25,304.00     | 74,640.00      | 22,032.00     |
| Other Outgo                     | 7000-7499 |                                | 195,640.00     | 11,955.00      | 11,955.00      | 11,955.00      | 0.00           | 179,988.00    | 4,129.00       | 4,713.00      |
| Interfund Transfers Out         | 7600-7629 |                                | 0.00           | 0.00           | 0.00           | 3,572,931.00   | 0.00           | 0.00          | 0.00           | 0.00          |

| Description  | Object        | Beginning<br>Balances<br>(Ref. Only) | July           | August         | September      | October        | November        | December       | January         | February       |
|--|---------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|
| All Other Financing Uses                           | 7630-<br>7699 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| TOTAL DISBURSEMENTS                                |               |                                      | 27,959,650.00  | 27,931,494.00  | 26,402,512.00  | 32,769,742.00  | 28,302,774.00   | 25,176,962.00  | 28,606,163.00   | 25,733,047.00  |
| D. BALANCE SHEET ITEMS                             |               |                                      |                |                |                |                |                 |                |                 |                |
| <u>Assets and Deferred Outflows</u>                |               |                                      |                |                |                |                |                 |                |                 |                |
| Cash Not In Treasury                               | 9111-<br>9199 | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Accounts Receivable                                | 9200-<br>9299 | 0.00                                 | 2,729,155.00   | 831,793.00     | 237,959.00     | 9,979,027.00   | 107,388.00      | 779,701.00     | (62,426.00)     | 23,798.00      |
| Due From Other Funds                               | 9310          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Stores   | 9320          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Prepaid Expenditures                               | 9330          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Other Current Assets                               | 9340          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Lease Receivable                                   | 9380          |                                      |                |                |                |                |                 |                |                 |                |
| Deferred Outflows of Resources                     | 9490          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| SUBTOTAL   |               | 0.00                                 | 2,729,155.00   | 831,793.00     | 237,959.00     | 9,979,027.00   | 107,388.00      | 779,701.00     | (62,426.00)     | 23,798.00      |
| <u>Liabilities and Deferred Inflows</u>            |               |                                      |                |                |                |                |                 |                |                 |                |
| Accounts Payable                                   | 9500-<br>9599 | 19,553,350.00                        | 1,246,242.00   | 3,573,248.00   | (54,371.00)    | 3,824,575.00   | 50,552.00       | (6,935.00)     | (38,491.00)     | (49,671.00)    |
| Due To Other Funds                                 | 9610          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Current Loans                                      | 9640          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Unearned Revenues                                  | 9650          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| Deferred Inflows of Resources                      | 9690          | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            | 0.00           | 0.00            | 0.00           |
| SUBTOTAL   |               | 19,553,350.00                        | 1,246,242.00   | 3,573,248.00   | (54,371.00)    | 3,824,575.00   | 50,552.00       | (6,935.00)     | (38,491.00)     | (49,671.00)    |
| <u>Nonoperating</u>                                |               |                                      |                |                |                |                |                 |                |                 |                |
| Suspense Clearing                                  | 9910          |                                      |                |                |                |                |                 |                |                 |                |
| TOTAL BALANCE SHEET ITEMS                          |               | (19,553,350.00)                      | 1,482,913.00   | (2,741,455.00) | 292,330.00     | 6,154,452.00   | 56,836.00       | 786,636.00     | (23,935.00)     | 73,469.00      |
| E. NET INCREASE/DECREASE (B - C + D)               |               |                                      | (5,993,613.00) | (4,705,666.00) | 13,240,141.00  | (2,318,287.00) | (21,360,396.00) | 17,570,609.00  | (15,041,488.00) | 6,769,011.00   |
| F. ENDING CASH (A + E)                             |               |                                      | 111,023,444.88 | 106,317,778.88 | 119,557,919.88 | 117,239,632.88 | 95,879,236.88   | 113,449,845.88 | 98,408,357.88   | 105,177,368.88 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |               |                                      |                |                |                |                |                 |                |                 |                |

| Description                     | Object    | March          | April          | May            | June           | Accruals       | Adjustments | TOTAL          | BUDGET         |
|---------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|-------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE      |                |                |                |                |                |             |                |                |
| A. BEGINNING CASH               |           | 105,177,368.88 | 112,877,861.88 | 110,372,657.88 | 104,306,493.88 |                |             |                |                |
| B. RECEIPTS                     |           |                |                |                |                |                |             |                |                |
| LCFF/Revenue Limit Sources      |           |                |                |                |                |                |             |                |                |
| Principal Apportionment         | 8010-8019 | 25,528,839.00  | 8,648,198.00   | 8,648,198.00   | 25,528,839.00  | 0.00           | 0.00        | 193,900,555.00 | 193,900,555.00 |
| Property Taxes                  | 8020-8079 | 349,796.00     | 7,024,509.00   | 10,396,799.00  | 2,595,510.00   | 0.00           | 0.00        | 70,817,996.00  | 70,817,996.00  |
| Miscellaneous Funds             | 8080-8099 | 0.00           | (8,592.00)     | 0.00           | 3,706.00       | (3,673,554.00) | 0.00        | (3,701,421.00) | (3,701,421.00) |
| Federal Revenue                 | 8100-8299 | 0.00           | 1,409,659.00   | 1,056,836.00   | 867,842.00     | 4,853,259.00   | 0.00        | 11,128,062.00  | 11,128,062.00  |
| Other State Revenue             | 8300-8599 | 2,783,170.00   | 1,094,629.00   | 1,515,127.00   | 10,349,622.00  | 6,023,544.00   | 0.00        | 32,444,632.00  | 32,444,632.00  |
| Other Local Revenue             | 8600-8799 | 4,208,213.00   | 2,847,587.00   | 1,160,182.00   | 3,868,002.00   | 3,066,702.00   | 0.00        | 30,518,207.00  | 30,518,207.00  |
| Interfund Transfers In          | 8900-8929 | 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                  |           | 32,870,018.00  | 21,015,990.00  | 22,777,142.00  | 43,213,521.00  | 10,269,951.00  | 0.00        | 335,108,031.00 | 335,108,031.00 |
| C. DISBURSEMENTS                |           |                |                |                |                |                |             |                |                |
| Certificated Salaries           | 1000-1999 | 13,012,599.00  | 13,079,147.00  | 12,848,395.00  | 13,309,056.00  | 4,902,846.00   | 0.00        | 160,799,187.00 | 160,799,187.00 |
| Classified Salaries             | 2000-2999 | 4,971,677.00   | 5,001,805.00   | 5,190,202.00   | 5,073,313.00   | 8,165,033.00   | 0.00        | 66,401,118.00  | 66,401,118.00  |
| Employee Benefits               | 3000-3999 | 5,834,179.00   | 6,771,014.00   | 5,910,586.00   | 17,898,556.00  | 3,177,899.00   | 0.00        | 88,622,539.00  | 88,622,539.00  |
| Books and Supplies              | 4000-4999 | 900,220.00     | 514,355.00     | 580,421.00     | 4,115,878.00   | 2,268,370.00   | 0.00        | 14,089,160.00  | 14,089,160.00  |
| Services                        | 5000-5999 | 1,384,846.00   | 2,155,537.00   | 2,518,828.00   | 2,863,467.00   | 1,478,844.00   | 0.00        | 31,103,377.00  | 31,103,377.00  |
| Capital Outlay                  | 6000-6999 | 122,185.00     | 153,677.00     | 367,771.00     | 858,145.00     | 418,472.00     | 0.00        | 3,721,020.00   | 3,721,020.00   |
| Other Outgo                     | 7000-7499 | 4,713.00       | 4,713.00       | 11,955.00      | 17,524.00      | (1,368,585.00) | 0.00        | (909,345.00)   | (909,345.00)   |
| Interfund Transfers Out         | 7600-7629 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 3,572,931.00   | 3,572,931.00   |
| 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                                |           | 26,230,419.00  | 27,680,248.00  | 27,428,158.00  | 44,135,939.00  | 19,042,879.00  | 0.00        | 367,399,987.00  | 367,399,987.00  |
| D. BALANCE SHEET ITEMS                             |           |                |                |                |                |                |             |                 |                 |
| <u>Assets and Deferred Outflows</u>                |           |                |                |                |                |                |             |                 |                 |
| Cash Not In Treasury                               | 9111-9199 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.00        | 0.00            |                 |
| Accounts Receivable                                | 9200-9299 | 1,041,991.00   | 4,156,742.00   | 47,975.00      | (319,753.00)   | 0.00           | 0.00        | 19,553,350.00   |                 |
| 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   |           | 1,041,991.00   | 4,156,742.00   | 47,975.00      | (319,753.00)   | 0.00           | 0.00        | 19,553,350.00   |                 |
| <u>Liabilities and Deferred Inflows</u>            |           |                |                |                |                |                |             |                 |                 |
| Accounts Payable                                   | 9500-9599 | (18,903.00)    | (2,312.00)     | 1,463,123.00   | 21,215.00      | 0.00           | 0.00        | 10,008,272.00   |                 |
| 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   |           | (18,903.00)    | (2,312.00)     | 1,463,123.00   | 21,215.00      | 0.00           | 0.00        | 10,008,272.00   |                 |
| <u>Nonoperating</u>                                |           |                |                |                |                |                |             |                 |                 |
| Suspense Clearing                                  | 9910      |                |                |                |                |                |             | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 1,060,894.00   | 4,159,054.00   | (1,415,148.00) | (340,968.00)   | 0.00           | 0.00        | 9,545,078.00    |                 |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 7,700,493.00   | (2,505,204.00) | (6,066,164.00) | (1,263,386.00) | (8,772,928.00) | 0.00        | (22,746,878.00) | (32,291,956.00) |
| F. ENDING CASH (A + E)                             |           | 112,877,861.88 | 110,372,657.88 | 104,306,493.88 | 103,043,107.88 |                |             |                 |                 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                |                |                |                |                |             | 94,270,179.88   |                 |

| Description                     | Object        | Beginning<br>Balances<br>(Ref. Only) | July           | August        | September     | October       | November      | December      | January       | February      |
|---------------------------------|---------------|--------------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: |               |                                      | JUNE           |               |               |               |               |               |               |               |
| A. BEGINNING CASH               |               |                                      | 103,043,107.88 | 94,285,168.88 | 84,602,048.88 | 97,516,414.88 | 90,713,215.88 | 68,779,992.88 | 85,621,762.88 | 70,445,945.88 |
| B. RECEIPTS                     |               |                                      |                |               |               |               |               |               |               |               |
| LCFF/Revenue Limit Sources      |               |                                      |                |               |               |               |               |               |               |               |
| Principal Apportionment         | 8010-<br>8019 |                                      | 18,821,973.00  | 18,821,973.00 | 35,927,157.00 | 18,821,973.00 | 0.00          | 17,105,184.00 | 7,528,789.00  | 9,855,143.00  |
| Property Taxes                  | 8020-<br>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-<br>8099 |                                      | 0.00           | 0.00          | 0.00          | 0.00          | (23,269.00)   | 0.00          | 0.00          | 0.00          |
| Federal Revenue                 | 8100-<br>8299 |                                      | 833,989.00     | 28,179.00     | 47,169.00     | 36,026.00     | 666,369.00    | 0.00          | 244,590.00    | 826,668.00    |
| Other State Revenue             | 8300-<br>8599 |                                      | 855,639.00     | 3,045,901.00  | 875,494.00    | 1,151,100.00  | 1,032,557.00  | 1,899,933.00  | 458,870.00    | 1,106,062.00  |
| Other Local Revenue             | 8600-<br>8799 |                                      | 1,887.00       | 186,614.00    | 2,180,321.00  | 3,023,230.00  | 1,681,040.00  | 1,345,955.00  | 4,118,660.00  | 1,572,505.00  |
| Interfund Transfers In          | 8900-<br>8929 |                                      | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| All Other Financing Sources     | 8930-<br>8979 |                                      | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| TOTAL RECEIPTS                  |               |                                      | 20,513,488.00  | 26,005,369.00 | 39,037,058.00 | 24,127,555.00 | 6,646,458.00  | 41,570,356.00 | 13,239,536.00 | 33,389,243.00 |
| C. DISBURSEMENTS                |               |                                      |                |               |               |               |               |               |               |               |
| Certificated Salaries           | 1000-<br>1999 |                                      | 12,038,557.00  | 12,659,560.00 | 12,830,056.00 | 13,057,817.00 | 13,099,156.00 | 12,927,612.00 | 13,286,917.00 | 13,003,919.00 |
| Classified Salaries             | 2000-<br>2999 |                                      | 3,980,041.00   | 4,751,192.00  | 4,641,364.00  | 4,953,786.00  | 5,050,391.00  | 5,045,401.00  | 4,693,421.00  | 4,596,322.00  |
| Employee Benefits               | 3000-<br>3999 |                                      | 8,341,621.00   | 5,750,832.00  | 5,740,883.00  | 5,903,799.00  | 6,744,300.00  | 5,104,607.00  | 5,941,521.00  | 5,777,508.00  |
| Books and Supplies              | 4000-<br>4999 |                                      | 0.00           | 614,689.00    | 645,636.00    | 673,117.00    | 546,191.00    | 572,205.00    | 1,357,627.00  | 323,484.00    |
| Services                        | 5000-<br>5999 |                                      | 3,854,950.00   | 3,481,073.00  | 2,385,376.00  | 2,426,365.00  | 3,043,321.00  | 1,514,726.00  | 3,138,623.00  | 2,049,951.00  |
| Capital Outlay                  | 6000-<br>6999 |                                      | 0.00           | 471,577.00    | 184,689.00    | 114,617.00    | 58,763.00     | 12,505.00     | 36,886.00     | 10,888.00     |
| Other Outgo                     | 7000-<br>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-<br>7629 |                                      | 0.00           | 0.00          | 0.00          | 2,400,000.00  | 0.00          | 0.00          | 0.00          | 0.00          |

| Description  | Object        | Beginning<br>Balances<br>(Ref. Only) | July           | August         | September     | October        | November        | December      | January         | February      |
|--|---------------|--------------------------------------|----------------|----------------|---------------|----------------|-----------------|---------------|-----------------|---------------|
| All Other Financing Uses                           | 7630-<br>7699 |                                      | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| TOTAL DISBURSEMENTS                                |               |                                      | 28,409,514.00  | 27,740,799.00  | 26,439,880.00 | 29,541,377.00  | 28,542,122.00   | 25,355,853.00 | 28,459,097.00   | 25,766,754.00 |
| D. BALANCE SHEET ITEMS                             |               |                                      |                |                |               |                |                 |               |                 |               |
| <u>Assets and Deferred Outflows</u>                |               |                                      |                |                |               |                |                 |               |                 |               |
| Cash Not In Treasury                               | 9111-<br>9199 | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Accounts Receivable                                | 9200-<br>9299 | 15,312,090.00                        | 2,137,182.00   | 651,371.00     | 186,344.00    | 7,814,505.00   | 84,095.00       | 610,578.00    | (48,885.00)     | 18,636.00     |
| Due From Other Funds                               | 9310          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Stores   | 9320          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Prepaid Expenditures                               | 9330          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Other Current Assets                               | 9340          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Lease Receivable                                   | 9380          |                                      |                |                |               |                |                 |               |                 |               |
| Deferred Outflows of Resources                     | 9490          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| SUBTOTAL   |               | 15,312,090.00                        | 2,137,182.00   | 651,371.00     | 186,344.00    | 7,814,505.00   | 84,095.00       | 610,578.00    | (48,885.00)     | 18,636.00     |
| <u>Liabilities and Deferred Inflows</u>            |               |                                      |                |                |               |                |                 |               |                 |               |
| Accounts Payable                                   | 9500-<br>9599 | 24,085,018.00                        | 2,999,095.00   | 8,599,061.00   | (130,844.00)  | 9,203,882.00   | 121,654.00      | (16,689.00)   | (92,629.00)     | (119,534.00)  |
| Due To Other Funds                                 | 9610          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Current Loans                                      | 9640          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Unearned Revenues                                  | 9650          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| Deferred Inflows of Resources                      | 9690          | 0.00                                 | 0.00           | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00            | 0.00          |
| SUBTOTAL   |               | 24,085,018.00                        | 2,999,095.00   | 8,599,061.00   | (130,844.00)  | 9,203,882.00   | 121,654.00      | (16,689.00)   | (92,629.00)     | (119,534.00)  |
| <u>Nonoperating</u>                                |               |                                      |                |                |               |                |                 |               |                 |               |
| Suspense Clearing                                  | 9910          |                                      |                |                |               |                |                 |               |                 |               |
| TOTAL BALANCE SHEET ITEMS                          |               | (8,772,928.00)                       | (861,913.00)   | (7,947,690.00) | 317,188.00    | (1,389,377.00) | (37,559.00)     | 627,267.00    | 43,744.00       | 138,170.00    |
| E. NET INCREASE/DECREASE (B - C + D)               |               |                                      | (8,757,939.00) | (9,683,120.00) | 12,914,366.00 | (6,803,199.00) | (21,933,223.00) | 16,841,770.00 | (15,175,817.00) | 7,760,659.00  |
| F. ENDING CASH (A + E)                             |               |                                      | 94,285,168.88  | 84,602,048.88  | 97,516,414.88 | 90,713,215.88  | 68,779,992.88   | 85,621,762.88 | 70,445,945.88   | 78,206,604.88 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |               |                                      |                |                |               |                |                 |               |                 |               |



| Description                     | Object    | March         | April         | May           | June          | Accruals       | Adjustments | TOTAL          | BUDGET         |
|---------------------------------|-----------|---------------|---------------|---------------|---------------|----------------|-------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           |               |               |               |               |                |             |                |                |
| A. BEGINNING CASH               | JUNE      | 78,206,604.88 | 87,902,981.88 | 85,365,490.88 | 78,354,924.82 |                |             |                |                |
| B. RECEIPTS                     |           |               |               |               |               |                |             |                |                |
| LCFF/Revenue Limit Sources      |           |               |               |               |               |                |             |                |                |
| Principal Apportionment         | 8010-8019 | 27,998,301.00 | 9,855,143.00  | 9,855,143.00  | 27,998,299.00 | 0.00           | 0.00        | 202,589,078.00 | 202,589,078.00 |
| Property Taxes                  | 8020-8079 | 349,796.00    | 7,024,509.00  | 10,396,799.00 | 2,595,510.00  | 0.00           | 0.00        | 70,817,996.00  | 70,817,996.00  |
| Miscellaneous Funds             | 8080-8099 | 0.00          | (8,700.00)    | 0.00          | 3,752.00      | (3,719,655.00) | 0.00        | (3,747,872.00) | (3,747,872.00) |
| Federal Revenue                 | 8100-8299 | 0.00          | 1,286,225.00  | 964,296.00    | 791,851.00    | 4,428,291.00   | 0.00        | 10,153,653.00  | 10,153,653.00  |
| Other State Revenue             | 8300-8599 | 2,717,234.00  | 1,068,696.00  | 1,479,232.00  | 10,104,430.00 | 5,880,840.00   | 0.00        | 31,675,988.00  | 31,675,988.00  |
| Other Local Revenue             | 8600-8799 | 3,863,914.00  | 2,614,609.00  | 1,065,261.00  | 3,551,538.00  | 2,815,796.00   | 0.00        | 28,021,330.00  | 28,021,330.00  |
| Interfund Transfers In          | 8900-8929 | 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                  |           | 34,929,245.00 | 21,840,482.00 | 23,760,731.00 | 45,045,380.00 | 9,405,272.00   | 0.00        | 339,510,173.00 | 339,510,173.00 |
| C. DISBURSEMENTS                |           |               |               |               |               |                |             |                |                |
| Certificated Salaries           | 1000-1999 | 13,012,600.00 | 13,079,148.00 | 12,848,395.00 | 13,309,056.00 | 1,661,527.43   | 0.00        | 156,814,320.43 | 156,814,320.43 |
| Classified Salaries             | 2000-2999 | 4,971,678.00  | 5,001,806.00  | 5,190,202.00  | 5,073,313.00  | 1,492,369.00   | 0.00        | 59,441,286.00  | 59,441,286.00  |
| Employee Benefits               | 3000-3999 | 5,834,179.00  | 6,771,014.00  | 5,910,586.00  | 17,898,556.00 | 315,016.00     | 0.00        | 86,034,422.00  | 86,034,422.00  |
| Books and Supplies              | 4000-4999 | 746,192.00    | 426,349.00    | 481,111.00    | 3,411,651.00  | 1,880,253.00   | 0.00        | 11,678,505.00  | 11,678,505.00  |
| Services                        | 5000-5999 | 1,464,620.00  | 2,279,707.00  | 2,663,925.00  | 3,028,417.00  | 1,564,032.00   | 0.00        | 32,895,086.00  | 32,895,086.00  |
| Capital Outlay                  | 6000-6999 | 60,383.00     | 75,946.00     | 181,749.00    | 424,088.00    | 206,807.00     | 0.00        | 1,838,898.00   | 1,838,898.00   |
| Other Outgo                     | 7000-7499 | 4,682.00      | 4,682.00      | 11,876.00     | 17,407.00     | (1,157,990.00) | 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                                |           | 26,094,334.00 | 27,638,652.00  | 27,287,844.00  | 43,162,488.00 | 5,962,014.43 | 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 | 815,976.00    | 3,255,115.00   | 37,569.00      | (250,396.00)  | 0.00         | 0.00        | 15,312,090.00   |                 |
| 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   |           | 815,976.00    | 3,255,115.00   | 37,569.00      | (250,396.00)  | 0.00         | 0.00        | 15,312,090.00   |                 |
| <u>Liabilities and Deferred Inflows</u>            |           |               |                |                |               |              |             |                 |                 |
| Accounts Payable                                   | 9500-9599 | (45,490.00)   | (5,564.00)     | 3,521,022.06   | 51,053.94     | 0.00         | 0.00        | 24,085,018.00   |                 |
| 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   |           | (45,490.00)   | (5,564.00)     | 3,521,022.06   | 51,053.94     | 0.00         | 0.00        | 24,085,018.00   |                 |
| <u>Nonoperating</u>                                |           |               |                |                |               |              |             |                 |                 |
| Suspense Clearing                                  | 9910      |               |                |                |               |              |             | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 861,466.00    | 3,260,679.00   | (3,483,453.06) | (301,449.94)  | 0.00         | 0.00        | (8,772,928.00)  |                 |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 9,696,377.00  | (2,537,491.00) | (7,010,566.06) | 1,581,442.06  | 3,443,257.57 | 0.00        | (19,663,483.43) | (10,890,555.43) |
| F. ENDING CASH (A + E)                             |           | 87,902,981.88 | 85,365,490.88  | 78,354,924.82  | 79,936,366.88 |              |             |                 |                 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |                |                |               |              |             | 83,379,624.45   |                 |

