



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

2021-2022  
UNAUDITED ACTUALS

September 8, 2022

[illegible]



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SCHOOL DISTRICT CERTIFICATION

2021 - 2022  
Unaudited Actuals

Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.54%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$130,378,836.45
	Appropriations Subject to Limit	\$130,378,836.45
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.55%

1/15/2021



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 08, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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# GENERAL FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	218,853,698.30	0.00	218,853,698.30	233,715,994.00	0.00	233,715,994.00	6.8%
2) Federal Revenue		8100-8299	244,867.81	18,469,313.47	18,714,181.28	515,000.00	18,093,030.00	18,608,030.00	-0.6%
3) Other State Revenue		8300-8599	4,737,985.86	30,586,659.20	35,324,645.06	4,496,428.00	18,832,665.00	23,329,093.00	-34.0%
4) Other Local Revenue		8600-8799	2,950,120.22	17,216,737.98	20,166,858.20	4,224,423.00	20,884,948.00	25,109,371.00	24.5%
5) TOTAL, REVENUES			226,786,672.19	66,272,710.65	293,059,382.84	242,951,845.00	57,810,643.00	300,762,488.00	2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	97,617,117.17	32,657,598.28	130,274,715.45	99,411,237.00	32,338,708.00	131,749,945.00	1.1%
2) Classified Salaries		2000-2999	27,378,662.34	18,455,781.92	45,834,444.26	28,953,128.00	20,224,926.00	49,178,054.00	7.3%
3) Employee Benefits		3000-3999	41,111,499.97	30,560,788.77	71,672,288.74	45,962,670.00	33,320,612.00	79,283,282.00	10.6%
4) Books and Supplies		4000-4999	7,916,155.20	8,399,252.64	16,315,407.84	9,142,315.00	7,421,765.00	16,564,080.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	16,306,888.78	6,562,594.84	22,869,483.62	19,091,707.00	7,334,662.00	26,426,369.00	15.6%
6) Capital Outlay		6000-6999	192,586.86	1,092,413.96	1,285,000.82	0.00	55,000.00	55,000.00	-95.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	413,263.25	33,070.00	446,333.25	408,541.00	100,000.00	508,541.00	13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,621,822.73)	1,079,028.90	(542,793.83)	(1,669,812.00)	1,059,642.00	(610,170.00)	12.4%
9) TOTAL, EXPENDITURES			189,314,350.84	98,840,529.31	288,154,880.15	201,299,786.00	101,855,315.00	303,155,101.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			37,472,321.35	(32,567,818.66)	4,904,502.69	41,652,059.00	(44,044,672.00)	(2,392,613.00)	-148.8%
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	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
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	(37,982,906.58)	37,982,906.58	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,482,906.58)	37,982,906.58	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,010,585.23)	5,415,087.92	3,404,502.69	1,032,668.00	(5,025,281.00)	(3,992,613.00)	-217.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
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)			64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
2) Ending Balance, June 30 (E + F1e)			62,146,669.36	15,800,453.06	77,947,122.42	63,179,337.36	10,775,172.06	73,954,509.42	-5.1%
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	5,100.00	0.00	5,100.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,800,453.06	15,800,453.06	0.00	10,779,788.18	10,779,788.18	-31.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	33,161,081.34	0.00	33,161,081.34	32,688,827.26	0.00	32,688,827.26	-1.4%
d) Assigned									
Other Assignments		9780	9,877,648.25	0.00	9,877,648.25	4,787,335.21	0.00	4,787,335.21	-51.5%
Medi-Cal LEA Audit Repayment	0000	9780	595,712.21		595,712.21				
Medi	0000	9780	805,754.86		805,754.86				
Mandates	0000	9780	6,309,284.34		6,309,284.34				
Donations	0000	9780	950,255.00		950,255.00				
Saturday	0000	9780	86,575.00		86,575.00				
Site Safety Awards	0000	9780	53,824.00		53,824.00				
Green	0000	9780	26,259.00		26,259.00				
Site Facilities	0000	9780	122,039.00		122,039.00				
Other Grants	0000	9780	11,907.00		11,907.00				
Non Resident Student Fees	0000	9780	787,008.84		787,008.84				
LCAP Site Supplemental	0000	9780	1,513,099.00		1,513,099.00				
Fair Market Value of Investments	0000	9780	(1,384,070.00)		(1,384,070.00)				
Medi-Cal LEA Audit Repayment	0000	9780				595,712.21		595,712.21	
Medi-Cal Administrative Activities	0000	9780				698,985.00		698,985.00	
Outstanding Mandates One-time Funds	0000	9780				1,298,476.00		1,298,476.00	
Donations	0000	9780				950,255.00		950,255.00	
Saturday School Reimbursement Program	0000	9780				86,575.00		86,575.00	
Site Safety Awards	0000	9780				53,824.00		53,824.00	
Green Team Schools	0000	9780				26,259.00		26,259.00	
Site Facilities Use Agreements	0000	9780				122,039.00		122,039.00	
Other Grants	0000	9780				11,907.00		11,907.00	
Non-Resident Student Fees	0000	9780				814,274.00		814,274.00	
LCAP Site Supplemental Discretionary	0000	9780				1,513,099.00		1,513,099.00	
Fair Market Value of Investments	0000	9780				(1,384,070.00)		(1,384,070.00)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,689,646.40	0.00	8,689,646.40	9,142,653.00	0.00	9,142,653.00	5.2%
Unassigned/Unappropriated Amount		9790	10,398,193.37	0.00	10,398,193.37	16,545,521.89	(4,616.12)	16,540,905.77	59.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	68,485,155.45	4,746,078.99	73,231,234.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,384,070.33)	0.00	(1,384,070.33)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	96,260.01	0.00	96,260.01				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,423,895.60	15,663,707.29	18,087,602.89				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	549,125.44	301,261.61	850,387.05				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	5,100.00	0.00	5,100.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,190,466.17	20,711,047.89	90,901,514.06				
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	6,318,925.99	1,607,947.60	7,926,873.59				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,507,558.95	0.00	1,507,558.95				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	217,311.87	3,302,647.23	3,519,959.10				
6) TOTAL, LIABILITIES			8,043,796.81	4,910,594.83	12,954,391.64				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			62,146,669.36	15,800,453.06	77,947,122.42				