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

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries                  | 151,579,572.00             | 301     | 0.00                        | 303     | 151,579,572.00                                   | 305     | 3,060,880.00                             |   | 307     | 148,518,692.00                              | 309     |
| 2000 - Classified Salaries                    | 56,584,551.00              | 311     | 157,834.00                  | 313     | 56,426,717.00                                    | 315     | 4,004,630.00                             |   | 317     | 52,422,087.00                               | 319     |
| 3000 - Employee Benefits                      | 83,866,784.00              | 321     | 1,102,108.00                | 323     | 82,764,676.00                                    | 325     | 2,608,076.00                             |   | 327     | 80,156,600.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 14,607,854.00              | 331     | 24,372.00                   | 333     | 14,583,482.00                                    | 335     | 4,204,699.00                             |   | 337     | 10,378,783.00                               | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 28,986,435.00              | 341     | 38,000.00                   | 343     | 28,948,435.00                                    | 345     | 2,269,869.00                             |   | 347     | 26,678,566.00                               | 349     |
| TOTAL   |                            |         |                             |         | 334,302,882.00                                   | 365     | TOTAL                                    |   |         | 318,154,728.00                              | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)  | Object      |                | EDP No. |
|---|-------------|----------------|---------|
| 1. Teacher Salaries as Per EC 41011. ....   | 1100        | 124,404,610.00 | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. ....   | 2100        | 17,195,165.00  | 380     |
| 3. STRS. ....   | 3101 & 3102 | 33,902,088.00  | 382     |
| 4. PERS. ....   | 3201 & 3202 | 4,529,226.00   | 383     |
| 5. OASDI - Regular, Medicare and Alternative. ....  | 3301 & 3302 | 3,139,550.00   | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). ....   | 3401 & 3402 | 10,248,715.00  | 385     |
| 7. Unemployment Insurance. ....   | 3501 & 3502 | 68,667.00      | 390     |
| 8. Workers' Compensation Insurance. ....  | 3601 & 3602 | 1,924,424.00   | 392     |
| 9. OPEB, Active Employees (EC 41372). ....  | 3751 & 3752 | 0.00           |         |
| 10. Other Benefits (EC 22310). ....   | 3901 & 3902 | 108,917.00     | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....   |             | 195,521,362.00 | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. ....  |             | 0.00           |         |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). ....   |             | 0.00           | 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....  |             |                | 396     |
| 14. TOTAL SALARIES AND BENEFITS. ....   |             | 195,521,362.00 | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. .... |             | 61.45%         |         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . ....  |             |                |         |

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

Budget, July 1  
2024-25 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

33 75200 0000000  
Form CEB  
F8BX27RAWU(2024-25)

| PART I -<br>CURRENT<br>EXPENSE<br>FORMULA                   | Total Expense for<br>Year (1) | EDP No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current<br>Expense of<br>Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)*<br>(See Note 2)<br>(4b) | EDP<br>No. | Current<br>Expense- Part<br>II (Col 3 - Col<br>4) (5) | EDP<br>No. |
|---|-------------------------------|---------|-----------------------------------|------------|--|------------|---|--|------------|---|------------|
| 1000 -<br>Certificated<br>Salaries                          | 160,799,187.00                | 301     | 0.00                              | 303        | 160,799,187.00   | 305        | 2,965,685.00                                      |  | 307        | 157,833,502.00  | 309        |
| 2000 -<br>Classified<br>Salaries                            | 66,401,118.00                 | 311     | 165,000.00                        | 313        | 66,236,118.00  | 315        | 4,804,648.00                                      |  | 317        | 61,431,470.00   | 319        |
| 3000 -<br>Employee<br>Benefits                              | 88,622,539.00                 | 321     | 1,131,574.00                      | 323        | 87,490,965.00  | 325        | 3,062,621.00                                      |  | 327        | 84,428,344.00   | 329        |
| 4000 -<br>Books,<br>Supplies<br>Equip<br>Replace.<br>(6500) | 14,089,160.00                 | 331     | 0.00                              | 333        | 14,089,160.00  | 335        | 2,079,809.00                                      |  | 337        | 12,009,351.00   | 339        |
| 5000 -<br>Services. .<br>& 7300 -<br>Indirect<br>Costs      | 29,734,792.00                 | 341     | 0.00                              | 343        | 29,734,792.00  | 345        | 2,177,466.00                                      |  | 347        | 27,557,326.00   | 349        |
| TOTAL   |                               |         |                                   |            | 358,350,222.00   | 365        | TOTAL   |  |            | 343,259,993.00  | 369        |

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

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

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

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

|  |                |     |
|--|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   | 213,758,669.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .                                    | 0.00           |     |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . . | 0.00           | 396 |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |                | 396 |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   | 213,758,669.00 | 397 |

|   |        |  |
|---|--------|--|
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary , 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . | 62.27% |  |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .   |        |  |

|   |                |  |
|---|----------------|--|
| PART III: DEFICIENCY AMOUNT   |                |  |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |  |
| 1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .   | 55.00%         |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 62.27%         |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .   | 0.00%          |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .  | 343,259,993.00 |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | 0.00           |  |

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

| Section I -<br>Expenditures   | Funds 01, 09, and 62 |                                 |                             | 2023-24<br>Expenditures |
|---|----------------------|---------------------------------|-----------------------------|-------------------------|
|   | Goals                | Functions                       | Objects                     |                         |
| A. Total state, federal, and local expenditures (all resources)   | All                  | All                             | 1000-7999                   | 345,266,961.00          |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | All                             | 1000-7999                   | 20,927,104.00           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |                      |                                 |                             |                         |
| 1. Community Services   | All                  | 5000-5999                       | 1000-7999                   | 186,492.00              |
| 2. Capital Outlay   | All except 7100-7199 | All except 5000-5999            | 6000-6999 except 6600, 6910 | 2,882,287.00            |
| 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                   | 5,900,000.00            |
| 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) |   |     |                      | 9,329,980.00                            |
| D. Plus additional MOE expenditures:   |   |     | 1000-7143, 7300-7439 |   |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)   | All   | All | minus 8000-8699      | 0.00                                    |
| 2. Expenditures to cover deficits for student body activities                                    | Manually entered. Must not include expenditures in lines A or D1.             |     |                      |   |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)        |   |     |                      | 315,009,877.00                          |
| <b>Section II - Expenditures Per ADA</b>   |   |     |                      | <b>2023-24 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)                  |   |     |                      | 20,807.57                               |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |   |     |                      | 15,139.20                               |

| Section III -<br>MOE<br>Calculation<br>(For data<br>collection<br>only. Final<br>determination<br>will be done<br>by CDE)  | Total          | Per ADA   |
|--|----------------|-----------|
| A. Base<br>expenditures<br>(Preloaded<br>expenditures<br>from prior year<br>official CDE<br>MOE<br>calculation).<br>(Note: If the<br>prior year MOE<br>was not met,<br>CDE has<br>adjusted the<br>prior year base<br>to 90 percent<br>of the<br>preceding prior<br>year amount<br>rather than the<br>actual prior<br>year<br>expenditure<br>amount.) | 287,475,752.42 | 13,921.96 |
| 1.<br>Adjustment<br>to base<br>expenditure<br>and<br>expenditure<br>per ADA<br>amounts for<br>LEAs failing<br>prior year<br>MOE<br>calculation<br>(From<br>Section IV)   | 0.00           | 0.00      |
| 2. Total<br>adjusted<br>base<br>expenditure<br>amounts<br>(Line A plus<br>Line A.1)  | 287,475,752.42 | 13,921.96 |
| B. Required<br>effort (Line A.2<br>times 90%)  | 258,728,177.18 | 12,529.76 |
| C. Current<br>year<br>expenditures<br>(Line I.E and<br>Line II.B)  | 315,009,877.00 | 15,139.20 |
| D. MOE<br>deficiency<br>amount, if any<br>(Line B minus<br>Line C) (If<br>negative, then<br>zero)  | 0.00           | 0.00      |

| <div>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.)</div> <div>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)</div> | MOE Met            |                      |
|---|--------------------|----------------------|
|   | 0.00%              | 0.00%                |
| 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                 |

Budget, July 1  
2023-24 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|---|---------------------------------------|---|---|--|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |   |   |  |              |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 0.00  |   | 3,998,973.00   | 3,998,973.00 |
| 2. State Lottery Revenue  | 8560                                  | 3,954,056.00                                |   | 1,792,235.00   | 5,746,291.00 |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |   | 0.00   | 0.00         |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |   | 0.00   | 0.00         |
| 5. Contributions from Unrestricted Resources (Total must be zero)           | 8980                                  | 0.00  |   |  | 0.00         |
| 6. Total Available (Sum Lines A1 through A5)                                |                                       | 3,954,056.00                                | 0.00  | 5,791,208.00   | 9,745,264.00 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |   |   |  |              |
| 1. Certificated Salaries  | 1000-1999                             | 3,060,880.00                                |   | 0.00   | 3,060,880.00 |
| 2. Classified Salaries  | 2000-2999                             | 0.00  |   | 0.00   | 0.00         |
| 3. Employee Benefits  | 3000-3999                             | 893,176.00                                  |   | 0.00   | 893,176.00   |
| 4. Books and Supplies   | 4000-4999                             | 0.00  |   | 3,078,413.00   | 3,078,413.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 0.00  |   |  | 0.00         |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |   | 0.00   | 0.00         |
| c. Duplicating Costs for Instructional Materials (Resource 6300)            | 5100, 5710, 5800                      |   |   | 525,400.00   | 525,400.00   |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |   | 0.00   | 0.00         |
| 7. Tuition  | 7100-7199                             | 0.00  |   |  | 0.00         |
| 8. Interagency Transfers Out  |                                       |   |   |  |              |
| a. To Other Districts, County Offices, and Charter Schools                  | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00         |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>7299             | 0.00  |   |  | 0.00         |
| 9. Transfers of Indirect Costs  | 7300-7399                             | 0.00  |   |  | 0.00         |
| 10. Debt Service  | 7400-7499                             | 0.00  |   |  | 0.00         |
| 11. All Other Financing Uses  | 7630-7699                             | 0.00  |   |  | 0.00         |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) |                                       | 3,954,056.00                                | 0.00  | 3,603,813.00   | 7,557,869.00 |
| <b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>                | 979Z                                  | 0.00  | 0.00  | 2,187,395.00   | 2,187,395.00 |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |              |
| Reprographics of board adopted instructional materials.                     |                                       |   |   |  |              |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

33 75200 0000000  
Form SIAA  
F8BX27RWAU(2024-25)

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | (12,144.00)        | 0.00                       | (1,081,256.00)     |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 5,900,000.00                      |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 33,262.00                        | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 250.00                   | 0.00               | 17,257.00                  | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 33,262.00                         |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 3,394.00                 | 0.00               | 704,105.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 8,500.00                 | 0.00               | 359,894.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |

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

33 75200 0000000  
Form SIAA  
F8BX27RWAU(2024-25)

| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 19 FOUNDATION SPECIAL REVENUE FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 21 BUILDING FUND                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 25 CAPITAL FACILITIES FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 12,239,082.00                    | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 35 COUNTY SCHOOL FACILITIES FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 12,239,082.00                     |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 5,900,000.00                     | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 51 BOND INTEREST AND REDEMPTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                           |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                 |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |

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

33 75200 0000000  
Form SIAA  
F8BX27RWAU(2024-25)

| 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 |                                  |                                   |                           |                         |
| 53 TAX OVERRIDE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 56 DEBT SERVICE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 63 OTHER ENTERPRISE FUND                 |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 66 WAREHOUSE REVOLVING FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 67 SELF-INSURANCE FUND                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 71 RETIREE BENEFIT FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |



Budget, July 1  
2023-24 Estimated Actuals  
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 |                                  |                                   |                           |                         |
| 95 STUDENT BODY FUND      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail        |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation       |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| TOTALS                    | 12,144.00                | (12,144.00)        | 1,081,256.00               | (1,081,256.00)     | 18,172,344.00                    | 18,172,344.00                     | 0.00                      | 0.00                    |

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAB  
F8BX27RWAU(2024-25)

| Description  | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 01 GENERAL FUND  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | (450,730.00)          | 0.00   | (1,368,585.00)        |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 3,572,931.00                                |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND                 |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 439,855.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 220,326.00                                 | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND                  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  | 0.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       |  |   |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 11 ADULT EDUCATION FUND                                  |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 1,690.00   | 0.00                  | 17,136.00  | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 220,326.00                                  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 12 CHILD DEVELOPMENT FUND                                |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 685.00   | 0.00                  | 825,645.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 13 CAFETERIA SPECIAL REVENUE FUND                        |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 8,500.00   | 0.00                  | 525,804.00   | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 14 DEFERRED MAINTENANCE FUND                             |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN<br>CAPITAL OUTLAY |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       |  |                       |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                   |  |                       |  |                       |  |   |                                       |                                     |
| Expenditure Detail                                       | 0.00   | 0.00                  |  |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                                |  |                       |  |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                      |  |                       |  |                       |  |   |                                       |                                     |

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAB  
F8BX27RWAU(2024-25)

| Description  | Direct Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|--|---|-----------------------|---|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 19 FOUNDATION SPECIAL REVENUE FUND                     |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  | 0.00  | 0.00                  |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       |  | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 20 SPECIAL RESERVE FUND FOR<br>POSTEMPLOYMENT BENEFITS |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |   |                       |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 21 BUILDING FUND                                       |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 25 CAPITAL FACILITIES FUND                             |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE<br>FUND        |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 35 COUNTY SCHOOL FACILITIES FUND                       |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY<br>PROJECTS |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 3,572,931.00                               | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT<br>UNITS        |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     | 0.00  | 0.00                  |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 51 BOND INTEREST AND REDEMPTION FUND                   |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |   |                       |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT<br>UNITS        |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |   |                       |   |                       |  |   |                                       |                                     |
| Other Sources/Uses Detail                              |   |                       |   |                       | 0.00                                       | 0.00  |                                       |                                     |
| Fund Reconciliation                                    |   |                       |   |                       |  |   |                                       |                                     |
| 53 TAX OVERRIDE FUND                                   |   |                       |   |                       |  |   |                                       |                                     |
| Expenditure Detail                                     |   |                       |   |                       |  |   |                                       |                                     |

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description         | Direct<br>Costs -<br>Interfund<br>Transfers<br>In 5750 | Transfers<br>Out 5750 | Indirect<br>Costs -<br>Interfund<br>Transfers<br>In 7350 | Transfers<br>Out 7350 | Interfund<br>Transfers<br>In 8900-<br>8929 | Interfund<br>Transfers<br>Out 7600-<br>7629 | Due<br>From<br>Other<br>Funds<br>9310 | Due<br>To<br>Other<br>Funds<br>9610 |
|---------------------|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| Fund Reconciliation |  |                       |  |                       |  |   |                                       |                                     |
| TOTALS              | 450,730.00   | (450,730.00)          | 1,368,585.00   | (1,368,585.00)        | 3,793,257.00                               | 3,793,257.00                                |                                       |                                     |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# MULTI-YEAR PROJECTIONS

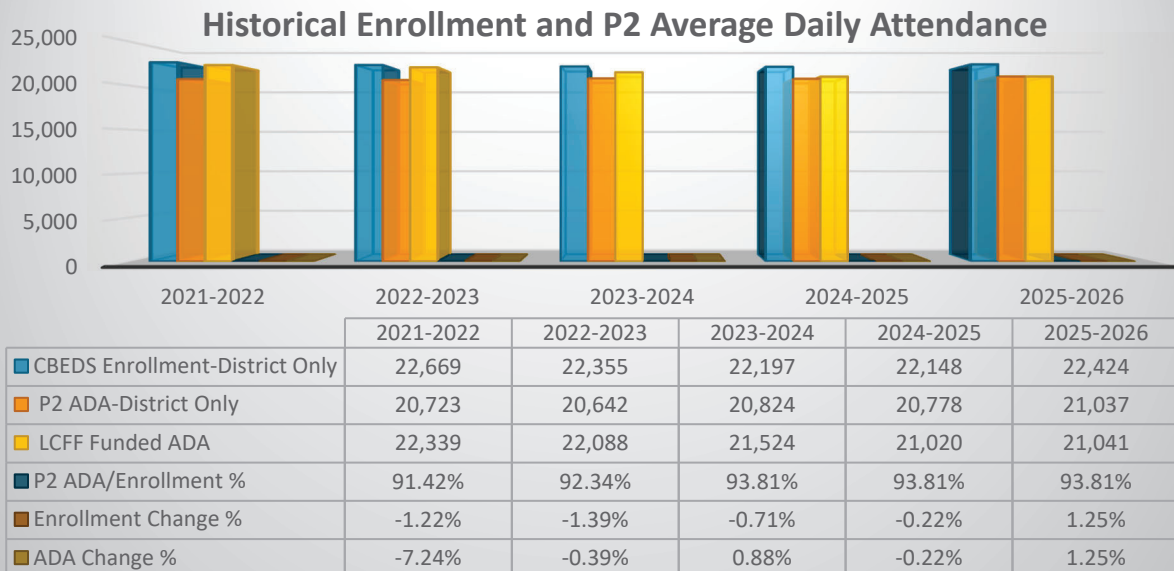
2024 - 2025  
Adopted Budget

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

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

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

- Estimated School Services of California Cost of Living Adjustment (COLA) 2.93%
- District Projected Enrollment 22,424 – 1.25% Growth
- District Projected P2 ADA 21,037
- LCFF Funded ADA 21,041 - Includes 4 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 54.03%



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

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

| <b>LCFF (Local Control Funding Formula)</b> |                    |                   |                   |                    |                      |
|---|--------------------|-------------------|-------------------|--------------------|----------------------|
| <b><u>LCFF FACTORS</u></b>                  | <b><u>TK-3</u></b> | <b><u>4-6</u></b> | <b><u>7-8</u></b> | <b><u>9-12</u></b> | <b><u>TOTAL</u></b>  |
| Base Grant                                  | \$10,319           | \$10,475          | \$10,785          | \$12,500           |                      |
| Grade Span Adjustment                       | \$1,073            |                   |                   | \$325              |                      |
| Supplemental Funding                        | \$1,231            | \$1,132           | \$1,165           | \$1,386            |                      |
| Funded ADA                                  | 5,899              | 4,441             | 3,234             | 7,467              | 21,041               |
| LCFF Grade Level Funding                    | \$74,467,863       | \$51,542,424      | \$38,646,487      | \$106,118,532      | \$270,775,306        |
| Transportation Funding                      |                    |                   |                   |                    | \$99,815             |
| TK Ratio Add-On                             |                    |                   |                   |                    | \$2,504,559          |
| <b>2025-26 PROJECTED LCFF FUNDING</b>       |                    |                   |                   |                    | <b>\$273,379,680</b> |

LCFF funding totaling \$273,379,680 is comprised of the following sources:

- State Aid \$132,092,394 = 48%
- Property Taxes \$70,790,602 = 26%
- Education Protection Account \$70,496,684 = 26%

LCFF funding includes a transfer of <\$3,720,478> 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 Adopted Budget

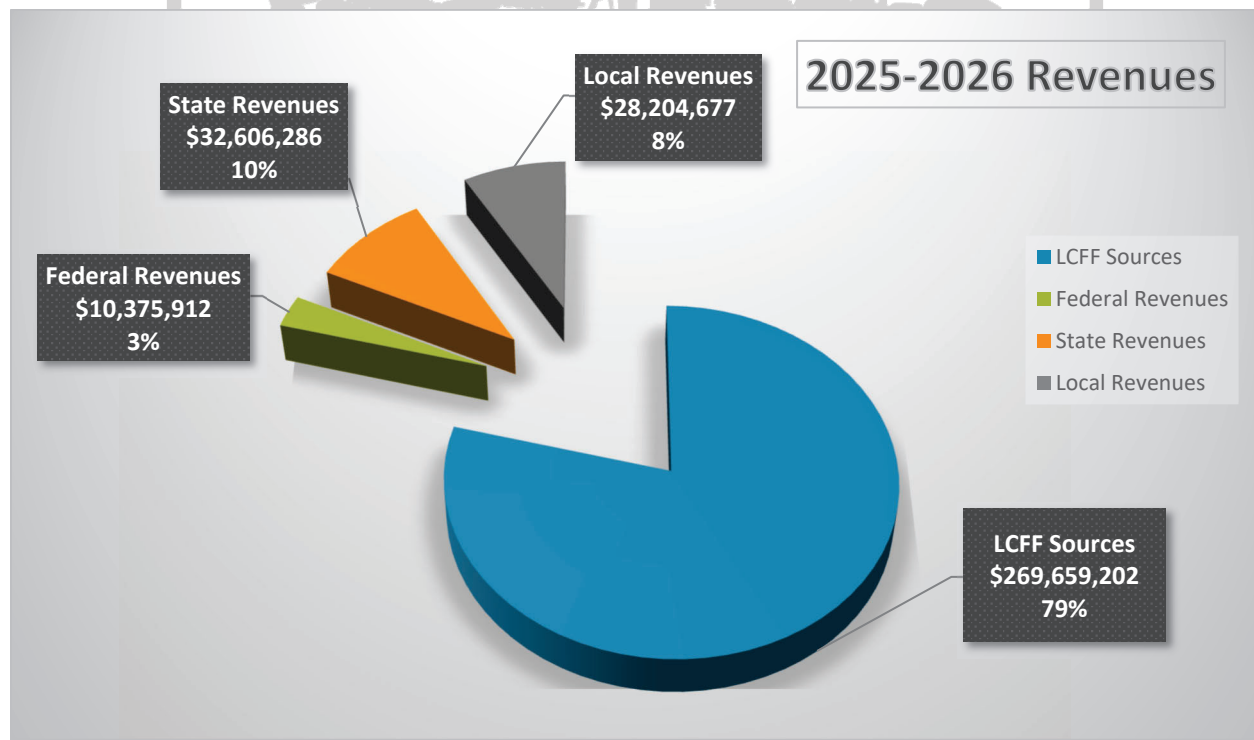
## Revenues

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

State Lottery revenues have been budgeted at \$177 per estimated 2025-2026 annual ADA projections equal to \$3,885,177. Lottery instructional materials revenues have been included at \$72 per estimated 2025-2026 annual ADA equal to \$1,580,411. Mandate Block Grant funds are budgeted at \$1,084,408 and include a 2.93% COLA. Other state grants include CTE Incentive, Mental Health, Prop 28 Arts & Music and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$12,793,159.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,462,907. 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 \$340,846,077. This is a 1.71% increase from 2024-2025 projected revenues.