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	78,847,412.00	0.00	78,847,412.00	116,298,510.00	0.00	116,298,510.00	47.5%
Education Protection Account State Aid - Current Year		8012	76,561,612.00	0.00	76,561,612.00	55,809,333.00	0.00	55,809,333.00	-27.1%
State Aid - Prior Years		8019	1,423.00	0.00	1,423.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	555,657.23	0.00	555,657.23	556,144.00	0.00	556,144.00	0.1%
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	59,465,913.05	0.00	59,465,913.05	56,999,290.00	0.00	56,999,290.00	-4.1%
Unsecured Roll Taxes		8042	2,899,449.70	0.00	2,899,449.70	2,422,766.00	0.00	2,422,766.00	-16.4%
Prior Years' Taxes		8043	2,969,834.39	0.00	2,969,834.39	3,148,375.00	0.00	3,148,375.00	6.0%
Supplemental Taxes		8044	1,274,309.63	0.00	1,274,309.63	1,284,577.00	0.00	1,284,577.00	0.8%
Education Revenue Augmentation Fund (ERAF)		8045	(6,415,822.18)	0.00	(6,415,822.18)	(5,965,502.00)	0.00	(5,965,502.00)	-7.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,712,974.48	0.00	2,712,974.48	3,180,653.00	0.00	3,180,653.00	17.2%
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			218,872,763.30	0.00	218,872,763.30	233,734,146.00	0.00	233,734,146.00	6.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,065.00)	0.00	(19,065.00)	(18,152.00)	0.00	(18,152.00)	-4.8%
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			218,853,698.30	0.00	218,853,698.30	233,715,994.00	0.00	233,715,994.00	6.8%
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	5,229,203.86	5,229,203.86	0.00	6,396,695.00	6,396,695.00	22.3%
Special Education Discretionary Grants		8182	0.00	338,668.32	338,668.32	0.00	367,470.00	367,470.00	8.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	16,957.01	0.00	16,957.01	15,000.00	0.00	15,000.00	-11.5%
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		2,217,990.65	2,217,990.65		2,343,878.00	2,343,878.00	5.7%
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		568,486.97	568,486.97		436,279.00	436,279.00	-23.3%
Title III, Part A, Immigrant Student Program	4201	8290		19,171.45	19,171.45		21,845.00	21,845.00	13.9%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Title III, Part A, English Learner Program	4203	8290		134,750.34	134,750.34		153,504.00	153,504.00	13.9%
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, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		164,289.00	164,289.00		156,772.00	156,772.00	-4.6%
Career and Technical Education	3500-3599	8290		113,596.00	113,596.00		143,479.00	143,479.00	26.3%
All Other Federal Revenue	All Other	8290	227,910.80	9,683,156.88	9,911,067.68	500,000.00	8,073,108.00	8,573,108.00	-13.5%
TOTAL, FEDERAL REVENUE			244,867.81	18,469,313.47	18,714,181.28	515,000.00	18,093,030.00	18,608,030.00	-0.6%
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	978,777.00	0.00	978,777.00	980,354.00	0.00	980,354.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	3,759,208.86	1,741,240.40	5,500,449.26	3,516,074.00	1,402,115.00	4,918,189.00	-10.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		159,272.16	159,272.16		204,048.00	204,048.00	28.1%
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		1,081,647.60	1,081,647.60		1,392,089.00	1,392,089.00	28.7%
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	0.00	27,604,499.04	27,604,499.04	0.00	15,834,413.00	15,834,413.00	-42.6%
TOTAL, OTHER STATE REVENUE			4,737,985.86	30,586,659.20	35,324,645.06	4,496,428.00	18,832,665.00	23,329,093.00	-34.0%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	1,142,101.89	1,142,101.89	0.00	1,107,424.00	1,107,424.00	-3.0%
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	31,856.00	0.00	31,856.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	458,391.36	0.00	458,391.36	439,151.00	0.00	439,151.00	-4.2%
Interest		8660	243,827.50	0.00	243,827.50	100,000.00	0.00	100,000.00	-59.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,394,841.76)	0.00	(1,394,841.76)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	62,458.00	0.00	62,458.00	90,560.00	0.00	90,560.00	45.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
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: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,548,429.12	0.00	3,548,429.12	3,344,712.00	0.00	3,344,712.00	-5.7%
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		16,074,636.09	16,074,636.09		19,777,524.00	19,777,524.00	23.0%
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			2,950,120.22	17,216,737.98	20,166,858.20	4,224,423.00	20,884,948.00	25,109,371.00	24.5%
TOTAL, REVENUES			226,786,672.19	66,272,710.65	293,059,382.84	242,951,845.00	57,810,643.00	300,762,488.00	2.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,643,797.98	28,461,662.61	109,105,460.59	81,794,004.00	27,821,053.00	109,615,057.00	0.5%
Certificated Pupil Support Salaries		1200	6,380,507.35	2,775,168.08	9,155,675.43	6,985,646.00	2,949,908.00	9,935,554.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	10,367,457.59	1,218,010.64	11,585,468.23	10,383,836.00	1,266,260.00	11,650,096.00	0.6%
Other Certificated Salaries		1900	225,354.25	202,756.95	428,111.20	247,751.00	301,487.00	549,238.00	28.3%
TOTAL, CERTIFICATED SALARIES			97,617,117.17	32,657,598.28	130,274,715.45	99,411,237.00	32,338,708.00	131,749,945.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,235,064.05	11,747,224.92	14,982,288.97	3,467,993.00	13,956,400.00	17,424,393.00	16.3%
Classified Support Salaries		2200	12,737,331.07	5,146,269.49	17,883,600.56	13,636,136.00	4,924,941.00	18,561,077.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,256,686.62	690,060.02	2,946,746.64	2,218,036.00	760,721.00	2,978,757.00	1.1%
Clerical, Technical and Office Salaries		2400	9,008,541.13	729,651.80	9,738,192.93	9,492,182.00	531,976.00	10,024,158.00	2.9%
Other Classified Salaries		2900	141,039.47	142,575.69	283,615.16	138,781.00	50,888.00	189,669.00	-33.1%
TOTAL, CLASSIFIED SALARIES			27,378,662.34	18,455,781.92	45,834,444.26	28,953,128.00	20,224,926.00	49,178,054.00	7.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,359,896.31	19,291,092.95	35,650,989.26	18,954,789.00	19,924,347.00	38,879,136.00	9.1%
PERS		3201-3202	5,596,799.41	3,958,146.70	9,554,946.11	6,846,215.00	5,116,747.00	11,962,962.00	25.2%
OASDI/Medicare/Alternative		3301-3302	3,333,111.61	1,842,647.07	5,175,758.68	3,655,331.00	2,065,342.00	5,720,673.00	10.5%
Health and Welfare Benefits		3401-3402	9,772,435.55	4,202,671.56	13,975,107.11	10,365,950.00	4,900,326.00	15,266,276.00	9.2%
Unemployment Insurance		3501-3502	593,753.25	243,590.42	837,343.67	641,665.00	262,565.00	904,230.00	8.0%
Workers' Compensation		3601-3602	2,499,013.91	1,022,640.07	3,521,653.98	2,567,295.00	1,051,285.00	3,618,580.00	2.8%
OPEB, Allocated		3701-3702	895,231.07	0.00	895,231.07	906,385.00	0.00	906,385.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,061,258.86	0.00	2,061,258.86	2,025,040.00	0.00	2,025,040.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			41,111,499.97	30,560,788.77	71,672,288.74	45,962,670.00	33,320,612.00	79,283,282.00	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,301,606.73	516,765.65	4,818,372.38	4,936,022.00	2,593,393.00	7,529,415.00	56.3%
Books and Other Reference Materials		4200	12,265.98	116,842.99	129,108.97	7,655.00	132,500.00	140,155.00	8.6%
Materials and Supplies		4300	2,736,364.88	1,779,578.12	4,515,943.00	3,784,372.00	2,837,416.00	6,621,788.00	46.6%
Noncapitalized Equipment		4400	865,917.61	5,986,065.88	6,851,983.49	414,266.00	1,858,456.00	2,272,722.00	-66.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,916,155.20	8,399,252.64	16,315,407.84	9,142,315.00	7,421,765.00	16,564,080.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,298,476.63	1,298,476.63	0.00	1,778,872.00	1,778,872.00	37.0%
Travel and Conferences		5200	121,801.68	73,908.14	195,709.82	276,264.00	194,346.00	470,610.00	140.5%
Dues and Memberships		5300	51,031.94	1,201.61	52,233.55	63,050.00	7,115.00	70,165.00	34.3%
Insurance		5400 - 5450	2,184,217.11	0.00	2,184,217.11	2,410,600.00	0.00	2,410,600.00	10.4%
Operations and Housekeeping Services		5500	6,110,131.92	0.00	6,110,131.92	7,356,000.00	0.00	7,356,000.00	20.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,553,251.27	1,313,588.75	2,866,840.02	1,688,583.00	1,422,038.00	3,110,621.00	8.5%
Transfers of Direct Costs		5710	(224,564.68)	224,564.68	0.00	(176,000.00)	176,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,964.30)	0.00	(6,964.30)	(10,570.00)	0.00	(10,570.00)	51.8%
Professional/Consulting Services and Operating Expenditures		5800	6,349,959.97	3,556,722.58	9,906,682.55	7,299,429.00	3,740,191.00	11,039,620.00	11.4%
Communications		5900	168,023.87	94,132.45	262,156.32	184,351.00	16,100.00	200,451.00	-23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,306,888.78	6,562,594.84	22,869,483.62	19,091,707.00	7,334,662.00	26,426,369.00	15.6%