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

## Expenditures

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

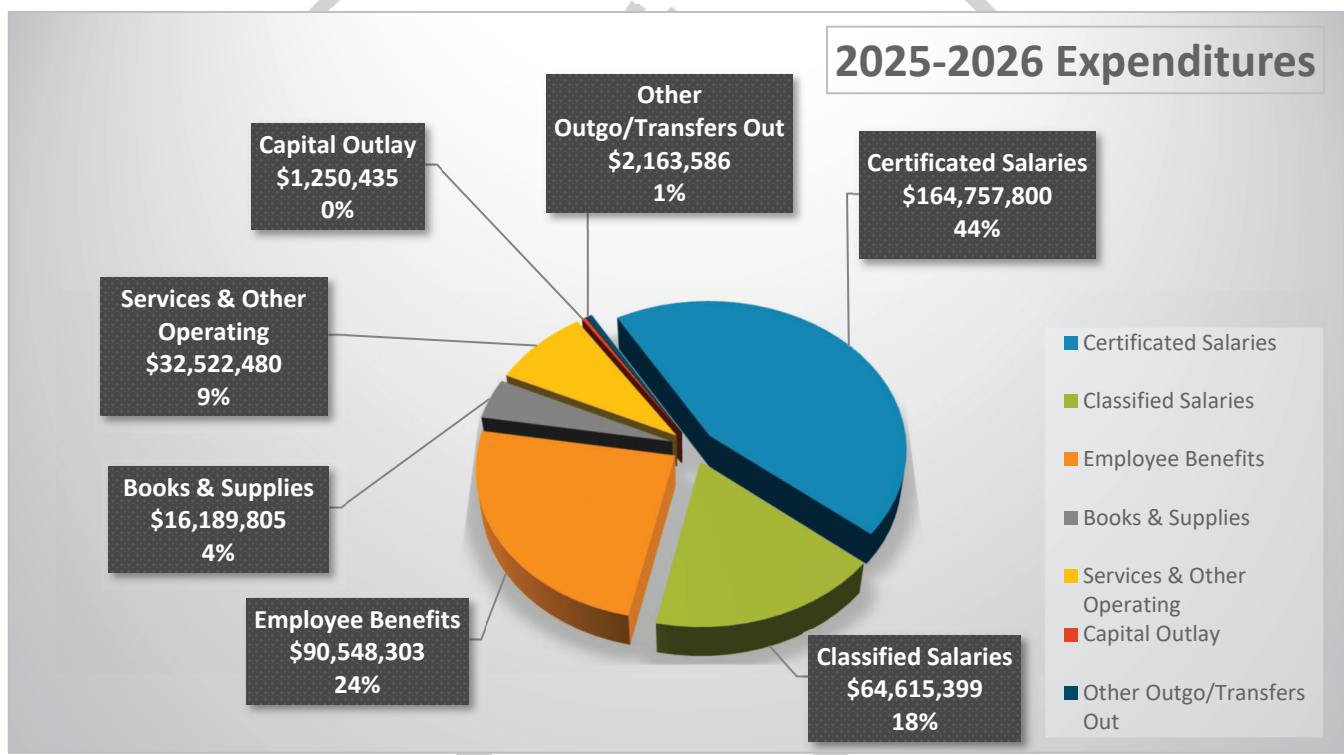
- Staffing
  - 10 growth certificated FTEs, TK 24:1 projection
  - 10 growth certificated FTEs Special Education
  - 5 growth classified 7-hour Instructional Aides to support TK
  - 5 growth classified 6.5-hour DIS Aides to support Special Education
- Statutory Benefits and Health and Welfare
  - State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
  - Public Employees' Retirement System (PERS) rate increase of 0.55% from 27.05% to 27.60%
    - Projected increase equal to approximately \$0.33M
  - 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 36.80%
  - Health and welfare cap at \$11,000 per FTE
- Step and Column
  - All certificated employees \$2,951,284 plus statutory benefits of \$652,234 for a total of \$3,603,518.
  - All classified employees \$485,011 plus statutory benefits of \$175,816 for a total of \$660,827.
- Salary and benefit projections of \$319,921,502 are equal to 85.99% 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 \$459,240.
- Indirect costs, charged to other funds, are projected at <\$1,368,585>.

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

## Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- Other financing uses for transfers out are projected at \$3,072,931.

2025-2026 expenditures and other financing uses are projected at \$372,047,808. This is an 1.27% increase over 2024-2025 projected totals.



## Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,777,639 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$51,342,960.
- Transportation contribution is projected at \$3,524,198.

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

### Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$23,016,107>. The restricted General Fund decrease in fund balance is projected at <\$8,185,624>.

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<br>ENDING FUND BALANCE      | Unrestricted<br>General Fund | Restricted<br>General Fund | Total<br>General Fund |
|---|------------------------------|----------------------------|-----------------------|
| Nonspendable  | \$ 15,000                    | \$ 0                       | \$ 15,000             |
| Restricted  | \$ 0                         | \$27,822,741               | \$27,822,741          |
| Committed   | \$16,157,542                 | \$ 0                       | \$16,157,542          |
| Assigned  | \$ 3,070,090                 | \$ 0                       | \$ 3,070,090          |
| Unassigned Reserve for Economic<br>Uncertainties 3% | \$11,161,434                 | \$ 0                       | \$11,161,434          |
| Unassigned/Unappropriated                           | \$ 0                         | \$ 0                       | \$ 0                  |
| <b>ENDING FUND BALANCE TOTALS</b>                   | <b>\$30,404,066</b>          | <b>\$27,822,741</b>        | <b>\$58,226,807</b>   |

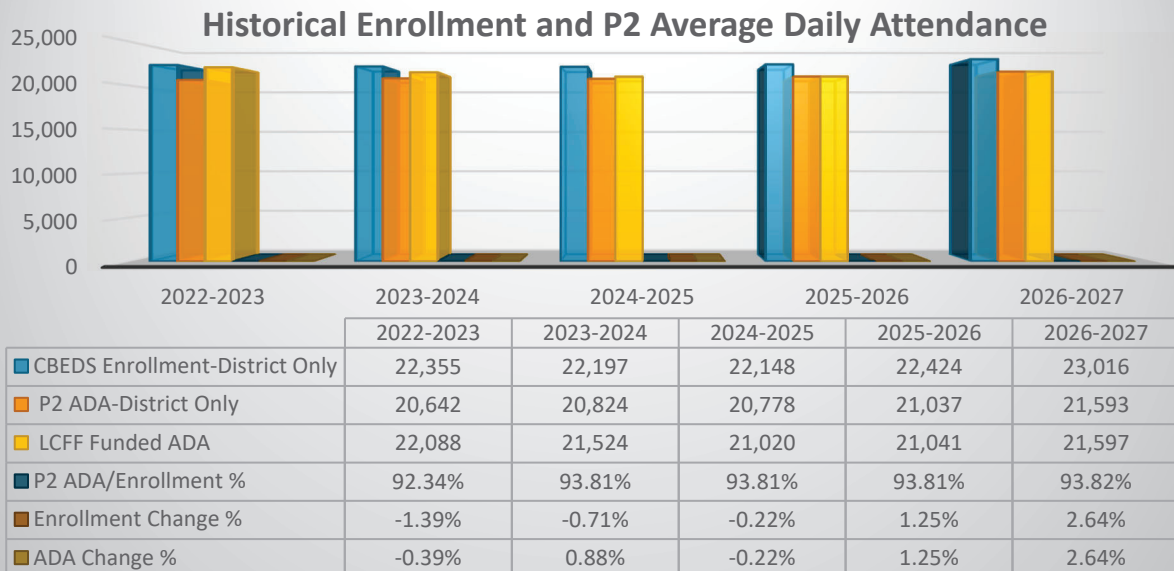
The 2024-2025 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

# 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

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

The 2026-2027 budget was prepared utilizing the Riverside County Office of Education Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California May 2024 Financial Dashboard. School districts are funded on the greater of, (1) prior year ADA (Average Daily Attendance), (2) current year ADA or (3) average of three prior year's ADA. The following information further details district calculations for LCFF:

- Estimated School Services of California Cost of Living Adjustment (COLA) 3.08%
- District Projected Enrollment 23,016 – 2.64% Growth
- District Projected P2 ADA 21,593
- LCFF Funded ADA 21,597 - Includes 4 ADA County Programs
- District Unduplicated Pupil Count three year rolling average 54.03%



## 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

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

| <b>LCFF (Local Control Funding Formula)</b> |                    |                   |                   |                    |                      |
|---|--------------------|-------------------|-------------------|--------------------|----------------------|
| <b><u>LCFF FACTORS</u></b>                  | <b><u>TK-3</u></b> | <b><u>4-6</u></b> | <b><u>7-8</u></b> | <b><u>9-12</u></b> | <b><u>TOTAL</u></b>  |
| Base Grant                                  | \$10,637           | \$10,798          | \$11,117          | \$12,885           |                      |
| Grade Span Adjustment                       | \$1,106            |                   |                   | \$335              |                      |
| Supplemental Funding                        | \$1,269            | \$1,167           | \$1,201           | \$1,429            |                      |
| Funded ADA                                  | 6,244              | 4,441             | 3,305             | 7,607              | 21,597               |
| LCFF Grade Level Funding                    | \$81,246,347       | \$53,131,751      | \$40,718,274      | \$111,439,161      | \$286,535,533        |
| Transportation Funding                      |                    |                   |                   |                    | \$102,889            |
| TK Ratio Add-On                             |                    |                   |                   |                    | \$2,668,517          |
| <b>2026-27 PROJECTED LCFF FUNDING</b>       |                    |                   |                   |                    | <b>\$289,306,939</b> |

LCFF funding totaling \$289,306,939 is comprised of the following sources:

- State Aid \$143,927,078 = 50%
- Property Taxes \$70,790,586 = 24%
- Education Protection Account \$74,589,275 = 26%

LCFF funding includes a transfer of <\$3,722,549> to the Deferred Maintenance Fund to support district deferred maintenance needs as defined in Education Code 17582.

# 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

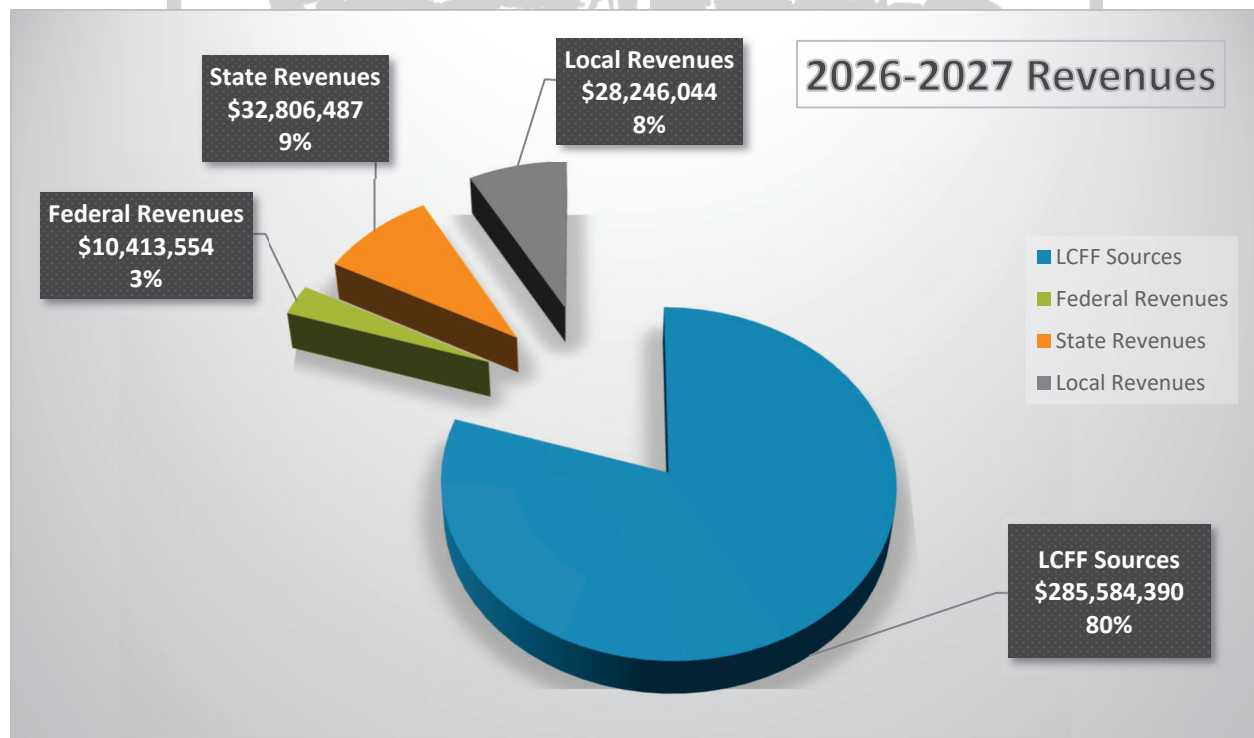
## Revenues

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

State Lottery revenues have been budgeted at \$177 per estimated 2026-2027 annual ADA projections equal to \$3,987,921. Lottery instructional materials revenues have been included at \$72 per estimated 2025-2026 annual ADA equal to \$1,622,205. Mandate Block Grant funds are budgeted at \$1,133,275 and include a 3.08% COLA. Other state grants include CTE Incentive, Mental Health, Prop 28 Arts & Muic and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$12,793,159.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,462,907. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2026-2027 revenues are projected at \$357,050,475. This is a 4.75% increase from 2025-2026 projected revenues.





# 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

## Expenditures

The 2026-2027 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
  - 1 growth certificated FTEs, TK 24:1 projection
  - 10 growth certificated FTEs Special Education
  - 1 growth classified 7-hour Instructional Aide 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 0.40% from 27.60% to 28.00%
    - Projected increase equal to approximately \$0.28M
  - All other statutory benefit rates projected at 2025-2026 rates.
  - Certificated total statutory benefit rate equal to 22.10%
  - Classified total statutory benefit rate equal to 37.20%
  - Health and welfare cap at \$11,000 per FTE
- Step and Column
  - All certificated employees \$3,023,887 plus statutory benefits of \$668,279 for a total of \$3,692,166.
  - All classified employees \$491,324 plus statutory benefits of \$180,807 for a total of \$672,131.
- Salary and benefit projections of \$324,773,428 are equal to 87.24% of total expenditures.
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- Other expenditure adjustments include: utilities, insurance, and other operating expenses.
- Other outgo including long-term debt has been included at \$459,240.
- Indirect costs, charged to other funds, are projected at <\$1,368,585>.

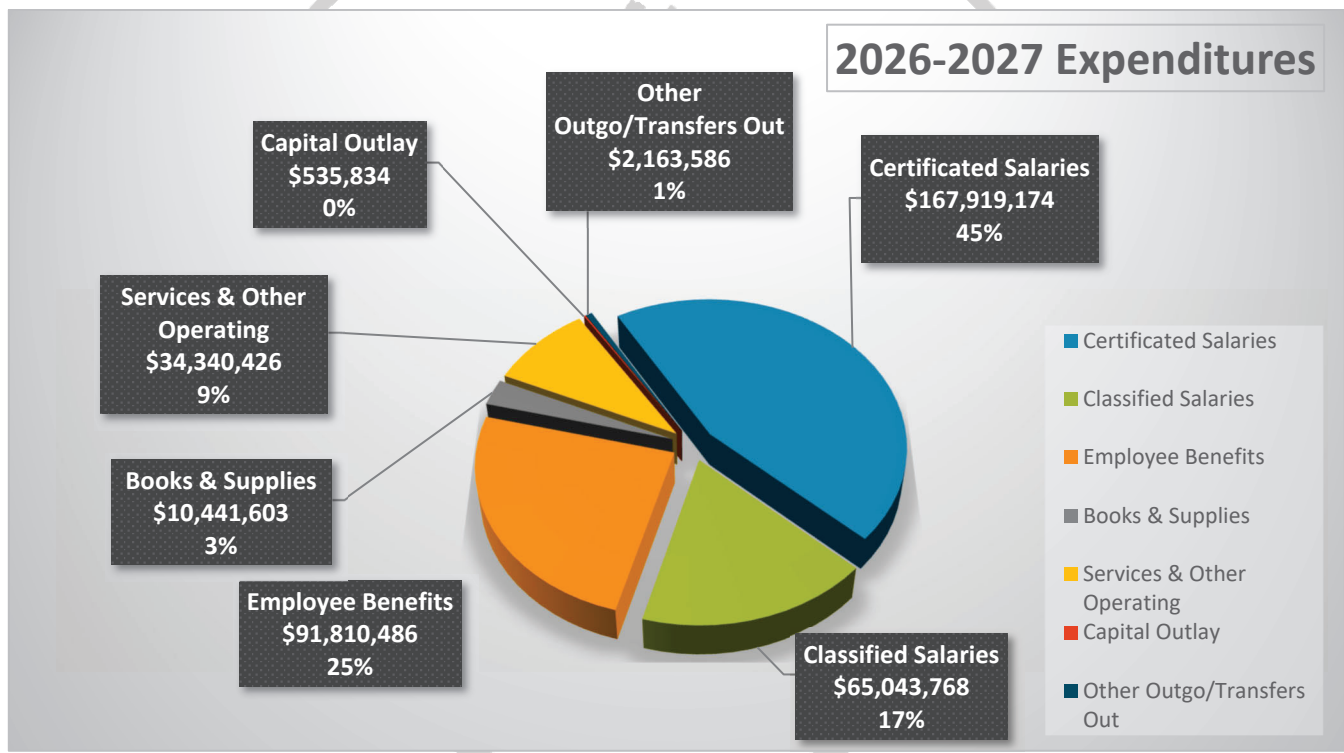


## 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Expenditures – continued

- Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- Other financing uses for transfers out are projected at \$3,072,931.

2026-2027 expenditures and other financing uses are projected at \$372,254,877. This is a .06% increase over 2025-2026 projected totals.



### Contributions to Programs

- Ongoing Major Maintenance Account contribution is projected at \$10,783,852 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- Special education contribution is projected at \$53,479,044.
- Transportation contribution is projected at \$3,594,386.

## 2026-2027 Multi-Year Projection Assumptions – General Fund Adopted Budget

### Fund Balance

The unrestricted General Fund decrease in fund balance is projected at <\$14,922,347>. The restricted General Fund decrease in fund balance is projected at <\$282,055>.