			2021-22 Unaudited Actuals			2022-23 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,539.71	219,827.00	250,366.71	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	162,047.15	872,586.96	1,034,634.11	0.00	55,000.00	55,000.00	-94.7%
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%
TOTAL, CAPITAL OUTLAY			192,586.86	1,092,413.96	1,285,000.82	0.00	55,000.00	55,000.00	-95.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	47,842.00	33,070.00	80,912.00	45,000.00	100,000.00	145,000.00	79.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	80,421.25	0.00	80,421.25	63,541.00	0.00	63,541.00	-21.0%
Other Debt Service - Principal		7439	285,000.00	0.00	285,000.00	300,000.00	0.00	300,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			413,263.25	33,070.00	446,333.25	408,541.00	100,000.00	508,541.00	13.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,079,028.90)	1,079,028.90	0.00	(1,059,642.00)	1,059,642.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(542,793.83)	0.00	(542,793.83)	(610,170.00)	0.00	(610,170.00)	12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,621,822.73)	1,079,028.90	(542,793.83)	(1,669,812.00)	1,059,642.00	(610,170.00)	12.4%
TOTAL, EXPENDITURES			189,314,350.84	98,840,529.31	288,154,880.15	201,299,786.00	101,855,315.00	303,155,101.00	5.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%	
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(37,982,906.58)	37,982,906.58	0.00	(39,019,391.00)	39,019,391.00	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			(37,982,906.58)	37,982,906.58	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(39,482,906.58)	37,982,906.58	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	218,853,698.30	0.00	218,853,698.30	233,715,994.00	0.00	233,715,994.00	6.8%
2) Federal Revenue		8100-8299	244,867.81	18,469,313.47	18,714,181.28	515,000.00	18,093,030.00	18,608,030.00	-0.6%
3) Other State Revenue		8300-8599	4,737,985.86	30,586,659.20	35,324,645.06	4,496,428.00	18,832,665.00	23,329,093.00	-34.0%
4) Other Local Revenue		8600-8799	2,950,120.22	17,216,737.98	20,166,858.20	4,224,423.00	20,884,948.00	25,109,371.00	24.5%
5) TOTAL, REVENUES			226,786,672.19	66,272,710.65	293,059,382.84	242,951,845.00	57,810,643.00	300,762,488.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		114,127,352.27	74,712,158.01	188,839,510.28	118,805,924.00	77,662,298.00	196,468,222.00	4.0%
2) Instruction - Related Services	2000-2999		19,558,751.03	4,954,244.21	24,512,995.24	20,592,289.00	5,232,244.00	25,824,533.00	5.4%
3) Pupil Services	3000-3999		15,812,744.81	9,200,313.07	25,013,057.88	18,661,016.00	10,060,974.00	28,721,990.00	14.8%
4) Ancillary Services	4000-4999		3,649,861.33	498,788.42	4,148,649.75	3,862,497.00	238,346.00	4,100,843.00	-1.2%
5) Community Services	5000-5999		277,664.58	11,423.01	289,087.59	334,291.00	0.00	334,291.00	15.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,793,129.74	1,403,370.33	17,196,500.07	17,246,178.00	1,322,862.00	18,569,040.00	8.0%
8) Plant Services	8000-8999		19,681,583.83	8,027,162.26	27,708,746.09	21,389,050.00	7,238,591.00	28,627,641.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	413,263.25	33,070.00	446,333.25	408,541.00	100,000.00	508,541.00	13.9%
10) TOTAL, EXPENDITURES			189,314,350.84	98,840,529.31	288,154,880.15	201,299,786.00	101,855,315.00	303,155,101.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			37,472,321.35	(32,567,818.66)	4,904,502.69	41,652,059.00	(44,044,672.00)	(2,392,613.00)	-148.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
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	(37,982,906.58)	37,982,906.58	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,482,906.58)	37,982,906.58	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,010,585.23)	5,415,087.92	3,404,502.69	1,032,668.00	(5,025,281.00)	(3,992,613.00)	-217.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
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)			64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,157,254.59	10,385,365.14	74,542,619.73	62,146,669.36	15,800,453.06	77,947,122.42	4.6%
2) Ending Balance, June 30 (E + F1e)			62,146,669.36	15,800,453.06	77,947,122.42	63,179,337.36	10,775,172.06	73,954,509.42	-5.1%
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	5,100.00	0.00	5,100.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,800,453.06	15,800,453.06	0.00	10,779,788.18	10,779,788.18	-31.8%
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	33,161,081.34	0.00	33,161,081.34	32,688,827.26	0.00	32,688,827.26	-1.4%
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,877,648.25	0.00	9,877,648.25	4,787,335.21	0.00	4,787,335.21	-51.5%
Medi-Cal LEA Audit Repayment	0000	9780	595,712.21		595,712.21				
Medi	0000	9780	805,754.86		805,754.86				
Mandates	0000	9780	6,309,284.34		6,309,284.34				
Donations	0000	9780	950,255.00		950,255.00				
Saturday	0000	9780	86,575.00		86,575.00				
Site Safety Awards	0000	9780	53,824.00		53,824.00				
Green	0000	9780	26,259.00		26,259.00				
Site Facilities	0000	9780	122,039.00		122,039.00				
Other Grants	0000	9780	11,907.00		11,907.00				
Non Resident Student Fees	0000	9780	787,008.84		787,008.84				
LCAP Site Supplemental	0000	9780	1,513,099.00		1,513,099.00				
Fair Market Value of Investments	0000	9780	(1,384,070.00)		(1,384,070.00)				
Medi-Cal LEA Audit Repayment	0000	9780				595,712.21		595,712.21	
Medi-Cal Administrative Activities	0000	9780				698,985.00		698,985.00	
Outstanding Mandates One-time Funds	0000	9780				1,298,476.00		1,298,476.00	
Donations	0000	9780				950,255.00		950,255.00	
Saturday School Reimbursement Progr	0000	9780				86,575.00		86,575.00	
Site Safety Awards	0000	9780				53,824.00		53,824.00	
Green Team Schools	0000	9780				26,259.00		26,259.00	
Site Facilities Use Agreements	0000	9780				122,039.00		122,039.00	
Other Grants	0000	9780				11,907.00		11,907.00	
Non-Resident Student Fees	0000	9780				814,274.00		814,274.00	
LCAP Site Supplemental Discretionary	0000	9780				1,513,099.00		1,513,099.00	
Fair Market Value of Investments	0000	9780				(1,384,070.00)		(1,384,070.00)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,689,646.40	0.00	8,689,646.40	9,142,653.00	0.00	9,142,653.00	5.2%
Unassigned/Unappropriated Amount		9790	10,398,193.37	0.00	10,398,193.37	16,545,521.89	(4,616.12)	16,540,905.77	59.1%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	4,777,290.00	3,582,966.00
6300	Lottery: Instructional Materials	2,766,781.31	853,803.31
6500	Special Education	521,546.26	521,546.26
6537	Special Ed: Learning Recovery Support	1,706,283.31	0.00
6546	Mental Health-Related Services	226,003.52	226,003.52
6547	Special Education Early Intervention Preschool Grant	1,264,272.78	856,006.78
7311	Classified School Employee Professional Development Block Grant	120,733.57	0.00
7412	A-G Access/Success Grant	794,550.00	794,550.00
7413	A-G Learning Loss Mitigation Grant	297,873.00	24,771.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,447,882.00	684,532.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,495,090.31	2,824,276.31
9010	Other Restricted Local	382,147.00	411,333.00
Total, Restricted Balance		15,800,453.06	10,779,788.18