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 2026-2027 projected ending balance.

| 2026-2027 COMPONENTS OF<br>ENDING FUND BALANCE      | Unrestricted<br>General Fund | Restricted<br>General Fund | Total<br>General Fund |
|---|------------------------------|----------------------------|-----------------------|
| Nonspendable  | \$ 15,000                    | \$ 0                       | \$ 15,000             |
| Restricted  | \$ 0                         | \$27,540,686               | \$27,540,686          |
| Committed   | \$155,950                    | \$ 0                       | \$155,950             |
| Assigned  | \$ 4,143,123                 | \$ 0                       | \$ 4,143,123          |
| Unassigned Reserve for Economic<br>Uncertainties 3% | \$11,167,646                 | \$ 0                       | \$11,167,646          |
| Unassigned/Unappropriated                           | \$ 0                         | \$ 0                       | \$ 0                  |
| <b>ENDING FUND BALANCE TOTALS</b>                   | <b>\$15,481,719</b>          | <b>\$27,540,686</b>        | <b>\$43,022,405</b>   |

The 2024-2025 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

| Description   | Object Codes         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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            | 261,017,130.00               | 3.31%                      | 269,659,202.00         | 5.91%                      | 285,584,390.00         |
| 2. Federal Revenues   | 8100-8299            | 11,128,062.00                | -6.76%                     | 10,375,912.00          | 0.36%                      | 10,413,554.00          |
| 3. Other State Revenues   | 8300-8599            | 32,444,632.00                | 0.50%                      | 32,606,286.00          | 0.61%                      | 32,806,487.00          |
| 4. Other Local Revenues   | 8600-8799            | 30,518,207.00                | -7.58%                     | 28,204,677.00          | 0.15%                      | 28,246,044.00          |
| 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)  |                      | 335,108,031.00               | 1.71%                      | 340,846,077.00         | 4.75%                      | 357,050,475.00         |
| B. EXPENDITURES AND OTHER FINANCING USES  |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 160,799,187.00         |                            | 164,757,800.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 2,951,284.00           |                            | 3,023,887.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 1,007,329.00           |                            | 137,487.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 160,799,187.00               | 2.46%                      | 164,757,800.00         | 1.92%                      | 167,919,174.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 66,401,118.00          |                            | 64,615,399.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 485,011.00             |                            | 491,324.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (2,270,730.00)         |                            | (62,955.00)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 66,401,118.00                | -2.69%                     | 64,615,399.00          | 0.66%                      | 65,043,768.00          |
| 3. Employee Benefits  | 3000-3999            | 88,622,539.00                | 2.17%                      | 90,548,303.00          | 1.39%                      | 91,810,486.00          |
| 4. Books and Supplies   | 4000-4999            | 14,089,160.00                | 14.91%                     | 16,189,805.00          | -35.51%                    | 10,441,603.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 31,103,377.00                | 4.56%                      | 32,522,480.00          | 5.59%                      | 34,340,426.00          |
| 6. Capital Outlay   | 6000-6999            | 3,721,020.00                 | -66.40%                    | 1,250,435.00           | -57.15%                    | 535,834.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 459,240.00                   | 0.00%                      | 459,240.00             | 0.00%                      | 459,240.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (1,368,585.00)               | 0.00%                      | (1,368,585.00)         | 0.00%                      | (1,368,585.00)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 3,572,931.00                 | -13.99%                    | 3,072,931.00           | 0.00%                      | 3,072,931.00           |
| 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)   |                      | 367,399,987.00               | 1.27%                      | 372,047,808.00         | 0.06%                      | 372,254,877.00         |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)   |                      |                              |                            |                        |                            |                        |
|   |                      | (32,291,956.00)              |                            | (31,201,731.00)        |                            | (15,204,402.00)        |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 121,720,494.00               |                            | 89,428,538.00          |                            | 58,226,807.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 89,428,538.00                |                            | 58,226,807.00          |                            | 43,022,405.00          |
| 3. Components of Ending Fund Balance  |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 15,000.00                    |                            | 15,000.00              |                            | 15,000.00              |
| b. Restricted   | 9740         | 36,008,365.00                |                            | 27,822,741.00          |                            | 27,540,686.00          |
| c. Committed  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760         | 39,058,987.00                |                            | 16,157,541.76          |                            | 155,949.69             |
| d. Assigned   | 9780         | 3,324,186.00                 |                            | 3,070,090.00           |                            | 4,143,123.00           |
| e. Unassigned/Unappropriated  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                 |              | 89,428,538.00                |                            | 58,226,807.00          |                            | 43,022,405.00          |
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. General Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)   | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions  |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):      |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes          |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                              |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                              |                            |                        |                            |                        |
|  |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds  |              |                              |                            |                        |                            |                        |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
|  |              | 0.00                         |                            |                        |                            |                        |
| 2. District ADA  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)               |              |                              |                            |                        |                            |                        |
|  |              | 20,777.90                    |                            | 21,036.83              |                            | 21,593.15              |
| 3. Calculating the Reserves  |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              |                              |                            |                        |                            |                        |
|  |              | 367,399,987.00               |                            | 372,047,808.00         |                            | 372,254,877.00         |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |              |                              |                            |                        |                            |                        |
|  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              |                              |                            |                        |                            |                        |
|  |              | 367,399,987.00               |                            | 372,047,808.00         |                            | 372,254,877.00         |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  |              |                              |                            |                        |                            |                        |
|  |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              |                              |                            |                        |                            |                        |
|  |              | 11,021,999.61                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)   |              |                              |                            |                        |                            |                        |
|  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              |                              |                            |                        |                            |                        |
|  |              | 11,021,999.61                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              |                              |                            |                        |                            |                        |
|  |              | YES                          |                            | YES                    |                            | YES                    |

| Description   | Object Codes         | 2024-25<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2025-26<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2026-27<br>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            | 261,017,130.00                        | 3.31%                               | 269,659,202.00               | 5.91%                               | 285,584,390.00            |
| 2. Federal Revenues   | 8100-8299            | 17,586.00                             | 0.00%                               | 17,586.00                    | 0.00%                               | 17,586.00                 |
| 3. Other State Revenues   | 8300-8599            | 9,370,867.00                          | 7.84%                               | 10,105,609.00                | 2.20%                               | 10,327,514.00             |
| 4. Other Local Revenues   | 8600-8799            | 8,484,800.00                          | -27.59%                             | 6,143,860.00                 | 0.22%                               | 6,157,269.00              |
| 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            | (58,520,545.00)                       | 4.24%                               | (61,003,396.00)              | 3.48%                               | (63,128,975.00)           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 220,369,838.00                        | 2.07%                               | 224,922,861.00               | 6.24%                               | 238,957,784.00            |
| B. EXPENDITURES AND OTHER FINANCING USES  |                      |                                       |                                     |                              |                                     |                           |
| 1. Certificated Salaries  |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries  |                      |                                       |                                     | 120,008,005.00               |                                     | 123,620,339.00            |
| b. Step & Column Adjustment   |                      |                                       |                                     | 2,340,914.00                 |                                     | 2,389,156.00              |
| c. Cost-of-Living Adjustment  |                      |                                       |                                     |                              |                                     |                           |
| d. Other Adjustments  |                      |                                       |                                     | 1,271,420.00                 |                                     | 94,093.00                 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 120,008,005.00                        | 3.01%                               | 123,620,339.00               | 2.01%                               | 126,103,588.00            |
| 2. Classified Salaries  |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries  |                      |                                       |                                     | 38,739,768.00                |                                     | 39,395,140.00             |
| b. Step & Column Adjustment   |                      |                                       |                                     | 287,101.00                   |                                     | 290,452.00                |
| c. Cost-of-Living Adjustment  |                      |                                       |                                     |                              |                                     |                           |
| d. Other Adjustments  |                      |                                       |                                     | 368,271.00                   |                                     | 37,066.00                 |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 38,739,768.00                         | 1.69%                               | 39,395,140.00                | 0.83%                               | 39,722,658.00             |
| 3. Employee Benefits  | 3000-3999            | 52,740,399.00                         | 3.25%                               | 54,455,672.00                | 1.53%                               | 55,289,847.00             |
| 4. Books and Supplies   | 4000-4999            | 6,812,593.00                          | -6.40%                              | 6,376,893.00                 | 1.82%                               | 6,493,257.00              |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 21,690,278.00                         | 6.48%                               | 23,095,583.00                | 7.74%                               | 24,884,180.00             |
| 6. Capital Outlay   | 6000-6999            | 375,000.00                            | 0.00%                               | 375,000.00                   | 0.00%                               | 375,000.00                |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 421,240.00                            | 0.00%                               | 421,240.00                   | 0.00%                               | 421,240.00                |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (2,855,046.00)                        | 0.66%                               | (2,873,830.00)               | -13.61%                             | (2,482,570.00)            |
| 9. Other Financing Uses   |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers Out  | 7600-7629            | 3,572,931.00                          | -13.99%                             | 3,072,931.00                 | 0.00%                               | 3,072,931.00              |
| 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)   |                      | 241,505,168.00                        | 2.66%                               | 247,938,968.00               | 2.40%                               | 253,880,131.00            |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)   |              | (21,135,330.00)              |                            | (23,016,107.00)        |                            | (14,922,347.00)        |
| D. FUND BALANCE   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 74,555,503.00                |                            | 53,420,173.00          |                            | 30,404,066.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 53,420,173.00                |                            | 30,404,066.00          |                            | 15,481,719.00          |
| 3. Components of Ending Fund Balance  |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 15,000.00                    |                            | 15,000.00              |                            | 15,000.00              |
| b. Restricted   | 9740         |                              |                            |                        |                            |                        |
| c. Committed  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760         | 39,058,987.00                |                            | 16,157,541.76          |                            | 155,949.69             |
| d. Assigned   | 9780         | 3,324,186.00                 |                            | 3,070,090.00           |                            | 4,143,123.00           |
| e. Unassigned/Unappropriated  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |              | 53,420,173.00                |                            | 30,404,066.00          |                            | 15,481,719.00          |
| E. AVAILABLE RESERVES   |              |                              |                            |                        |                            |                        |
| 1. General Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)  |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              | 11,022,000.00                |                            | 11,161,434.24          |                            | 11,167,646.31          |
| 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.  |              |                              |                            |                        |                            |                        |
| 2025-26 B.1.d. Other adjustments of \$1.3M include \$0.9M for increase of 10 certificated FTE due to TK ratio requirements and enrollment growth, \$0.9M shift from restricted one-time sources, \$0.6M for remainder of prior year mid-year 1% on salary schedule increase, net of \$1.1M for removal of prior year one-time off salary schedule payment of 1%. B.2.d. Other adjustments of \$0.4M include \$0.2M for increase of 5, 7-hr TK Aides due to increase in number of classes, \$0.3M shift from restricted one-time sources, \$0.2M for remainder of prior year mid-year 1% on salary schedule increase, net of \$0.3M for removal of prior year one-time off salary schedule payment of 1%. 2026-27 B.1.d. Other adjustments of \$0.1M for increase of 1 certificated FTE due to TK enrollment growth. B.2.d. Other adjustments of \$37K for increase of 1, 7-hr TK Aides. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 11,110,476.00                | -6.77%                     | 10,358,326.00          | 0.36%                      | 10,395,968.00          |
| 3. Other State Revenues   | 8300-8599            | 23,073,765.00                | -2.48%                     | 22,500,677.00          | -0.10%                     | 22,478,973.00          |
| 4. Other Local Revenues   | 8600-8799            | 22,033,407.00                | 0.12%                      | 22,060,817.00          | 0.13%                      | 22,088,775.00          |
| 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            | 58,520,545.00                | 4.24%                      | 61,003,396.00          | 3.48%                      | 63,128,975.00          |
| 6. Total (Sum lines A1 thru A5c)  |                      | 114,738,193.00               | 1.03%                      | 115,923,216.00         | 1.87%                      | 118,092,691.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 40,791,182.00          |                            | 41,137,461.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 610,370.00             |                            | 634,731.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (264,091.00)           |                            | 43,394.00              |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 40,791,182.00                | 0.85%                      | 41,137,461.00          | 1.65%                      | 41,815,586.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 27,661,350.00          |                            | 25,220,259.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 197,910.00             |                            | 200,872.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (2,639,001.00)         |                            | (100,021.00)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 27,661,350.00                | -8.82%                     | 25,220,259.00          | 0.40%                      | 25,321,110.00          |
| 3. Employee Benefits  | 3000-3999            | 35,882,140.00                | 0.59%                      | 36,092,631.00          | 1.19%                      | 36,520,639.00          |
| 4. Books and Supplies   | 4000-4999            | 7,276,567.00                 | 34.86%                     | 9,812,912.00           | -59.76%                    | 3,948,346.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 9,413,099.00                 | 0.15%                      | 9,426,897.00           | 0.31%                      | 9,456,246.00           |
| 6. Capital Outlay   | 6000-6999            | 3,346,020.00                 | -73.84%                    | 875,435.00             | -81.63%                    | 160,834.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 38,000.00                    | 0.00%                      | 38,000.00              | 0.00%                      | 38,000.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 1,486,461.00                 | 1.26%                      | 1,505,245.00           | -25.99%                    | 1,113,985.00           |
| 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)   |                      | 125,894,819.00               | -1.42%                     | 124,108,840.00         | -4.62%                     | 118,374,746.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | (11,156,626.00)              |                            | (8,185,624.00)         |                            | (282,055.00)           |



| Description  | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 47,164,991.00                |                            | 36,008,365.00          |                            | 27,822,741.00          |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 36,008,365.00                |                            | 27,822,741.00          |                            | 27,540,686.00          |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted  | 9740         | 36,008,365.00                |                            | 27,822,741.00          |                            | 27,540,686.00          |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         |                              |                            |                        |                            |                        |
| d. Assigned  | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 36,008,365.00                |                            | 27,822,741.00          |                            | 27,540,686.00          |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| 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.   |              |                              |                            |                        |                            |                        |
| 2025-26 B.1.d. Other adjustments of (\$0.3M) include \$0.9M for increase of 10 certificated FTE due increased IEPs, \$0.2M for remainder of prior year mid-year 1% on salary schedule increase, net of \$0.9M for shift to unrestricted due to one-time restricted sources, \$0.4M for removal of prior year one-time off salary schedule payment of 1% and \$0.1M for other one-time grant funds. B.2.d. Other adjustments of (\$2.6M) include \$0.1M for remainder of prior year mid-year 1% on salary schedule increase, \$0.2M for 5, 6.5-hr DIS Aides for increased classes, net of \$2.1M for removal of one-time Prop 28 carry over, \$0.2M for prior year one-time off salary schedule payment of 1%, \$0.3M shift to unrestricted due to fully spending one-time restricted, \$0.2M for reduction of A-G Tutors. 2026-27 B.1.d. Other adjustments of \$43K include \$0.8M increase for 10 certificated FTE due to increased IEPs, net of \$0.7M in one-time grant costs for Educator Effectiveness and removal of A-G Credit Recovery Sections. B.2.d. Other adjustments of (\$0.1M) due to removal of one-time grants. |              |                              |                            |                        |                            |                        |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT  
CRITERIA AND  
STANDARDS REVIEW

2024 - 2025  
Adopted Budget

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

|   | Percentage Level | District ADA   |
|---|------------------|----------------|
|   | 3.0%             | 0 to 300       |
|   | 2.0%             | 301 to 1,000   |
|   | 1.0%             | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 20,777.90        |                |
| District's ADA Standard Percentage Level:                         | 1.0%             |                |

1A. Calculating the District's ADA Variances

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

| Fiscal Year                 | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status   |
|-----------------------------|--|--|--|----------|
| Third Prior Year (2021-22)  | District Regular                                     | 22,340   | 22,333   |          |
|                             | Charter School                                       | 0  |  |          |
|                             | Total ADA  | 22,340   | 22,333   | 0.0% Met |
|                             |  |  |  |          |
| Second Prior Year (2022-23) | District Regular                                     | 21,721   | 22,083   |          |
|                             | Charter School                                       | 0  |  |          |
|                             | Total ADA  | 21,721   | 22,083   | N/A Met  |
|                             |  |  |  |          |
| First Prior Year (2023-24)  | District Regular                                     | 21,518   | 21,519   |          |
|                             | Charter School                                       | 0  | 0  |          |
|                             | Total ADA  | 21,518   | 21,519   | N/A Met  |
|                             |  |  |  |          |
| Budget Year (2024-25)       | District Regular                                     | 21,016   |  |          |
|                             | Charter School                                       | 0  |  |          |
|                             | Total ADA  | 21,016   |  |          |
|                             |  |  |  |          |

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

| Fiscal Year                 | Enrollment    |                | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status         |
|-----------------------------|---------------|----------------|--|----------------|
|                             | Budget        | CALPADS Actual |  |                |
| Third Prior Year (2021-22)  |               |                |  |                |
| District Regular            | 22,950        | 22,669         |  |                |
| Charter School              |               |                |  |                |
| <b>Total Enrollment</b>     | <b>22,950</b> | <b>22,669</b>  | <b>1.2%</b>  | <b>Not Met</b> |
| Second Prior Year (2022-23) |               |                |  |                |
| District Regular            | 22,849        | 22,355         |  |                |
| Charter School              |               |                |  |                |
| <b>Total Enrollment</b>     | <b>22,849</b> | <b>22,355</b>  | <b>2.2%</b>  | <b>Not Met</b> |
| First Prior Year (2023-24)  |               |                |  |                |
| District Regular            | 22,522        | 22,197         |  |                |
| Charter School              |               |                |  |                |
| <b>Total Enrollment</b>     | <b>22,522</b> | <b>22,197</b>  | <b>1.4%</b>  | <b>Not Met</b> |
| Budget Year (2024-25)       |               |                |  |                |
| District Regular            | 22,148        |                |  |                |
| Charter School              |               |                |  |                |
| <b>Total Enrollment</b>     | <b>22,148</b> |                |  |                |

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

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

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

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

The district has experienced a changing enrollment environment post pandemic. Transitional Kindergarten and Kindergarten enrollment has failed to materialize to the estimates provided by demographers and the district's transfer rate at the secondary level has declined. The district team met with city officials to review housing data to assist in better projecting potential enrollment growth. Additionally, the district will closely monitor the level of student enrollment generated by new multi-family housing projects in the district.

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

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

While the district projected declining enrollment, the decline was underestimated in the past three years. The district has been working with demographers and city officials to better predict enrollment going forward. The district was more accurate in 2023-24 than it had been in 2022-23 and will continue to identify additional data points to better project enrollment including the promotion and encouragement of families to enroll earlier.

3. **CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year  | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment CALPADS Actual<br>(Criterion 2, Item 2A) | Historical Ratio of ADA to<br>Enrollment |
|--|---|---|--|
| Third Prior Year (2021-22)   |   |   |  |
| District Regular   | 20,753  | 22,669  |  |
| Charter School   |   | 0   |  |
| <b>Total ADA/Enrollment</b>  | <b>20,753</b>   | <b>22,669</b>                                       | <b>91.5%</b>                             |
| Second Prior Year (2022-23)  |   |   |  |
| District Regular   | 20,641  | 22,355  |  |
| Charter School   | 0   |   |  |
| <b>Total ADA/Enrollment</b>  | <b>20,641</b>   | <b>22,355</b>                                       | <b>92.3%</b>                             |
| First Prior Year (2023-24)   |   |   |  |
| District Regular   | 20,824  | 22,197  |  |
| Charter School   |   |   |  |
| <b>Total ADA/Enrollment</b>  | <b>20,824</b>   | <b>22,197</b>                                       | <b>93.8%</b>                             |
| Historical Average Ratio:  |   |   | 92.6%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |   |   | <b>93.1%</b>                             |

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

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

| Fiscal Year                   | Estimated P-2 ADA Budget<br>(Form A, Lines A4 and C4) | Enrollment Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|-------------------------------|---|---|----------------------------|----------------|
| Budget Year (2024-25)         |   |   |                            |                |
| District Regular              | 20,778  | 22,148  |                            |                |
| Charter School                | 0   |   |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>20,778</b>   | <b>22,148</b>   | <b>93.8%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2025-26) |   |   |                            |                |
| District Regular              | 21,037  | 22,424  |                            |                |
| Charter School                |   |   |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>21,037</b>   | <b>22,424</b>   | <b>93.8%</b>               | <b>Not Met</b> |
| 2nd Subsequent Year (2026-27) |   |   |                            |                |
| District Regular              | 21,593  | 23,016  |                            |                |
| Charter School                |   |   |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>21,593</b>   | <b>23,016</b>   | <b>93.8%</b>               | <b>Not Met</b> |

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

District is projecting an ADA capture rate above the historical 3-year average based on 2023-24 P-2 data and the district's attendance recovery efforts.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

|  |   | Prior Year<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population  |   |                         |                          |                                  |                                  |
| a.   | ADA (Funded) (Form A, lines A6 and C4)                            | 21,523.91               | 21,020.09                | 21,041.35                        | 21,597.67                        |
| b.   | Prior Year ADA (Funded)   |                         | 21,523.91                | 21,020.09                        | 21,041.35                        |
| c.   | Difference (Step 1a minus Step 1b)                                |                         | (503.82)                 | 21.26                            | 556.32                           |
| d.   | Percent Change Due to Population (Step 1c divided by Step 1b)     |                         | (2.34%)                  | .10%                             | 2.64%                            |
| Step 2 - Change in Funding Level   |   |                         |                          |                                  |                                  |
| a.   | Prior Year LCFF Funding   |                         | 264,714,412.00           | 264,691,130.00                   | 273,379,680.00                   |
| b1.  | COLA percentage   |                         | 1.07%                    | 2.93%                            | 3.08%                            |
| b2.  | COLA amount (proxy for purposes of this criterion)                |                         | 2,832,444.21             | 7,755,450.11                     | 8,420,094.14                     |
| c.   | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) |                         | 1.07%                    | 2.93%                            | 3.08%                            |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) |   |                         | (1.27%)                  | 3.03%                            | 5.72%                            |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                               |   |                         | -2.27% to -0.27%         | 2.03% to 4.03%                   | 4.72% to 6.72%                   |

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

|  | Prior Year<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089)          | 70,817,996.00           | 70,817,996.00            | 70,817,996.00                    | 70,817,996.00                    |
| Percent Change from Previous Year                                      |                         | N/A                      | N/A                              | N/A                              |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): |                         | N/A                      | N/A                              | N/A                              |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A                      | N/A                              | N/A                              |

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

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

|   | Prior Year<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 264,741,192.00          | 264,718,551.00           | 273,407,074.00                   | 289,334,349.00                   |
| District's Projected Change in LCFF Revenue:          |                         | (.01%)                   | 3.28%                            | 5.83%                            |
| LCFF Revenue Standard                                 |                         | -2.27% to -0.27%         | 2.03% to 4.03%                   | 4.72% to 6.72%                   |
| Status:   |                         | Not Met                  | Met                              | Met                              |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

The district's UPP increased over the past 3 years causing a delayed increase in funding which has offset some of the decline in LCFF revenue. The 3-year average UPP is projected to remain flat in the projection period so there does not need to be an adjustment taken into account for any additional supplemental funding.



5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) |                              | Ratio                                 |
|-----------------------------|--|------------------------------|---------------------------------------|
|                             | Salaries and Benefits  | Total Expenditures           | of Unrestricted Salaries and Benefits |
|                             | (Form 01, Objects 1000-3999)                                     | (Form 01, Objects 1000-7499) | to Total Unrestricted Expenditures    |
| Third Prior Year (2021-22)  | 166,107,279.48   | 189,314,350.84               | 87.7%                                 |
| Second Prior Year (2022-23) | 181,482,251.63   | 208,569,431.00               | 87.0%                                 |
| First Prior Year (2023-24)  | 197,145,239.00   | 222,712,682.00               | 88.5%                                 |
|                             | Historical Average Ratio:  |                              | 87.8%                                 |
|                             |  |                              |                                       |
|                             |  |                              |                                       |
|                             |  |                              |                                       |
|                             |  |                              |                                       |
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**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)        |  | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|---|--|--|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |        |
|                               | (Form MYP, Lines B1-B3)                               | (Form MYP, Lines B1-B8, B10)                       |  |        |
| Budget Year (2024-25)         | 211,488,172.00  | 237,932,237.00                                     | 88.9%  | Met    |
| 1st Subsequent Year (2025-26) | 217,471,151.00  | 244,866,037.00                                     | 88.8%  | Met    |
| 2nd Subsequent Year (2026-27) | 221,116,093.00  | 250,807,200.00                                     | 88.2%  | Met    |

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                                   | (1.27%)                  | 3.03%                            | 5.72%                            |
| <b>2. District's Other Revenues and Expenditures</b><br><b>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-11.27% to 8.73%</b>  | <b>-6.97% to 13.03%</b>          | <b>-4.28% to 15.72%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):             | -6.27% to 3.73%          | -1.97% to 8.03%                  | 0.72% to 10.72%                  |

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

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

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

| Object Range / Fiscal Year  | Amount        | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|---------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |               |                                      |  |
| First Prior Year (2023-24)  | 20,944,690.00 |                                      |  |
| Budget Year (2024-25)   | 11,128,062.00 | (46.87%)                             | Yes                                    |
| 1st Subsequent Year (2025-26)   | 10,375,912.00 | (6.76%)                              | Yes                                    |
| 2nd Subsequent Year (2026-27)   | 10,413,554.00 | .36%                                 | Yes                                    |

Explanation:  
(required if Yes)

District is projecting a decrease in federal revenues due to the conclusion of ESSER III funding which ends September 30, 2024.

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

|                               |               |       |     |
|-------------------------------|---------------|-------|-----|
| First Prior Year (2023-24)    | 32,076,775.00 |       |     |
| Budget Year (2024-25)         | 32,444,632.00 | 1.15% | No  |
| 1st Subsequent Year (2025-26) | 32,606,286.00 | .50%  | No  |
| 2nd Subsequent Year (2026-27) | 32,806,487.00 | .61%  | Yes |

Explanation:  
(required if Yes)

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

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2023-24)    | 33,658,686.00 |         |     |
| Budget Year (2024-25)         | 30,518,207.00 | (9.33%) | Yes |
| 1st Subsequent Year (2025-26) | 28,204,677.00 | (7.58%) | Yes |
| 2nd Subsequent Year (2026-27) | 28,246,044.00 | .15%    | Yes |

Explanation:  
(required if Yes)

District is projecting a decrease in other local revenues due to interest earnings and one-time back payments for Special Education Out-of-Home Care (OOHC) received in 23/24.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2023-24)    | 14,607,854.00 |          |     |
| Budget Year (2024-25)         | 14,089,160.00 | (3.55%)  | No  |
| 1st Subsequent Year (2025-26) | 16,189,805.00 | 14.91%   | Yes |
| 2nd Subsequent Year (2026-27) | 10,441,603.00 | (35.51%) | Yes |

Explanation:

(required if Yes)

District is projecting a decrease in books and supplies in 24/25 due primarily to the removal of one-time expenditures from ESSER III in 23/24. In 25/26, district is projecting a one-time Increase for student devices using the Arts, Music, and Instructional Materials Discretionary Block Grant. In 26/27 the district is projecting a decrease due to the removal of prior year textbook adoption.

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

|                               |               |       |    |
|-------------------------------|---------------|-------|----|
| First Prior Year (2023-24)    | 30,067,691.00 |       |    |
| Budget Year (2024-25)         | 31,103,377.00 | 3.44% | No |
| 1st Subsequent Year (2025-26) | 32,522,480.00 | 4.56% | No |
| 2nd Subsequent Year (2026-27) | 34,340,426.00 | 5.59% | No |

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

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

|                               |               |          |         |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2023-24)    | 86,680,151.00 |          |         |
| Budget Year (2024-25)         | 74,090,901.00 | (14.52%) | Not Met |
| 1st Subsequent Year (2025-26) | 71,186,875.00 | (3.92%)  | Met     |
| 2nd Subsequent Year (2026-27) | 71,466,085.00 | .39%     | Met     |

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

|                               |               |         |         |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2023-24)    | 44,675,545.00 |         |         |
| Budget Year (2024-25)         | 45,192,537.00 | 1.16%   | Met     |
| 1st Subsequent Year (2025-26) | 48,712,285.00 | 7.79%   | Met     |
| 2nd Subsequent Year (2026-27) | 44,782,029.00 | (8.07%) | Not Met |

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

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

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

Explanation:

Federal Revenue  
(linked from 6B  
if NOT met)

District is projecting a decrease in federal revenues due to the conclusion of ESSER III funding which ends September 30, 2024.

Explanation:

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

Explanation:

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

District is projecting a decrease in other local revenues due to interest earnings and one-time back payments for Special Education Out-of-Home Care (OOHC) received in 23/24.

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

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

District is projecting a decrease in books and supplies in 24/25 due primarily to the removal of one-time expenditures from ESSER III in 23/24. In 25/26, district is projecting a one-time Increase for student devices using the Arts, Music, and Instructional Materials Discretionary Block Grant. In 26/27 the district is projecting a decrease due to the removal of prior year textbook adoption.

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

7. CRITERION: Facilities Maintenance

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

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

NOTE:

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

|  |                |   |   |        |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 353,900,265.00 |   |   |        |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  |                | 3% Required<br>Minimum Contribution<br>(Line 2c times 3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses  | 353,900,265.00 | 10,617,007.95   | 10,617,008.00   | Met    |

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

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

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

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

☐ Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|  |   | Third Prior Year<br>(2021-22) | Second Prior Year<br>(2022-23) | First Prior Year<br>(2023-24) |
|--|---|-------------------------------|--------------------------------|-------------------------------|
| 1.   | District's Available Reserve Amounts (resources 0000-1999)  |                               |                                |                               |
|  | a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
|  | b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 8,689,646.40                  | 9,465,567.74                   | 10,358,009.00                 |
|  | c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 10,398,193.37                 | 14,506,044.87                  | 28,063,780.00                 |
|  | d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
|  | e. Available Reserves (Lines 1a through 1d)   | 19,087,839.77                 | 23,971,612.61                  | 38,421,789.00                 |
| 2.   | Expenditures and Other Financing Uses   |                               |                                |                               |
|  | a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 289,654,880.15                | 315,518,924.51                 | 345,266,961.00                |
|  | b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
|  | c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 289,654,880.15                | 315,518,924.51                 | 345,266,961.00                |
| 3.   | District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)   | 6.6%                          | 7.6%                           | 11.1%                         |
| <b>District's Deficit Spending Standard Percentage Levels</b><br>(Line 3 times 1/3): |   | <b>2.2%</b>                   | <b>2.5%</b>                    | <b>3.7%</b>                   |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                               | Net Change in             | Total Unrestricted Expenditures | Deficit Spending Level              |        |
|---|---------------------------|---------------------------------|-------------------------------------|--------|
|   | Unrestricted Fund Balance | and Other Financing Uses        | (If Net Change in Unrestricted Fund |        |
|   | (Form 01, Section E)      | (Form 01, Objects 1000-7999)    | Balance is negative, else N/A)      | Status |
| Third Prior Year (2021-22)                | (2,010,585.23)            | 190,814,350.84                  | 1.1%                                | Met    |
| Second Prior Year (2022-23)               | 9,078,647.24              | 212,669,431.00                  | N/A                                 | Met    |
| First Prior Year (2023-24)                | 3,330,188.00              | 228,612,682.00                  | N/A                                 | Met    |
| Budget Year (2024-25) (Information only ) | (21,135,330.00)           | 241,505,168.00                  |                                     |        |

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

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

| Percentage Level <sup>1</sup> | District ADA      |
|-------------------------------|-------------------|
| 1.7%                          | 0 to 300          |
| 1.3%                          | 301 to 1,000      |
| 1.0%                          | 1,001 to 30,000   |
| 0.7%                          | 30,001 to 250,000 |
| 0.3%                          | 250,001 and over  |

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

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

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) |  | Status |
|--|--|-----------------------------|--|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |  |        |
| Third Prior Year (2021-22)               | 62,447,195.00  | 64,157,254.59               | N/A  |  | Met    |
| Second Prior Year (2022-23)              | 61,502,694.00  | 62,146,669.36               | N/A  |  | Met    |
| First Prior Year (2023-24)               | 70,299,248.00  | 71,225,315.00               | N/A  |  | Met    |
| Budget Year (2024-25) (Information only) | 74,555,503.00  |                             |  |  |        |

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:  
(required if NOT met)

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.

| Ending Cash Balance    |                                  |        |
|------------------------|----------------------------------|--------|
| General Fund           |                                  |        |
| Fiscal Year            | (Form CASH, Line F, June Column) | Status |
| Current Year (2024-25) | 103,043,107.88                   | 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

| Percentage Level            | District ADA      |
|-----------------------------|-------------------|
| 5% or \$87,000 (greater of) | 0 to 300          |
| 4% or \$87,000 (greater of) | 301 to 1,000      |
| 3%                          | 1,001 to 30,000   |
| 2%                          | 30,001 to 250,000 |
| 1%                          | 250,001 and over  |

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

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

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

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 20,778                   | 21,037                           | 21,593                           |
| <b>District's Reserve Standard Percentage Level:</b>   | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00                     |                                  |                                  |

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

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

All other data are extracted or calculated.

|   | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 367,399,987.00           | 372,047,808.00                   | 372,254,877.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 367,399,987.00           | 372,047,808.00                   | 372,254,877.00                   |
| 4. Reserve Standard Percentage Level  | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 11,021,999.61            | 11,161,434.24                    | 11,167,646.31                    |
| 6. Reserve Standard - by Amount   |                          |                                  |                                  |

|  |                             |               |               |               |
|--|-----------------------------|---------------|---------------|---------------|
| (\$87,000 for districts with 0 to 1,000 ADA, else 0) |                             | 0.00          | 0.00          | 0.00          |
| 7.   | District's Reserve Standard |               |               |               |
| (Greater of Line B5 or Line B6)                      |                             | 11,021,999.61 | 11,161,434.24 | 11,167,646.31 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): |   | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|-----------------------|-------------------------------|-------------------------------|
| 1.  | General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                  | 0.00                          | 0.00                          |
| 2.  | General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 11,022,000.00         | 11,161,434.24                 | 11,167,646.31                 |
| 3.  | General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                  | 0.00                          | 0.00                          |
| 4.  | General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                  | 0.00                          | 0.00                          |
| 5.  | Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                  |                               |                               |
| 6.  | Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                  |                               |                               |
| 7.  | Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                  |                               |                               |
| 8.  | District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 11,022,000.00         | 11,161,434.24                 | 11,167,646.31                 |
| 9.  | District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 3.00%                 | 3.00%                         | 3.00%                         |
| District's Reserve Standard<br>(Section 10B, Line 7):             |   | 11,021,999.61         | 11,161,434.24                 | 11,167,646.31                 |
| Status:   |   | Met                   | Met                           | Met                           |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

Yes

1b. If Yes, identify the expenditures:

2024-25 includes a one-time off salary schedule payment of 1% as negotiated, totaling an estimated \$2.1M in GF.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year   | Projection      | Amount of Change | Percent Change | Status  |
|---|-----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |         |
| First Prior Year (2023-24)  | (48,311,728.00) |                  |                |         |
| Budget Year (2024-25)   | (58,520,545.00) | 10,208,817.00    | 21.1%          | Not Met |
| 1st Subsequent Year (2025-26)   | (61,003,396.00) | 2,482,851.00     | 4.2%           | Met     |
| 2nd Subsequent Year (2026-27)   | (63,128,975.00) | 2,125,579.00     | 3.5%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                 |                  |                |         |
| First Prior Year (2023-24)  | 0.00            |                  |                |         |
| Budget Year (2024-25)   | 0.00            | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2025-26)   | 0.00            | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2026-27)   | 0.00            | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                 |                  |                |         |
| First Prior Year (2023-24)  | 5,900,000.00    |                  |                |         |
| Budget Year (2024-25)   | 3,572,931.00    | (2,327,069.00)   | (39.4%)        | Not Met |
| 1st Subsequent Year (2025-26)   | 3,072,931.00    | (500,000.00)     | (14.0%)        | Not Met |
| 2nd Subsequent Year (2026-27)   | 3,072,931.00    | 0.00             | 0.0%           | Met     |
| <b>1d. Impact of Capital Projects</b>   |                 |                  |                |         |
| Do you have any capital projects that may impact the general fund operational budget?           |                 |                  |                | No      |

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**  
(required if NOT met)
- District is projecting increasing Special Education contributions in 24/25 due to increased costs, fully budgeted staffing, and reduced revenue projections.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

District is projecting a decrease in General Fund transfers out to Fund 40 due to a one-time transfer made in 23/24 for capital purchase. In 25/26, district is projecting an additional decrease due to a reduction in transfers out for furniture replacement.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

| Type of Commitment                   | # of<br>Years<br>Remaining | SACS Fund and Object Codes Used For: |                               | Principal Balance  |
|--------------------------------------|----------------------------|--------------------------------------|-------------------------------|--------------------|
|                                      |                            | Funding Sources (Revenues)           | Debt Service (Expenditures)   | as of July 1, 2024 |
| Leases                               |                            |                                      |                               |                    |
| Certificates of Participation        | 4                          | 03-8011, 25-8699                     | 03-7438/7439 and 25-7438/7439 | 2,255,000          |
| General Obligation Bonds             | 27                         | 51-85XX, 86XX                        | 51-7433/7434                  | 178,780,952        |
| Supp Early Retirement Program        |                            |                                      |                               |                    |
| State<br>School<br>Building<br>Loans |                            |                                      |                               |                    |
| Compensated<br>Absences              | 1                          | 03-8011                              | 03/06-2XXX/3XXX               | 571,961            |

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

|                                    |    |                                    |                           |             |
|------------------------------------|----|------------------------------------|---------------------------|-------------|
| Certificate of Participation       | 17 | CFD Special Levy Tax Fund          | CFD Special Levy Tax Fund | 18,105,000  |
| Building Lease - Unit A            | 14 | General Fund, Resource 0000 & 9986 | 03/06 0000/9986 5600      | 3,056,054   |
| Building Lease - Unit E            | 15 | General Fund, Resource 0000 & 9986 | 03/06 0000/9986 5600      | 1,601,875   |
| Building Lease - Aquamor/Jefferson | 2  | General Fund, Resource 0000        | 03 0000 5600              | 361,183     |
| Building Lease - 41840 McAlby      | 20 | General Fund, Resource 0000        | 03 0000 5600              | 4,140,000   |
| Bus Leases                         | 3  | General Fund, Resource 0000        | 03 0705 5620              | 594,430     |
| TOTAL:                             |    |                                    |                           | 209,466,455 |

| Type of Commitment (continued)                                | Prior Year     | Budget Year    | 1st<br>Subsequent<br>Year | 2nd Subsequent Year |
|---|----------------|----------------|---------------------------|---------------------|
|   | (2023-24)      | (2024-25)      | (2025-26)                 | (2026-27)           |
|   | Annual Payment | Annual Payment | Annual<br>Payment         | Annual Payment      |
|   | (P & I)        | (P & I)        | (P & I)                   | (P & I)             |
| Leases  |                |                |                           |                     |
| Certificates of Participation                                 | 606,166        | 608,140        | 609,510                   | 605,276             |
| General Obligation Bonds                                      | 21,727,981     | 19,333,476     | 18,666,406                | 18,601,900          |
| Supp Early Retirement Program                                 | 2,025,040      | 0              | 0                         | 0                   |
| State School Building Loans                                   |                |                |                           |                     |
| Compensated Absences  |                |                |                           |                     |
| Other Long-term Commitments (continued):                      |                |                |                           |                     |
| Certificate of Participation                                  | 795,263        | 765,063        | 925,863                   | 925,063             |
| Building Lease - Unit A                                       | 276,689        | 276,689        | 276,689                   | 276,689             |
| Building Lease - Unit E                                       | 142,621        | 142,621        | 142,621                   | 142,621             |
| Building Lease - Aquamor/Jefferson                            | 139,490        | 144,372        | 149,245                   | 25,260              |
| Building Lease - 41840 McAlby                                 | 103,500        | 207,000        | 207,000                   | 207,000             |
| Bus Leases  | 139,450        | 237,772        | 237,772                   | 118,886             |
| Total Annual Payments:  | 25,956,200     | 21,715,133     | 21,215,106                | 20,902,695          |
| Has total annual payment increased over prior year (2023-24)? | No             | No             | No                        | No                  |

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:  
(required if Yes  
to increase in total  
annual pay ments)

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 annual payments.

Explanation:  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

|    |  |                          |                                  |                                  |
|----|--|--------------------------|----------------------------------|----------------------------------|
| 1  | Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)   | <div>Yes</div>           |                                  |                                  |
| 2. | For the district's OPEB:   |                          |                                  |                                  |
|    | a. Are they lifetime benefits?   | <div>No</div>            |                                  |                                  |
|    | b. Do benefits continue past age 65?   | <div>No</div>            |                                  |                                  |
|    | c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits: | <div></div>              |                                  |                                  |
| 3  | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?  | <div>Pay-as-you-go</div> |                                  |                                  |
|    | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  | Self-Insurance Fund      | Governmental Fund                |                                  |
|    |  | <div>0</div>             | <div>0</div>                     |                                  |
| 4. | OPEB Liabilities   |                          |                                  |                                  |
|    | a. Total OPEB liability  | <div>18,926,767.00</div> |                                  |                                  |
|    | b. OPEB plan(s) fiduciary net position (if applicable)   |                          |                                  |                                  |
|    | c. Total/Net OPEB liability (Line 4a minus Line 4b)  | <div>18,926,767.00</div> |                                  |                                  |
|    | d. Is total OPEB liability based on the district's estimate or an actuarial valuation?   | <div>Actuarial</div>     |                                  |                                  |
|    | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation   | <div>6/30/2023</div>     |                                  |                                  |
| 5. | OPEB Contributions   | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|    | a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method   | <div>0.00</div>          | <div>0.00</div>                  | <div>0.00</div>                  |
|    | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)   | <div>1,155,553.00</div>  | <div>1,155,553.00</div>          | <div>1,155,553.00</div>          |
|    | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | <div>1,075,640.00</div>  | <div>1,189,603.00</div>          | <div>1,143,083.00</div>          |
|    | d. Number of retirees receiving OPEB benefits  | <div>178.00</div>        | <div>178.00</div>                | <div>178.00</div>                |



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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|   | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 1125.40                               | 1130.79                  | 1150.79                          | 1161.79                          |

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

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

Yes

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

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

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

Negotiations Settled

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

May 09, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

May 01, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 13, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

**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 | 1648678     |                     |                     |
|    |   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |   | (2024-25)   | (2025-26)           | (2026-27)           |
| 7. | Amount included for any tentative salary schedule increases     |             |                     |                     |
|    |   | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |   | (2024-25)   | (2025-26)           | (2026-27)           |

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

|    |  |             |                     |                     |
|----|--|-------------|---------------------|---------------------|
|    |  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |  | (2024-25)   | (2025-26)           | (2026-27)           |
| 1. | Are step & column adjustments included in the budget and MYPs? |             |                     |                     |
| 2. | Cost of step & column adjustments                              |             |                     |                     |
| 3. | Percent change in step & column over prior year                |             |                     |                     |

Certificated (Non-management) Step and Column Adjustments

|    |  |             |                     |                     |
|----|--|-------------|---------------------|---------------------|
|    |  | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |  | (2024-25)   | (2025-26)           | (2026-27)           |
| 1. | Are savings from attrition included in the budget and MYPs?  |             |                     |                     |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? |             |                     |                     |

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

Certificated (Non-management) - Other

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

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

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

|  | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 903.30                                | 916.66                   | 925.10                           | 925.98                           |

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

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

Yes

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

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

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

Negotiations Settled

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

May 09, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

May 01, 2024

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

If Yes, date of budget revision board adoption:

May 13, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

**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

|        |
|--------|
| 781120 |
|--------|

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

7. Amount included for any tentative salary schedule increases

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

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

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

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

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

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

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

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 195.30                                | 193.30                   | 193.30                           | 193.30                           |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

|     |     |  |
|-----|-----|--|
| Yes | Yes |  |
|     |     |  |
|     |     |  |

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

367956

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Management/Supervisor/Confidential**

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

|              |
|--------------|
| Yes          |
| Jun 13, 2024 |

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.  
DATA ENTRY: Click the appropriate Yes or No button.  
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

|     |
|-----|
| Yes |
|-----|



ADDITIONAL FISCAL INDICATORS

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

|     |  |     |
|-----|--|-----|
| A1. | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | No  |
| A2. | Is the system of personnel position control independent from the payroll system?   | No  |
| A3. | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)   | Yes |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | No  |
| A5. | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| 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 Budget Criteria and Standards Review



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

STUDENT ACTIVITY  
SPECIAL REVENUE  
FUND

2024 - 2025  
Adopted Budget

# Student Activity Special Revenue Fund 2024-2025 Adopted Budget Assumptions

## Overview

California law allows students in California's public schools to raise money and make decisions about how they will spend this money. Student organizations established to raise and spend money on behalf of students are called Associated Student Body organizations, or ASBs. ASBs must be made up of current students and be located at the school where the funds are maintained. 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 2024-2025 Adopted Budget 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

### 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 \$5,020,000. Interest earnings are projected at \$603. Total 2024-2025 Adopted Budget revenues are projected at \$5,020,603.