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SUPPLEMENTAL FORMS

2021 - 2022  
Unaudited Actuals

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,753.25	20,693.70	22,332.72	21,721.07	21,721.07	21,721.07
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,753.25	20,693.70	22,332.72	21,721.07	21,721.07	21,721.07
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.64	2.74	2.74	2.64	2.64	2.64
b. Special Education-Special Day Class	3.27	3.09	3.09	3.27	3.27	3.27
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.18	0.18	0.18	0.18	0.18	0.18
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.09	6.01	6.01	6.09	6.09	6.09
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,759.34	20,699.71	22,338.73	21,727.16	21,727.16	21,727.16
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	36,041,932.00		36,041,932.00	0.00	0.00	36,041,932.00
Work in Progress	1,563,198.00		1,563,198.00	0.00	1,514,351.04	48,846.96
Total capital assets not being depreciated	37,605,130.00	0.00	37,605,130.00	0.00	1,514,351.04	36,090,778.96
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	659,079,079.00		659,079,079.00	5,470,829.03	0.00	664,549,908.03
Equipment	16,709,632.00		16,709,632.00	2,064,458.16	36,155.40	18,737,934.76
Total capital assets being depreciated	675,788,711.00	0.00	675,788,711.00	7,535,287.19	36,155.40	683,287,842.79
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(203,104,337.00)	1.00	(203,104,336.00)	(16,249,948.93)		(219,354,284.93)
Equipment	(11,422,637.00)	(1.00)	(11,422,638.00)	(1,058,288.02)	(36,155.40)	(12,444,770.62)
Total accumulated depreciation	(214,526,974.00)	0.00	(214,526,974.00)	(17,308,236.95)	(36,155.40)	(231,799,055.55)
Total capital assets being depreciated, net excluding lease assets	461,261,737.00	0.00	461,261,737.00	(9,772,949.76)	0.00	451,488,787.24
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	498,866,867.00	0.00	498,866,867.00	(9,772,949.76)	1,514,351.04	487,579,566.20
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSA, Title I	ESSA, Title I	CARES, ESSER I	CRRSA, ESSER II	ARP, ESSER III	ARP, ESSER III	ELO, ESSER II
FEDERAL CATALOG NUMBER	84.01	84.01	84.425	84.425	84.425	84.425U	84.425
RESOURCE CODE	3010	3010	3210	3212	3213	3214	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	20/21 PY 9	21/22 PY 0					
<b>AWARD</b>							
1. Prior Year Carryover	1,294,742.35		159.00	6,937,108.25	12,759,559.00	3,189,890.00	
2. a. Current Year Award		2,123,160.00					2,177,946.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	2,123,160.00	0.00	0.00	0.00	0.00	2,177,946.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,294,742.35	2,123,160.00	159.00	6,937,108.25	12,759,559.00	3,189,890.00	2,177,946.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	109,223.35			550,248.25			
6. Cash Received in Current Year	1,185,519.00	421,620.00	159.00	2,262,256.00	1,690,586.00	422,647.00	544,487.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,294,742.35	421,620.00	159.00	2,812,504.25	1,690,586.00	422,647.00	544,487.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,294,742.35	923,248.30	159.00	3,893,886.70	912,101.52	4,695.00	1,830,009.64
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,294,742.35	923,248.30	159.00	3,893,886.70	912,101.52	4,695.00	1,830,009.64
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(501,628.30)	0.00	(1,081,382.45)	778,484.48	417,952.00	(1,285,522.64)
a. Unearned Revenue					778,484.48	417,952.00	
b. Accounts Payable							
c. Accounts Receivable		501,628.30		1,081,382.45			1,285,522.64
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,199,911.70	0.00	3,043,221.55	11,847,457.48	3,185,195.00	347,936.36
15. If Carryover is allowed, enter line 14 amount here		1,199,911.70		3,043,221.55	11,847,457.48	3,185,195.00	347,936.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,294,742.35	923,248.30	159.00	3,893,886.70	912,101.52	4,695.00	1,830,009.64



2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ELO, GEER II	ELO, ESSER III - State Reserve	ELO, ESSER III - Learning Loss	ARP, SpEd IDEA Part B	ARP, SpEd IDEA Part B - Private Schools	ARP, SpEd IDEA Part B - Preschool	SpEd IDEA
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.027	84.027	84.027	84.027
RESOURCE CODE	3217	3218	3219	3305	3306	3308	3310
REVENUE OBJECT	8290	8290	8290	8182	8182	8182	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	499,858.00	1,419,768.00	2,447,435.00	1,208,208.00	2,807.00	96,254.00	5,224,297.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	499,858.00	1,419,768.00	2,447,435.00	1,208,208.00	2,807.00	96,254.00	5,224,297.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	499,858.00	1,419,768.00	2,447,435.00	1,208,208.00	2,807.00	96,254.00	5,224,297.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	124,965.00	354,942.00	611,859.00				
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	124,965.00	354,942.00	611,859.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	499,858.00	502,759.67	0.00				5,224,297.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	499,858.00	502,759.67	0.00	0.00	0.00	0.00	5,224,297.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(374,893.00)	(147,817.67)	611,859.00	0.00	0.00	0.00	(5,224,297.00)
a. Unearned Revenue			611,859.00				
b. Accounts Payable							
c. Accounts Receivable	374,893.00	147,817.67					5,224,297.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	917,008.33	2,447,435.00	1,208,208.00	2,807.00	96,254.00	0.00
15. If Carryover is allowed, enter line 14 amount here		917,008.33	2,447,435.00	1,208,208.00	2,807.00	96,254.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	499,858.00	502,759.67	0.00	0.00	0.00	0.00	5,224,297.00