## 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 2024-2025 Adopted Budget expenditures are projected at \$4,439,162.

## Fund Balance

The Student Activity Special Revenue Fund projects an ending fund balance of \$3,871,634 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 5,012,025.00                 | 5,020,603.00      | -52.9%                |
| 5) TOTAL, REVENUES  |                |                         | 5,012,025.00                 | 5,020,603.00      | -52.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 1,690,400.00                 | 1,784,952.00      | 102.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,539,807.00                 | 2,654,210.00      | 96.8%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,230,207.00                 | 4,439,162.00      | 199.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 781,818.00                   | 581,441.00        | -25.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 33,262.00                    | 220,326.00        | 562.4%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 33,262.00                    | 220,326.00        | 562.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 815,080.00                   | 801,767.00        | -1.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 3,069,867.00                 | 3,871,634.00      | 26.1%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 10,000.00                    | 0.00              | -100.0%               |
| Stores  |                | 9712                    | 129,246.00                   | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 2,930,621.00                 | 3,871,634.00      | 32.1%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                             |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury                                    |                | 9110         | 3,069,867.00                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury      |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                             |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                             |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 3,069,867.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues                                     |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 3,069,867.00                 |                   |                       |
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,285.00                     | 603.00            | -53.1%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Local Revenue                                     |                | 8699         | 5,010,740.00                 | 5,020,000.00      | 0.2%                  |
| TOTAL, REVENUES   |                |              | 5,012,025.00                 | 5,020,603.00      | -52.9%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternativ e                                 |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Materials and Supplies                                      |                | 4300         | 1,649,803.00                 | 1,703,952.00      | 3.3%                  |
| Noncapitalized Equipment                                    |                | 4400         | 40,597.00                    | 81,000.00         | 99.5%                 |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,690,400.00                 | 1,784,952.00      | 102.8%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 14,327.00                    | 16,375.00         | 14.3%                 |
| Insurance   |                | 5400-5450    | 1,119.00                     | 2,000.00          | 78.7%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 77,360.00                    | 91,085.00         | 17.7%                 |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 439,855.00        | New                   |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,446,751.00                 | 2,104,645.00      | -14.0%                |
| Communications  |                | 5900         | 250.00                       | 250.00            | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 2,539,807.00                 | 2,654,210.00      | 96.8%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |

| Description                                      | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CAPITAL OUTLAY                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                              |                |              | 4,230,207.00                 | 4,439,162.00      | 199.6%                |
| <b>INTERFUND TRANSFERS</b>                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In          |                | 8919         | 33,262.00                    | 220,326.00        | 562.4%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                |                |              | 33,262.00                    | 220,326.00        | 562.4%                |
| <b>INTERFUND TRANSFERS OUT</b>                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                        |                |              |                              |                   |                       |
| <b>SOURCES</b>                                   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets         |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of                          |                |              |                              |                   |                       |
| Lapsed/Reorganized LEAs                          |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                             |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                             |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                      |                |              |                              |                   |                       |
| Transfers of Funds from                          |                |              |                              |                   |                       |
| Lapsed/Reorganized LEAs                          |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                             |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues         |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues           |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES              |                |              |                              |                   |                       |
| (a- b + c - d + e)                               |                |              | 33,262.00                    | 220,326.00        | 562.4%                |



| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 5,012,025.00                 | 5,020,603.00      | -52.9%                |
| 5) TOTAL, REVENUES  |                |                  | 5,012,025.00                 | 5,020,603.00      | -52.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 4,230,207.00                 | 4,439,162.00      | 4.9%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 4,230,207.00                 | 4,439,162.00      | 4.9%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | 781,818.00                   | 581,441.00        | -25.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 33,262.00                    | 220,326.00        | 562.4%                |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 33,262.00                    | 220,326.00        | 562.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 815,080.00                   | 801,767.00        | -1.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,254,787.00                 | 3,069,867.00      | 36.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 3,069,867.00                 | 3,871,634.00      | 26.1%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 10,000.00                    | 0.00              | -100.0%               |
| Stores  |                | 9712             | 129,246.00                   | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 2,930,621.00                 | 3,871,634.00      | 32.1%                 |
| c) Committed  |                |                  |                              |                   |                       |

| Description                            | Function Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Stabilization Arrangements             |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object) |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                            |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object) |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated           |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties     |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount       |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

|                           |                        | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| Resource                  | Description            |                                 |                   |
| 8210                      | Student Activity Funds | 2,930,621.00                    | 3,871,634.00      |
| Total, Restricted Balance |                        | 2,930,621.00                    | 3,871,634.00      |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# ADULT EDUCATION FUND

2024 - 2025  
Adopted Budget

# Adult Education Fund

## 2024-2025 Adopted Budget Assumptions

### Overview

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

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

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

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

### Revenues

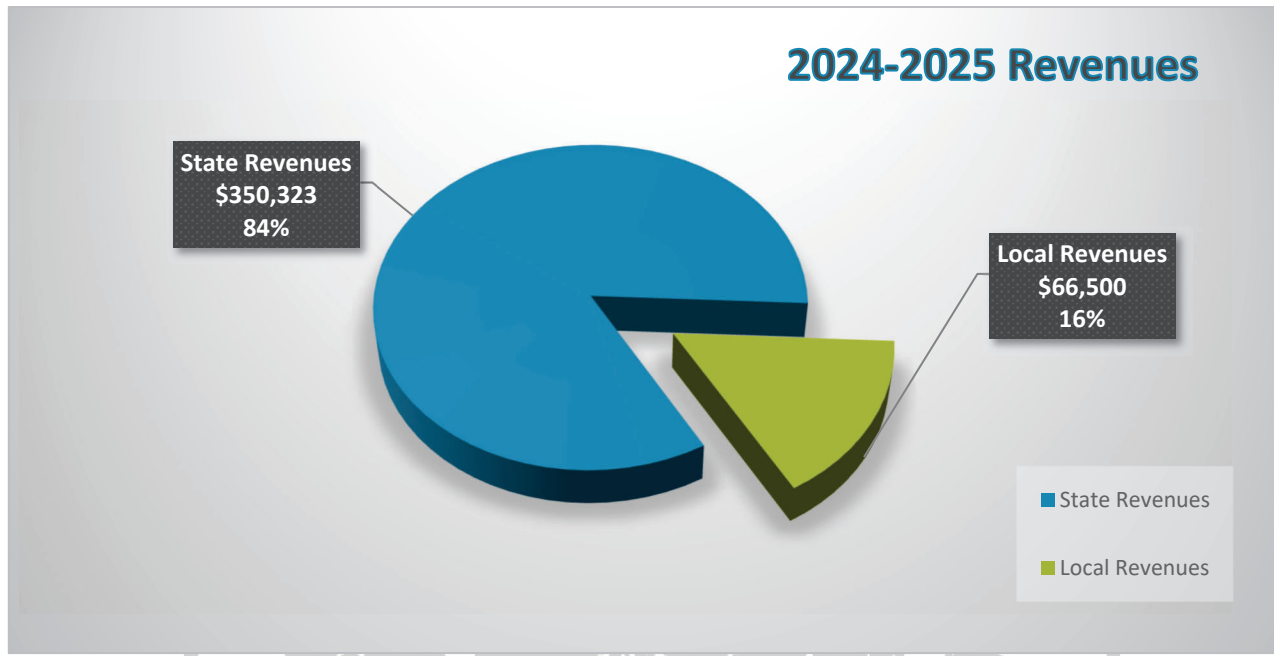
State revenues include California Adult Education Program projected at \$338,464. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$11,859. Total 2024-2025 Adopted Budget state revenues are projected at \$350,323.

Local revenues are projected at \$66,500 and include online classes, GED testing fees, summer camp programs, and interest earnings.

State funding is equal to 84% of total revenues. Local revenue funding is equal to 16% of total revenues. Total 2024-2025 Adopted Budget revenues are projected at \$416,823.

## Adult Education Fund 2024-2025 Adopted Budget Assumptions

### Revenues-continued



### Expenditures

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

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

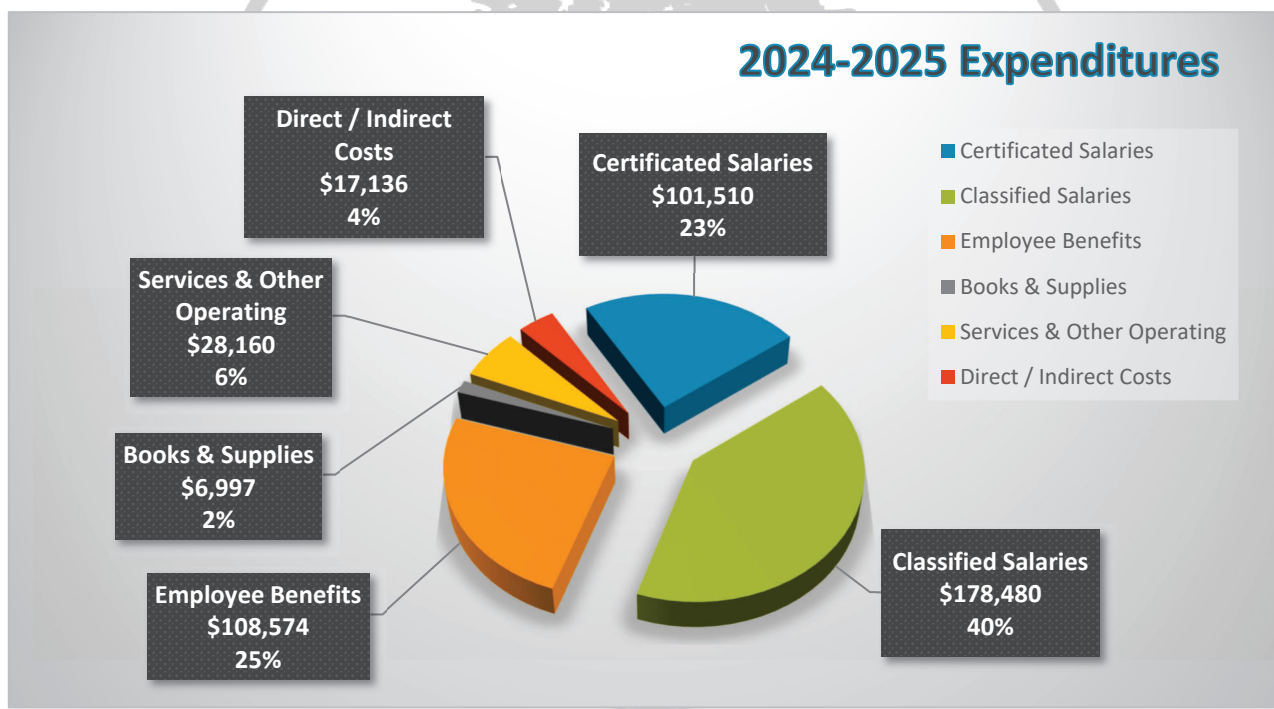
Salary and benefits account for 88% of all expenditures. No change is projected for certificated step and column. Step and column for all classified employees is \$4,285 plus statutory benefits of \$1,509 for a total of \$10,079. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 12% of total expenditures. Total 2024-2025 Adopted Budget expenditures are projected at \$440,857.

# Adult Education Fund 2024-2025 Adopted Budget Assumptions

## Expenditures-continued

| Description                         | 2024-2025 Adopted Budget FTE's |
|-------------------------------------|--------------------------------|
| Certificated                        | .30                            |
| Classified                          | 2.45                           |
| Total FTE's (Full-Time Equivalents) | 2.75                           |

2024-2025 Adopted Budget 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 22.10% for certificated and 36.25% for classified.



## Fund Balance

The Adult Education Fund projects an ending balance of \$99,401 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 369,624.00                   | 350,323.00        | -5.2%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 291,150.00                   | 66,500.00         | -77.2%                |
| 5) TOTAL, REVENUES  |                |                         | 660,774.00                   | 416,823.00        | -36.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 99,672.00                    | 101,510.00        | 1.8%                  |
| 2) Classified Salaries  |                | 2000-2999               | 254,266.00                   | 178,480.00        | -29.8%                |
| 3) Employee Benefits  |                | 3000-3999               | 117,689.00                   | 108,574.00        | -7.7%                 |
| 4) Books and Supplies   |                | 4000-4999               | 86,652.00                    | 6,997.00          | -91.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 67,146.00                    | 28,160.00         | -58.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 17,257.00                    | 17,136.00         | -0.7%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 642,682.00                   | 440,857.00        | -31.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 18,092.00                    | (24,034.00)       | -232.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 33,262.00                    | 220,326.00        | 562.4%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (33,262.00)                  | (220,326.00)      | 562.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (15,170.00)                  | (244,360.00)      | 1,510.8%              |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 358,931.00                   | 343,761.00        | -4.2%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 358,931.00                   | 343,761.00        | -4.2%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 358,931.00                   | 343,761.00        | -4.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 343,761.00                   | 99,401.00         | -71.1%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 21,284.00                    | 0.00              | -100.0%               |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 322,477.00                   | 99,401.00         | -69.2%                |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 343,761.00                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |



| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 343,761.00                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 343,761.00                   |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from                               |                |              |                              |                   |                       |
| Federal Sources  |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                           | 3500-3599      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                                  | 6391           | 8590         | 352,890.00                   | 338,464.00        | -4.1%                 |
| All Other State Revenue                                  | All Other      | 8590         | 16,734.00                    | 11,859.00         | -29.1%                |
| TOTAL, OTHER STATE REVENUE                               |                |              | 369,624.00                   | 350,323.00        | -5.2%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 8,000.00                     | 5,000.00          | -37.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 283,150.00                   | 61,500.00         | -78.3%                |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 291,150.00                   | 66,500.00         | -77.2%                |
| TOTAL, REVENUES  |                |              | 660,774.00                   | 416,823.00        | -36.9%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 47,593.00                    | 47,593.00         | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 52,079.00                    | 53,917.00         | 3.5%                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 99,672.00                    | 101,510.00        | 1.8%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 108,966.00                   | 46,273.00         | -57.5%                |
| Classified Support Salaries                                 |                | 2200         | 38,914.00                    | 18,741.00         | -51.8%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 106,386.00                   | 113,466.00        | 6.7%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 254,266.00                   | 178,480.00        | -29.8%                |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 46,770.00                    | 40,085.00         | -14.3%                |
| PERS  |                | 3201-3202    | 28,378.00                    | 30,693.00         | 8.2%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 16,274.00                    | 12,257.00         | -24.7%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 21,200.00                    | 21,199.00         | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 173.00                       | 140.00            | -19.1%                |
| Workers' Compensation                                       |                | 3601-3602    | 4,790.00                     | 4,200.00          | -12.3%                |
| OPEB, Allocated   |                | 3701-3702    | 104.00                       | 0.00              | -100.0%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 117,689.00                   | 108,574.00        | -7.7%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 85,150.00                    | 6,997.00          | -91.8%                |
| Noncapitalized Equipment                                    |                | 4400         | 1,502.00                     | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 86,652.00                    | 6,997.00          | -91.9%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 8,200.00                     | 0.00              | -100.0%               |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 700.00                       | 700.00            | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 250.00                       | 1,690.00          | 576.0%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 57,996.00                    | 25,770.00         | -55.6%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 67,146.00                    | 28,160.00         | -58.1%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                    |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices                                  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                          |                |              |                              |                   |                       |
| To Districts or Charter Schools                             |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest                                      |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                               |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                      |                | 7350         | 17,257.00                    | 17,136.00         | -0.7%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 17,257.00                    | 17,136.00         | -0.7%                 |
| TOTAL, EXPENDITURES  |                |              | 642,682.00                   | 440,857.00        | -31.4%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 33,262.00                    | 220,326.00        | 562.4%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 33,262.00                    | 220,326.00        | 562.4%                |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                      |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                     |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | (33,262.00)                  | (220,326.00)      | 562.4%                |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 369,624.00                   | 350,323.00        | -5.2%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 291,150.00                   | 66,500.00         | -77.2%                |
| 5) TOTAL, REVENUES   |                |                  | 660,774.00                   | 416,823.00        | -36.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 99,713.00                    | 94,496.00         | -5.2%                 |
| 2) Instruction - Related Services  | 2000-2999      |                  | 235,608.00                   | 248,547.00        | 5.5%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 271,258.00                   | 60,213.00         | -77.8%                |
| 7) General Administration  | 7000-7999      |                  | 17,257.00                    | 17,136.00         | -0.7%                 |
| 8) Plant Services  | 8000-8999      |                  | 18,846.00                    | 20,465.00         | 8.6%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 642,682.00                   | 440,857.00        | -31.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 18,092.00                    | (24,034.00)       | -232.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 33,262.00                    | 220,326.00        | 562.4%                |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (33,262.00)                  | (220,326.00)      | 562.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (15,170.00)                  | (244,360.00)      | 1,510.8%              |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 358,931.00                   | 343,761.00        | -4.2%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 358,931.00                   | 343,761.00        | -4.2%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 358,931.00                   | 343,761.00        | -4.2%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 343,761.00                   | 99,401.00         | -71.1%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 21,284.00                    | 0.00              | -100.0%               |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 322,477.00                   | 99,401.00         | -69.2%                |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

|                           |                                      | 2023-24   |         |
|---------------------------|--------------------------------------|-----------|---------|
|                           |                                      | Estimated | 2024-25 |
|                           |                                      | Actuals   | Budget  |
| Resource                  | Description                          |           |         |
| 6371                      | CalWORKs for ROCP or Adult Education | 679.00    | 0.00    |
| 6391                      | Adult Education Program              | 20,605.00 | 0.00    |
| Total, Restricted Balance |                                      | 21,284.00 | 0.00    |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CHILD DEVELOPMENT FUND

2024 - 2025  
Adopted Budget

# Child Development Fund

## 2024-2025 Adopted Budget Assumptions

### Overview

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

Programs included in the child development fund consist of:

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

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

## Child Development Fund 2024-2025 Adopted Budget Assumptions

### Overview – continued

**Student Enrichment and Extended Day (SEED)- General Child Care and Development (CCTR) and Expanded Learning Opportunities Program-**Serving students TK-5<sup>th</sup> grade, Student Enrichment and Extended Day programs are located at all elementary schools in the district. SEED classrooms are open 6:30 a.m.—6:00 p.m. and is a year-round program, operating 241 days (180 school days and 61 intersession days), closed only for District holidays and one summer camp preparation day. The staff to student ratio is one adult per fourteen children. Our SEED program also provides the foundation for the 9-hour ELOP school day including 30 intersession days a year. Families must meet CDSS-CCDD guidelines for need and income eligibility or be ELOP eligible. We also offer a parent paid tuition option for families who exceed state guidelines. Summer, Spring, Winter, and Fall camps offer activities when children are not in school. To meet the needs of our community, subsidized, parent tuition and ELOP funding options for families are available at all eleven elementary school sites. Currently, there are over eight-hundred students enrolled in the SEED program. Kindergarten and TK extended day provide the opportunity for families who would like supervision and enrichment experiences to create a full school day experience.

**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 2024-2025 school year, all elementary and middle school sites will offer ELOP activities. ELOP provides extracurricular programs for students 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.

**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 2024-2025 information provided by the grantee. Total 2024-2025 Adopted Budget federal revenues are projected at \$2,189,040.