2021-22 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SpEd IDEA - Private School	SpEd IDEA - Private School	SpEd IDEA - Private School	SpEd IDEA - Preschool	SpEd Preschool Staff Development	SpEd Preschool Staff Development	SpEd Preschool Staff Development
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.173A	84.173A	84.173A
RESOURCE CODE	3311	3311	3311	3315	3345	3345	3345
REVENUE OBJECT	8181	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	19/20 PY 9	20/21 PY 7	21/22 PY 0		19/20 PY 9	20/21 PY 7	21/22 PY 0
<b>AWARD</b>							
1. Prior Year Carryover	913.24	4,002.00			0.49		
2. a. Current Year Award			12,334.00	93,336.00		982.00	977.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	12,334.00	93,336.00	0.00	982.00	977.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	913.24	4,002.00	12,334.00	93,336.00	0.49	982.00	977.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					0.49		
6. Cash Received in Current Year	913.24	1,268.59					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	913.24	1,268.59	0.00	0.00	0.49	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	913.24	3,621.56	372.06	93,336.00	0.49	279.93	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	913.24	3,621.56	372.06	93,336.00	0.49	279.93	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(2,352.97)	(372.06)	(93,336.00)	0.00	(279.93)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		2,352.97	372.06	93,336.00		279.93	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	380.44	11,961.94	0.00	0.00	702.07	977.00
15. If Carryover is allowed, enter line 14 amount here		380.44	11,961.94			702.07	977.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	913.24	3,621.56	372.06	93,336.00	0.49	279.93	0.00

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FEDERAL PROGRAM NAME	Dept of Rehab Workability II	Perkins V	Adult Ed Basic & ELA	Adult Ed Secondary	Adult Ed Intergrated English Literacy & Civics Education	ESSA Title II	ESSA Title II
FEDERAL CATALOG NUMBER	84.126	84.048	84.002A	84.002	84.002	84.367	84.367
RESOURCE CODE	3410	3550	3905	3913	3926	4035	4035
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			Fund 11	Fund 11	Fund 11	19/20 PY 8	20/21 PY 9
<b>AWARD</b>							
1. Prior Year Carryover						15.89	437,380.00
2. a. Current Year Award	40,000.00	113,596.00	32,685.00	35,650.00	16,576.00		
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	40,000.00	113,596.00	32,685.00	35,650.00	16,576.00	0.00	0.00
3. Required Matching Funds/Other	0.03						
4. Total Available Award (sum lines 1, 2d, & 3)	40,000.03	113,596.00	32,685.00	35,650.00	16,576.00	15.89	437,380.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	8,356.36	60,593.18	24,513.00	18,053.00	2,708.00	15.89	397,984.00
7. Contributed Matching Funds	0.03						
8. Total Available (sum lines 5, 6, & 7)	8,356.39	60,593.18	24,513.00	18,053.00	2,708.00	15.89	397,984.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	39,687.35	113,596.00	32,685.00	35,650.00	16,576.00	15.89	437,380.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	39,687.35	113,596.00	32,685.00	35,650.00	16,576.00	15.89	437,380.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	(0.03)						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(31,330.99)	(53,002.82)	(8,172.00)	(17,597.00)	(13,868.00)	0.00	(39,396.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	31,330.99	53,002.82	8,172.00	17,597.00	13,868.00		39,396.00
14. Unused Grant Award Calculation (line 4 minus line 9)	312.68	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	39,687.35	113,596.00	32,685.00	35,650.00	16,576.00	15.89	437,380.00

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FEDERAL PROGRAM NAME	ESSA Title II	ESSA Title IV	ESSA Title IV	ESSA Title IV	ESSA Title III - Immigrant	ESSA Title III - English Learner	ESSA Title III - English Learner
FEDERAL CATALOG NUMBER	84.367	84.424	84.424	84.424	84.365	84.365	84.365
RESOURCE CODE	4035	4127	4127	4127	4201	4203	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	21/22 PY 0	20/21 PY 9	21/22 PY 0	21/22 PY 4		19/20	20/21
<b>AWARD</b>							
1. Prior Year Carryover		13,195.70				9,331.03	143,755.00
2. a. Current Year Award	419,131.00		19,348.76	140,649.24	27,824.00		
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	419,131.00	0.00	19,348.76	140,649.24	27,824.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	419,131.00	13,195.70	19,348.76	140,649.24	27,824.00	9,331.03	143,755.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		13,195.70	10,444.06	115,260.94	6,956.00	9,331.03	143,755.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	13,195.70	10,444.06	115,260.94	6,956.00	9,331.03	143,755.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	131,091.08	13,195.70	10,444.06	140,649.24	19,171.45	9,331.03	125,419.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	131,091.08	13,195.70	10,444.06	140,649.24	19,171.45	9,331.03	125,419.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(131,091.08)	0.00	0.00	(25,388.30)	(12,215.45)	0.00	18,335.69
a. Unearned Revenue							18,335.69
b. Accounts Payable							
c. Accounts Receivable	131,091.08			25,388.30	12,215.45		
14. Unused Grant Award Calculation (line 4 minus line 9)	288,039.92	0.00	8,904.70	0.00	8,652.55	0.00	18,335.69
15. If Carryover is allowed, enter line 14 amount here	288,039.92		8,904.70		8,652.55		18,335.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	131,091.08	13,195.70	10,444.06	140,649.24	19,171.45	9,331.03	125,419.31