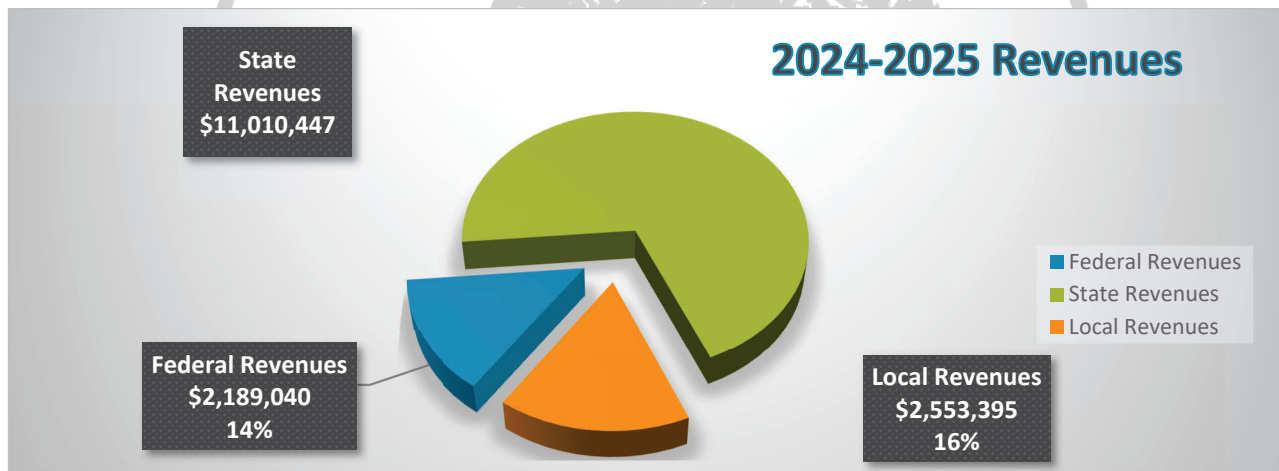
# Child Development Fund 2024-2025 Adopted Budget Assumptions

## Revenues-continued

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 \$10,707,859. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$302,588. Total 2024-2025 Adopted Budget state revenues are projected at \$11,010,447.

Other local revenues in the Child Development Fund include parent fees and interest earnings. 2024-2025 Adopted Budget local revenues are projected at \$2,553,395.

Federal and state revenue funding is equal to 84% of total revenues. Local revenue funding is equal to 16% of total revenues. Total 2024-2025 Adopted Budget revenues are projected at \$15,752,882.



## 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.

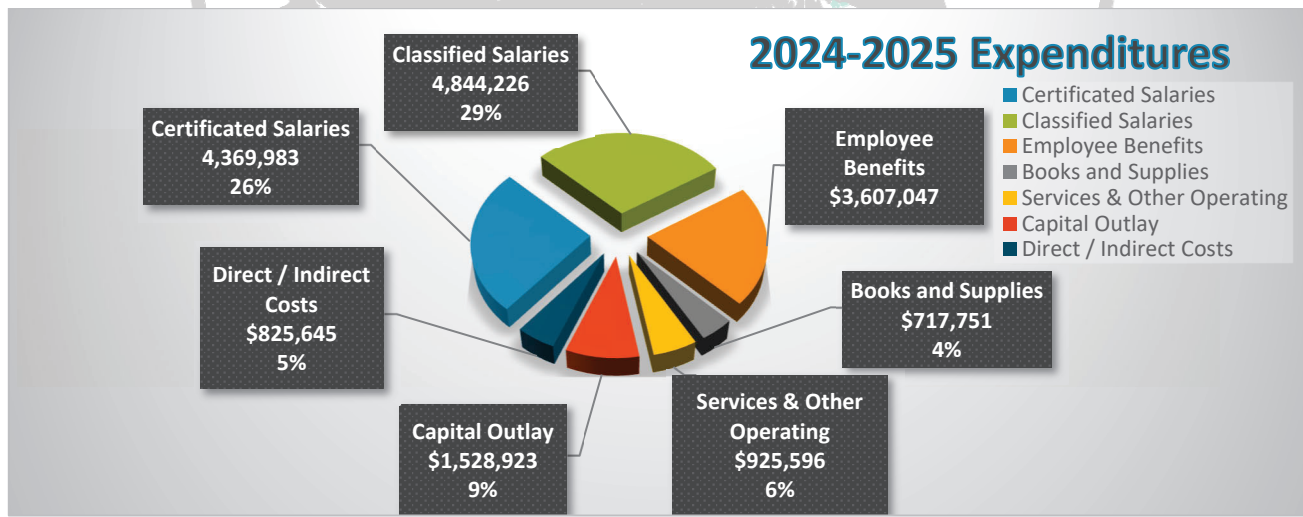
## Child Development Fund 2024-2025 Adopted Budget Assumptions

### Expenditures- continued

Salary and benefits are equal to 76% of total expenditures. Step and Column for all certificated employees is \$20,478 plus statutory benefits of \$5,825 for a total of \$26,303. Step and Column for all classified employees is \$60,169 plus statutory benefits of \$21,711 for a total of \$81,880. Other expenditures totaling 24%, 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 5.83% is included for both unrestricted and restricted programs. Total 2024-2025 Adopted Budget expenditures are projected at \$16,819,171.

| Description                                  | 2024-2025 Adopted Budget FTEs |
|--|-------------------------------|
| Certificated Teachers / Certificated Support | 16.0                          |
| Classified                                   | 87.81                         |
| Management / Support                         | 5.00                          |
| Total FTE's (Full-time Equivalents)          | 108.81                        |

2024-2025 Adopted Budget includes 108.81 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$11,000 per FTE. Fixed charges are calculated at 22.10% for certificated and 36.25% for classified.



### Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$8,680,299. The projected ending fund balance of the Child Development Fund is \$7,614,010, which is primarily restricted to the Expanded Learning Opportunities Program.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,749,344.00                 | 2,189,040.00      | 25.1%                 |
| 3) Other State Revenue  |                | 8300-8599               | 10,252,630.00                | 11,010,447.00     | 7.4%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,612,248.00                 | 2,553,395.00      | -2.3%                 |
| 5) TOTAL, REVENUES  |                |                         | 14,614,222.00                | 15,752,882.00     | 7.8%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 2,119,716.00                 | 4,369,983.00      | 106.2%                |
| 2) Classified Salaries  |                | 2000-2999               | 4,046,755.00                 | 4,844,226.00      | 19.7%                 |
| 3) Employee Benefits  |                | 3000-3999               | 2,455,464.00                 | 3,607,047.00      | 46.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 1,892,793.00                 | 717,751.00        | -62.1%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,288,803.00                 | 925,596.00        | -59.6%                |
| 6) Capital Outlay   |                | 6000-6999               | 410,369.00                   | 1,528,923.00      | 272.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 704,105.00                   | 825,645.00        | 17.3%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 13,918,005.00                | 16,819,171.00     | 20.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 696,217.00                   | (1,066,289.00)    | -253.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 696,217.00                   | (1,066,289.00)    | -253.2%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 8,680,299.00                 | 7,614,010.00      | -12.3%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 8,202,565.00                 | 6,872,003.00      | -16.2%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 477,734.00                   | 742,007.00        | 55.3%                 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 8,680,299.00                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 8,680,299.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 8,680,299.00                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 1,749,344.00                 | 2,189,040.00      | 25.1%                 |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,749,344.00                 | 2,189,040.00      | 25.1%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 2,101,445.00                 | 3,085,681.00      | 46.8%                 |
| All Other State Revenue                                  | All Other      | 8590         | 8,151,185.00                 | 7,924,766.00      | -2.8%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 10,252,630.00                | 11,010,447.00     | 7.4%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 335,000.00                   | 275,000.00        | -17.9%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 2,277,248.00                 | 2,278,395.00      | 0.1%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,612,248.00                 | 2,553,395.00      | -2.3%                 |
| TOTAL, REVENUES  |                |              | 14,614,222.00                | 15,752,882.00     | 7.8%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 1,474,845.00                 | 3,688,557.00      | 150.1%                |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 644,871.00                   | 681,426.00        | 5.7%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 2,119,716.00                 | 4,369,983.00      | 106.2%                |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 1,429,253.00                 | 1,918,349.00      | 34.2%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                                 |                | 2200         | 2,144,454.00                 | 2,439,978.00      | 13.8%                 |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 473,048.00                   | 485,899.00        | 2.7%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 4,046,755.00                 | 4,844,226.00      | 19.7%                 |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 406,345.00                   | 1,018,953.00      | 150.8%                |
| PERS  |                | 3201-3202    | 1,126,032.00                 | 1,422,782.00      | 26.4%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 365,657.00                   | 472,183.00        | 29.1%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 451,742.00                   | 540,169.00        | 19.6%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 3,010.00                     | 4,612.00          | 53.2%                 |
| Workers' Compensation                                       |                | 3601-3602    | 83,193.00                    | 138,212.00        | 66.1%                 |
| OPEB, Allocated   |                | 3701-3702    | 19,485.00                    | 10,136.00         | -48.0%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 2,455,464.00                 | 3,607,047.00      | 46.9%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 1,200,000.00                 | 0.00              | -100.0%               |
| Materials and Supplies                                      |                | 4300         | 510,736.00                   | 637,651.00        | 24.8%                 |
| Noncapitalized Equipment                                    |                | 4400         | 182,057.00                   | 80,100.00         | -56.0%                |
| Food  |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,892,793.00                 | 717,751.00        | -62.1%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 19,046.00                    | 26,000.00         | 36.5%                 |
| Dues and Memberships  |                | 5300         | 144.00                       | 0.00              | -100.0%               |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 199,868.00                   | 41,200.00         | -79.4%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 3,394.00                     | 685.00            | -79.8%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,065,351.00                 | 856,711.00        | -58.5%                |
| Communications  |                | 5900         | 1,000.00                     | 1,000.00          | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 2,288,803.00                 | 925,596.00        | -59.6%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 347,540.00                   | 1,528,923.00      | 339.9%                |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 62,829.00                    | 0.00              | -100.0%               |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 410,369.00                   | 1,528,923.00      | 272.6%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                       |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 704,105.00                   | 825,645.00        | 17.3%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 704,105.00                   | 825,645.00        | 17.3%                 |
| TOTAL, EXPENDITURES   |                |              | 13,918,005.00                | 16,819,171.00     | 20.8%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| From: General Fund  |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 1,749,344.00                 | 2,189,040.00      | 25.1%                 |
| 3) Other State Revenue   |                | 8300-8599        | 10,252,630.00                | 11,010,447.00     | 7.4%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 2,612,248.00                 | 2,553,395.00      | -2.3%                 |
| 5) TOTAL, REVENUES   |                |                  | 14,614,222.00                | 15,752,882.00     | 7.8%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 7,395,530.00                 | 8,373,467.00      | 13.2%                 |
| 2) Instruction - Related Services  | 2000-2999      |                  | 539,423.00                   | 1,726,477.00      | 220.1%                |
| 3) Pupil Services  | 3000-3999      |                  | 154,688.00                   | 160,329.00        | 3.6%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 4,625,873.00                 | 4,204,330.00      | -9.1%                 |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 704,105.00                   | 825,645.00        | 17.3%                 |
| 8) Plant Services  | 8000-8999      |                  | 498,386.00                   | 1,528,923.00      | 206.8%                |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 13,918,005.00                | 16,819,171.00     | 20.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 696,217.00                   | (1,066,289.00)    | -253.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 696,217.00                   | (1,066,289.00)    | -253.2%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 7,984,082.00                 | 8,680,299.00      | 8.7%                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 8,680,299.00                 | 7,614,010.00      | -12.3%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 8,202,565.00                 | 6,872,003.00      | -16.2%                |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 477,734.00                   | 742,007.00        | 55.3%                 |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 2600                      | Expanded Learning Opportunities Program  | 6,841,075.00                    | 6,841,075.00      |
| 5160                      | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 463,313.00                      | 0.00              |
| 6130                      | Child Development: Center-Based Reserve Account  | 158,916.00                      | 30,928.00         |
| 6160                      | Child Care and Development Programs Administered by California Department of Social Services (State Funds)   | 99,360.00                       | 0.00              |
| 7810                      | Other Restricted State   | 639,901.00                      | 0.00              |
| Total, Restricted Balance |  | 8,202,565.00                    | 6,872,003.00      |





**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAFETERIA SPECIAL REVENUE FUND

2024 - 2025  
Adopted Budget

# Cafeteria Special Revenue Fund

## 2024-2025 Adopted Budget 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 catering events within the district, intersession services, and provides snack for eligible after school 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 1.3 million breakfasts and 2.3 million lunches, as well as nearly 0.2 million a la carte meals during the 2023-2024 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.

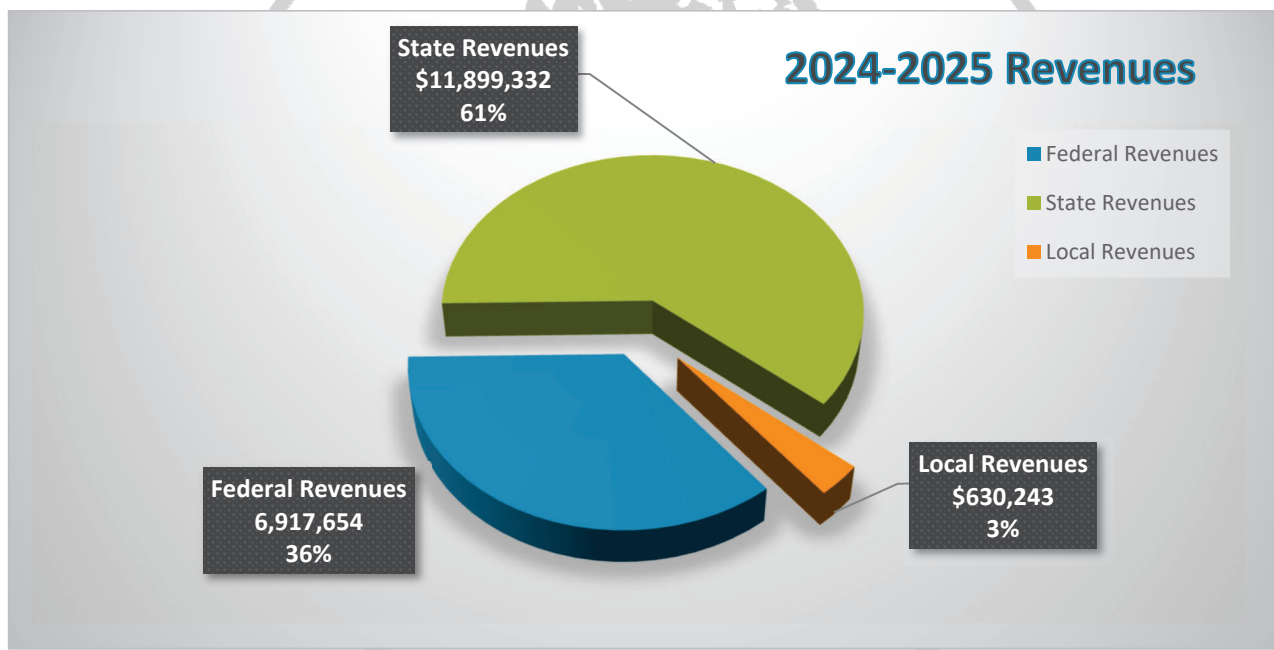
Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$18,016,986 and is based on 2023-2024 program participation levels through March 2024. Federal donated commodities entitlement is projected at \$800,000.

## Cafeteria Special Revenue Fund 2024-2025 Adopted Budget Assumptions

### Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$630,243 and is based on a la carte food sales from the 2023-2024 participation levels through March 2024, current interest rates, cash-flow analysis, and historical data.

Approximately 36% of students qualified for either free or reduced meals. Federal and state reimbursements are equal to 97% of total revenues. Donated food commodities within federal revenues are equal to 4%. Local revenues are equal to 3% of total revenues. Total 2024-2025 revenues are projected at \$19,447,229.



### 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 5.83%.

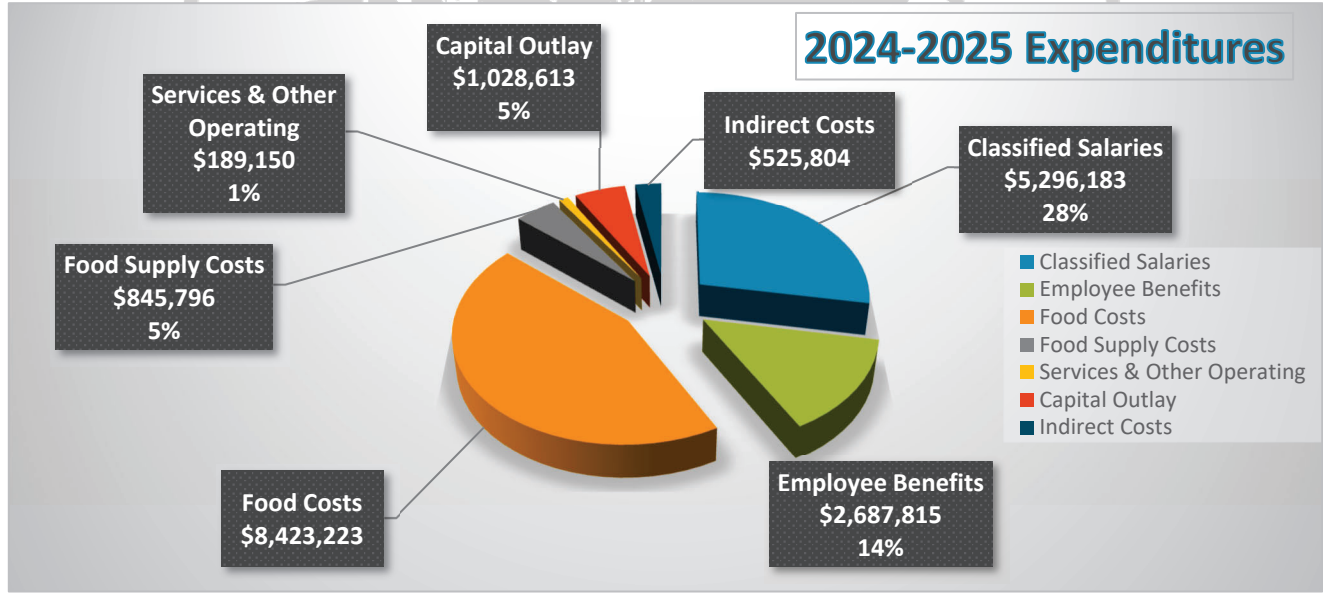
## Cafeteria Special Revenue Fund 2024-2025 Adopted Budget Assumptions

### Expenditures - continued

Salary and benefits account for 42% of total expenditures. Step and Column for all classified employees is \$44,942 plus statutory benefits of \$16,291 for a total of \$61,233. Food costs, commodities, and supplies account for 49% of total expenditures. All other costs account for 9% of total expenditures. Total 2024-2025 Adopted Budget expenditures are projected at \$18,996,584.

| Description                         | 2024-2025 Adopted Budget FTE's |
|-------------------------------------|--------------------------------|
| Classified Management               | 3.00                           |
| Classified                          | 115.38                         |
| Total FTE's (Full-Time equivalents) | 118.38                         |

The 2024-2025 Adopted Budget includes 118.38 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$11,000 per FTE. Fixed charges are calculated at 36.25% for classified positions.



### Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$13,402,519 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 7,428,651.00                 | 6,917,654.00      | -6.9%                 |
| 3) Other State Revenue  |                | 8300-8599               | 11,859,287.00                | 11,899,332.00     | 0.3%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 630,243.00                   | 630,243.00        | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 19,918,181.00                | 19,447,229.00     | -2.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 4,320,024.00                 | 5,296,183.00      | 22.6%                 |
| 3) Employee Benefits  |                | 3000-3999               | 1,928,911.00                 | 2,687,815.00      | 39.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 8,178,029.00                 | 9,269,019.00      | 13.3%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 195,450.00                   | 189,150.00        | -3.2%                 |
| 6) Capital Outlay   |                | 6000-6999               | 841,379.00                   | 1,028,613.00      | 22.3%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 359,894.00                   | 525,804.00        | 46.1%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 15,823,687.00                | 18,996,584.00     | 20.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 4,094,494.00                 | 450,645.00        | -89.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 4,094,494.00                 | 450,645.00        | -89.0%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 12,951,874.00                | 13,402,519.00     | 3.5%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 12,951,874.00                | 13,402,519.00     | 3.5%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 12,951,874.00                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 12,951,874.00                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 12,951,874.00                |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 6,582,272.00                 | 6,117,654.00      | -7.1%                 |
| Donated Food Commodities                                 |                | 8221         | 760,000.00                   | 800,000.00        | 5.3%                  |
| All Other Federal Revenue                                |                | 8290         | 86,379.00                    | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 7,428,651.00                 | 6,917,654.00      | -6.9%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 11,859,287.00                | 11,899,332.00     | 0.3%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 11,859,287.00                | 11,899,332.00     | 0.3%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 588,243.00                   | 588,243.00        | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 42,000.00                    | 42,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 630,243.00                   | 630,243.00        | 0.0%                  |
| TOTAL, REVENUES  |                |              | 19,918,181.00                | 19,447,229.00     | -2.4%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 3,595,022.00                 | 4,547,273.00      | 26.5%                 |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 430,194.00                   | 445,030.00        | 3.4%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 294,808.00                   | 303,880.00        | 3.1%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 4,320,024.00                 | 5,296,183.00      | 22.6%                 |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 1,112,767.00                 | 1,432,617.00      | 28.7%                 |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 317,715.00                   | 403,978.00        | 27.2%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits                                 |                | 3401-3402    | 419,670.00                   | 740,104.00        | 76.4%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 2,086.00                     | 2,648.00          | 26.9%                 |
| Workers' Compensation                                       |                | 3601-3602    | 58,405.00                    | 79,444.00         | 36.0%                 |
| OPEB, Allocated   |                | 3701-3702    | 18,268.00                    | 29,024.00         | 58.9%                 |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 1,928,911.00                 | 2,687,815.00      | 39.3%                 |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 493,150.00                   | 580,796.00        | 17.8%                 |
| Noncapitalized Equipment                                    |                | 4400         | 175,000.00                   | 265,000.00        | 51.4%                 |
| Food  |                | 4700         | 7,509,879.00                 | 8,423,223.00      | 12.2%                 |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 8,178,029.00                 | 9,269,019.00      | 13.3%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 5,650.00                     | 3,150.00          | -44.2%                |
| Dues and Memberships  |                | 5300         | 2,500.00                     | 2,500.00          | 0.0%                  |
| Insurance   |                | 5400-5450    | 3,000.00                     | 3,000.00          | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 65,300.00                    | 65,300.00         | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 8,500.00                     | 8,500.00          | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 110,500.00                   | 106,700.00        | -3.4%                 |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 195,450.00                   | 189,150.00        | -3.2%                 |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 841,379.00                   | 1,028,613.00      | 22.3%                 |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 841,379.00                   | 1,028,613.00      | 22.3%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 359,894.00                   | 525,804.00        | 46.1%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 359,894.00                   | 525,804.00        | 46.1%                 |
| TOTAL, EXPENDITURES   |                |              | 15,823,687.00                | 18,996,584.00     | 20.1%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| From: General Fund  |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                     |                |              |                              |                   |                       |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs  |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                 |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 7,428,651.00                 | 6,917,654.00      | -6.9%                 |
| 3) Other State Revenue   |                | 8300-8599        | 11,859,287.00                | 11,899,332.00     | 0.3%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 630,243.00                   | 630,243.00        | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                  | 19,918,181.00                | 19,447,229.00     | -2.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 15,463,793.00                | 18,470,780.00     | 19.4%                 |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 359,894.00                   | 525,804.00        | 46.1%                 |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 15,823,687.00                | 18,996,584.00     | 20.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 4,094,494.00                 | 450,645.00        | -89.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 4,094,494.00                 | 450,645.00        | -89.0%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 8,857,380.00                 | 12,951,874.00     | 46.2%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 12,951,874.00                | 13,402,519.00     | 3.5%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 12,951,874.00                | 13,402,519.00     | 3.5%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 12,688,261.00                   | 13,402,519.00     |
| 7033                      | Child Nutrition: School Food Best Practices Apportionment  | 263,613.00                      | 0.00              |
| Total, Restricted Balance |  | 12,951,874.00                   | 13,402,519.00     |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# DEFERRED MAINTENANCE FUND

2024 - 2025  
Adopted Budget

# Deferred Maintenance Fund

## 2024-2025 Adopted Budget 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

Revenues include a \$3,674,000 transfer of LCFF Sources equal to 1% of total Adopted Budget general fund expenditures and interest earnings of \$105,905.

### Fund Balance

The Deferred Maintenance Fund projects an ending fund balance of \$7,310,076 for the 2024-2025 fiscal year. The balance in this fund will be used on allowable projects in future years.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 3,530,171.00                 | 3,674,000.00      | 4.1%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 105,905.00        | New                   |
| 5) TOTAL, REVENUES  |                |                         | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 0.00                         | 3,530,171.00      | New                   |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 0.00                         | 3,530,171.00      | New                   |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 0.00                         | 3,530,171.00      | New                   |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 3,530,171.00                 | 7,310,076.00      | 107.1%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 3,530,171.00                 | 7,310,076.00      | 107.1%                |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 3,530,171.00                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 3,530,171.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                      |                |              | 3,530,171.00                 |                   |                       |
| <b>LCFF SOURCES</b>   |                |              |                              |                   |                       |
| LCFF Transfers  |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                               |                | 8091         | 3,530,171.00                 | 3,674,000.00      | 4.1%                  |
| LCFF/Revenue Limit Transfers - Prior Years                  |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES   |                |              | 3,530,171.00                 | 3,674,000.00      | 4.1%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 0.00                         | 105,905.00        | New                   |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 0.00                         | 105,905.00        | New                   |
| TOTAL, REVENUES   |                |              | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Materials and Supplies                                      |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs             |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                     |                |              |                              |                   |                       |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs  |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                 |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                    |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 3,530,171.00                 | 3,674,000.00      | 4.1%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 0.00                         | 105,905.00        | New                   |
| 5) TOTAL, REVENUES   |                |                  | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 3,530,171.00                 | 3,779,905.00      | 7.1%                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 0.00                         | 3,530,171.00      | New                   |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 0.00                         | 3,530,171.00      | New                   |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 0.00                         | 3,530,171.00      | New                   |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 3,530,171.00                 | 7,310,076.00      | 107.1%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 3,530,171.00                 | 7,310,076.00      | 107.1%                |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



| Resource                  | Description | 2023-24              | 2024-25 |
|---------------------------|-------------|----------------------|---------|
|                           |             | Estimated<br>Actuals | Budget  |
| Total, Restricted Balance |             | 0.00                 | 0.00    |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# BUILDING FUND

2024 - 2025  
Adopted Budget

# Building Fund

## 2024-2025 Adopted Budget Assumptions

### Overview

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

### Revenues and Other Financing Sources

Revenues are based on interest earnings of \$600,000.

### Expenditures

#### Capital Facilities

- Flooring
- HVAC
- Roofing
- Asphalt/slurry
- Exterior Painting
- Fire Alarm System Upgrades
- Track Replacement
- Murrieta Elementary School Classroom Building
- Land Purchase

### Fund Balance

The Building Fund projects an ending fund balance of \$6,623,317 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,000,000.00                 | 600,000.00        | -40.0%                |
| 5) TOTAL, REVENUES  |                |                         | 1,000,000.00                 | 600,000.00        | -40.0%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,329,645.00                 | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 14,996,560.00                | 6,064,986.00      | -59.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 17,326,205.00                | 6,064,986.00      | -65.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (16,326,205.00)              | (5,464,986.00)    | -66.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (16,326,205.00)              | (5,464,986.00)    | -66.5%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 12,088,303.00                | 6,623,317.00      | -45.2%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 12,088,303.00                | 6,623,317.00      | -45.2%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 12,088,303.00                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 12,088,303.00                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 12,088,303.00                |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions                                      |                |              |                              |                   |                       |
| Restricted Levies - Other                                   |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 1,000,000.00                 | 600,000.00        | -40.0%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 1,000,000.00                 | 600,000.00        | -40.0%                |
| TOTAL, REVENUES   |                |              | 1,000,000.00                 | 600,000.00        | -40.0%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits   |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 265,813.00                   | 0.00              | -100.0%               |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 2,063,832.00                 | 0.00              | -100.0%               |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 2,329,645.00                 | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 2,400,000.00      | New                   |
| Land Improvements   |                | 6170         | 1,127,155.00                 | 1,480,000.00      | 31.3%                 |
| Buildings and Improvements of Buildings   |                | 6200         | 13,810,026.00                | 2,184,986.00      | -84.2%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 59,379.00                    | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 14,996,560.00                | 6,064,986.00      | -59.6%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 17,326,205.00                | 6,064,986.00      | -65.0%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                             |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| County School Bldg Aid                                  |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 1,000,000.00                 | 600,000.00        | -40.0%                |
| 5) TOTAL, REVENUES  |                |                  | 1,000,000.00                 | 600,000.00        | -40.0%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 17,326,205.00                | 6,064,986.00      | -65.0%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 17,326,205.00                | 6,064,986.00      | -65.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (16,326,205.00)              | (5,464,986.00)    | -66.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (16,326,205.00)              | (5,464,986.00)    | -66.5%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 28,414,508.00                | 12,088,303.00     | -57.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 12,088,303.00                | 6,623,317.00      | -45.2%                |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 12,088,303.00                | 6,623,317.00      | -45.2%                |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



|                           |                        | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| Resource                  | Description            |                                 |                   |
| 9010                      | Other Restricted Local | 12,088,303.00                   | 6,623,317.00      |
| Total, Restricted Balance |                        | 12,088,303.00                   | 6,623,317.00      |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAPITAL FACILITIES FUND

2024 - 2025  
Adopted Budget

# Capital Facilities Fund

## 2024-2025 Adopted Budget Assumptions

### Overview

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

### Revenues and Other Financing Sources

Collection of Developer Fees is based on housing development projected for 2024-2025. The fees to be collected are anticipated at \$2,000,000.

Interest earnings are projected at \$271,500.

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
- ✚ Land Purchase
- ✚ Classroom Expansion at various sites
- ✚ Other Site Based Capital Projects
- ✚ Central Warehouse Updates

### Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$12,085,105 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| 5) TOTAL, REVENUES  |                |                         | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 141,231.00                   | 155,174.00        | 9.9%                  |
| 3) Employee Benefits  |                | 3000-3999               | 55,738.00                    | 61,843.00         | 11.0%                 |
| 4) Books and Supplies   |                | 4000-4999               | 96,751.00                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,589,040.00                 | 830,750.00        | -47.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 12,276,235.00                | 7,743,000.00      | -36.9%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 256,518.00                   | 244,900.00        | -4.5%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 14,415,513.00                | 9,035,667.00      | -37.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (5,399,727.00)               | (5,289,268.00)    | -2.0%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 12,239,082.00                | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 12,239,082.00                | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 6,839,355.00                 | (5,289,268.00)    | -177.3%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 17,374,373.00                | 12,085,105.00     | -30.4%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 17,374,373.00                | 12,085,105.00     | -30.4%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 17,374,373.00                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 17,374,373.00                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 17,374,373.00                |                   |                       |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions                                      |                |              |                              |                   |                       |
| Restricted Levies - Other                                   |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 437,000.00                   | 271,500.00        | -37.9%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts  |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                   |                | 8681         | 4,100,000.00                 | 2,000,000.00      | -51.2%                |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 4,478,786.00                 | 1,474,899.00      | -67.1%                |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| TOTAL, REVENUES   |                |              | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 103,730.00                   | 115,378.00        | 11.2%                 |
| Clerical, Technical and Office Salaries   |                | 2400         | 37,501.00                    | 39,796.00         | 6.1%                  |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES  |                |              | 141,231.00                   | 155,174.00        | 9.9%                  |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 37,681.00                    | 41,975.00         | 11.4%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 10,584.00                    | 11,871.00         | 12.2%                 |
| Health and Welfare Benefits   |                | 3401-3402    | 5,492.00                     | 5,591.00          | 1.8%                  |
| Unemployment Insurance  |                | 3501-3502    | 69.00                        | 78.00             | 13.0%                 |
| Workers' Compensation   |                | 3601-3602    | 1,912.00                     | 2,328.00          | 21.8%                 |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 55,738.00                    | 61,843.00         | 11.0%                 |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 325.00                       | 0.00              | -100.0%               |
| Noncapitalized Equipment  |                | 4400         | 96,426.00                    | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 96,751.00                    | 0.00              | -100.0%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 173,950.00                   | 90,750.00         | -47.8%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 1,415,090.00                 | 740,000.00        | -47.7%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 1,589,040.00                 | 830,750.00        | -47.7%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 5,000,000.00      | New                   |
| Land Improvements   |                | 6170         | 1,154,811.00                 | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 9,717,143.00                 | 2,743,000.00      | -71.8%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 1,404,281.00                 | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 12,276,235.00                | 7,743,000.00      | -36.9%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 56,518.00                    | 44,900.00         | -20.6%                |
| Other Debt Service - Principal  |                | 7439         | 200,000.00                   | 200,000.00        | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 256,518.00                   | 244,900.00        | -4.5%                 |
| TOTAL, EXPENDITURES   |                |              | 14,415,513.00                | 9,035,667.00      | -37.3%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In   |                | 8919         | 12,239,082.00                | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 12,239,082.00                | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 12,239,082.00                | 0.00              | -100.0%               |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| 5) TOTAL, REVENUES  |                |                  | 9,015,786.00                 | 3,746,399.00      | -58.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 969,969.00                   | 957,017.00        | -1.3%                 |
| 8) Plant Services   | 8000-8999      |                  | 13,189,026.00                | 7,833,750.00      | -40.6%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 256,518.00                   | 244,900.00        | -4.5%                 |
| 10) TOTAL, EXPENDITURES   |                |                  | 14,415,513.00                | 9,035,667.00      | -37.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (5,399,727.00)               | (5,289,268.00)    | -2.0%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 12,239,082.00                | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 12,239,082.00                | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 6,839,355.00                 | (5,289,268.00)    | -177.3%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 10,535,018.00                | 17,374,373.00     | 64.9%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 17,374,373.00                | 12,085,105.00     | -30.4%                |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 17,374,373.00                | 12,085,105.00     | -30.4%                |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



|                           |      |                        |  | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------|------------------------|--|---------------------------------|-------------------|
| Resource                  |      | Description            |  |                                 |                   |
|                           | 9010 | Other Restricted Local |  | 17,374,373.00                   | 12,085,105.00     |
| Total, Restricted Balance |      |                        |  | 17,374,373.00                   | 12,085,105.00     |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# COUNTY SCHOOL FACILITIES FUND

2024 - 2025  
Adopted Budget

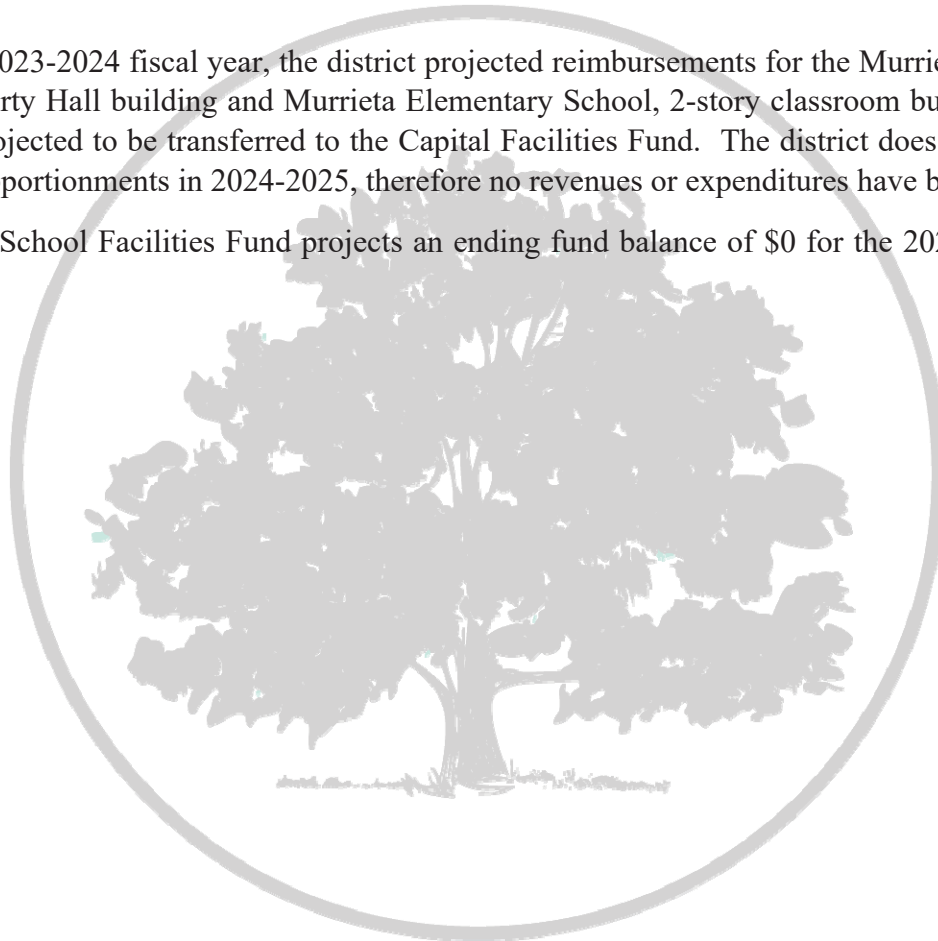
# County School Facilities Fund 2024-2025 Adopted Budget Assumptions

## 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.

During the 2023-2024 fiscal year, the district projected reimbursements for the Murrieta Mesa High School, Liberty Hall building and Murrieta Elementary School, 2-story classroom building. These funds are projected to be transferred to the Capital Facilities Fund. The district does not anticipate additional apportionments in 2024-2025, therefore no revenues or expenditures have been budgeted.

The County School Facilities Fund projects an ending fund balance of \$0 for the 2024-2025 fiscal year.



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 12,239,082.00                | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 12,239,082.00                | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 12,239,082.00                | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 12,239,082.00                | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (12,239,082.00)              | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 12,239,082.00                | 0.00              | -100.0%               |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 12,239,082.00                | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES  |                |              | 12,239,082.00                | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>  |                |              |                              |                   |                       |
| Books and Other Reference Materials  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies   |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment   |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets  |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues   |                |              |                              |                   |                       |
| To Districts or Charter Schools  |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                       |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out   |                | 7619         | 12,239,082.00                | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |              | 12,239,082.00                | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | (12,239,082.00)              | 0.00              | -100.0%               |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 12,239,082.00                | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                  | 12,239,082.00                | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 12,239,082.00                | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629        | 12,239,082.00                | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | (12,239,082.00)              | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



| Resource                  | Description | 2023-24              | 2024-25 |
|---------------------------|-------------|----------------------|---------|
|                           |             | Estimated<br>Actuals | Budget  |
| Total, Restricted Balance |             | 0.00                 | 0.00    |



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SPECIAL RESERVE FUND  
FOR CAPITAL OUTLAY  
PROJECTS

2024 - 2025  
Adopted Budget

# Special Reserve Fund for Capital Outlay Projects 2024-2025 Adopted Budget 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 interest earnings of \$100,000, and a \$3,572,931 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 \$4,761,714 for the 2024-2025 fiscal year.

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 2,590,000.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 672,453.00                   | 100,000.00        | -85.1%                |
| 5) TOTAL, REVENUES  |                |                         | 3,262,453.00                 | 100,000.00        | -96.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 3,062,400.00                 | 3,322,931.00      | 8.5%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 232,629.00                   | 443,511.00        | 90.7%                 |
| 6) Capital Outlay   |                | 6000-6999               | 4,302,553.00                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 7,597,582.00                 | 3,766,442.00      | -50.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,335,129.00)               | (3,666,442.00)    | -15.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 1,564,871.00                 | (93,511.00)       | -106.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 4,855,225.00                 | 4,761,714.00      | -1.9%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 4,181,187.00                 | 3,987,676.00      | -4.6%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 674,038.00                   | 774,038.00        | 14.8%                 |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 4,855,225.00                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 4,855,225.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 4,855,225.00                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Pass-Through Revenues from State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                            | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     | All Other      | 8590         | 2,590,000.00                 | 0.00              | -100.0%               |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 2,590,000.00                 | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 64,000.00                    | 100,000.00        | 56.3%                 |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 608,453.00                   | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 672,453.00                   | 100,000.00        | -85.1%                |
| TOTAL, REVENUES   |                |              | 3,262,453.00                 | 100,000.00        | -96.9%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Books and Other Reference Materials   |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 953,636.00                   | 2,300,289.00      | 141.2%                |
| Noncapitalized Equipment  |                | 4400         | 2,108,764.00                 | 1,022,642.00      | -51.5%                |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 3,062,400.00                 | 3,322,931.00      | 8.5%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 71,189.00                    | 250,000.00        | 251.2%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 161,440.00                   | 193,511.00        | 19.9%                 |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 232,629.00                   | 443,511.00        | 90.7%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 4,302,553.00                 | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 4,302,553.00                 | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |                              |                   |                       |
| To Districts or Charter Schools   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 7,597,582.00                 | 3,766,442.00      | -50.4%                |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| From: General Fund/CSSF   |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: General Fund/CSSF   |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| USES  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 5,900,000.00                 | 3,572,931.00      | -39.4%                |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 2,590,000.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799        | 672,453.00                   | 100,000.00        | -85.1%                |
| 5) TOTAL, REVENUES  |                |                  | 3,262,453.00                 | 100,000.00        | -96.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 7,597,582.00                 | 3,766,442.00      | -50.4%                |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 7,597,582.00                 | 3,766,442.00      | -50.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (4,335,129.00)               | (3,666,442.00)    | -15.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 5,900,000.00                 | 3,572,931.00      | -39.4%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 1,564,871.00                 | (93,511.00)       | -106.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 3,290,354.00                 | 4,855,225.00      | 47.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 4,855,225.00                 | 4,761,714.00      | -1.9%                 |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 4,181,187.00                 | 3,987,676.00      | -4.6%                 |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 674,038.00                   | 774,038.00        | 14.8%                 |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |



|                           |                        | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| Resource                  | Description            |                                 |                   |
| 9010                      | Other Restricted Local | 4,181,187.00                    | 3,987,676.00      |
| Total, Restricted Balance |                        | 4,181,187.00                    | 3,987,676.00      |