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FEDERAL PROGRAM NAME	ESSA Title III - English Learner	Child Development CCTR	ARP - Homeless Children & Youth II	Emergency Connectivity Fund	TOTAL
FEDERAL CATALOG NUMBER	84.365	93.596	84.425		
RESOURCE CODE	4203	5025	5634	5810	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	21/22	Fund 12			
<b>AWARD</b>					
1. Prior Year Carryover					24,790,051.95
2. a. Current Year Award	143,490.00	1,126,723.20	74,404.00	2,000,000.00	19,497,439.20
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	143,490.00	1,126,723.20	74,404.00	2,000,000.00	19,497,439.20
3. Required Matching Funds/Other		465,706.11			465,706.14
4. Total Available Award (sum lines 1, 2d, & 3)	143,490.00	1,592,429.31	74,404.00	2,000,000.00	44,753,197.29
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					659,472.09
6. Cash Received in Current Year	36,567.00	874,029.67	18,601.00	800,000.00	10,161,585.66
7. Contributed Matching Funds		465,706.11			465,706.14
8. Total Available (sum lines 5, 6, & 7)	36,567.00	1,339,735.78	18,601.00	800,000.00	11,286,763.89
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures		1,590,233.05	0.00	2,000,000.00	19,899,405.62
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	0.00	1,590,233.05	0.00	2,000,000.00	19,899,405.62
12. Amounts Included in Line 6 above for Prior Year Adjustments					(0.03)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	36,567.00	(250,497.27)	18,601.00	(1,200,000.00)	(8,612,641.76)
a. Unearned Revenue	36,567.00		18,601.00		1,881,799.17
b. Accounts Payable					0.00
c. Accounts Receivable		250,497.27		1,200,000.00	10,494,440.93
14. Unused Grant Award Calculation (line 4 minus line 9)	143,490.00	2,196.26	74,404.00	0.00	24,853,791.67
15. If Carryover is allowed, enter line 14 amount here	143,490.00	0.00	74,404.00	0.00	24,851,282.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	1,124,526.94	0.00	2,000,000.00	19,433,699.51

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STATE PROGRAM NAME	Prekindergarten Planning & Implementation	State Preschool	State Preschool	State Preschool QRIS	CTEIG	CTEIG	CTEIG
RESOURCE CODE	6053	6105	6105	6127	6387	6387	6387
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Fund 12 PY0 Direct	Fund 12 PY1 RCOE	Fund 12	PY 9	PY 0	PY 1
<b>AWARD</b>							
1. Prior Year Carryover					418,035.03	592,946.10	90,372.90
2. a. Current Year Award	303,076.00	1,599,817.00	721,599.07	252,092.23			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	303,076.00	1,599,817.00	721,599.07	252,092.23	0.00	0.00	0.00
3. Required Matching Funds/Other		170,866.56	105,276.52				
4. Total Available Award (sum lines 1, 2c, & 3)	303,076.00	1,770,683.56	826,875.59	252,092.23	418,035.03	592,946.10	90,372.90
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					345,689.03	524,614.20	90,372.90
6. Cash Received in Current Year	298,139.00	1,400,288.00	578,248.24	238,092.23			
7. Contributed Matching Funds		170,866.56	105,276.52				
8. Total Available (sum lines 5, 6, & 7)	298,139.00	1,571,154.56	683,524.76	238,092.23	345,689.03	524,614.20	90,372.90
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	130,170.94	1,713,169.56	799,445.07	29,342.81	418,035.03	573,239.67	90,372.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	130,170.94	1,713,169.56	799,445.07	29,342.81	418,035.03	573,239.67	90,372.90
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	167,968.06	(142,015.00)	(115,920.31)	208,749.42	(72,346.00)	(48,625.47)	0.00
a. Unearned Revenue	167,968.06			222,749.42			
b. Accounts Payable							
c. Accounts Receivable		142,015.00	115,920.31	14,000.00	72,346.00	48,625.47	
14. Unused Grant Award Calculation (line 4 minus line 9)	172,905.06	57,514.00	27,430.52	222,749.42	0.00	19,706.43	0.00
15. If Carryover is allowed, enter line 14 amount here	172,905.06		0.00	222,749.42			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,170.94	1,542,303.00	694,168.55	29,342.81	418,035.03	573,239.67	90,372.90



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STATE PROGRAM NAME	CTEIG	K-12 Strong Workforce	K-12 Strong Workforce	SpEd Workability	TUPE Prop 56	In-Person Instruction	CDPH
RESOURCE CODE	6387	6388	6388	6520	6695	7422	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	PY 0	PY 9 Fire Science	PY 0 Computer				
<b>AWARD</b>							
1. Prior Year Carryover		58,629.12	104,785.80	58,145.00	278,544.52	1,139,998.00	
2. a. Current Year Award	1,392,089.00						953,333.67
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,392,089.00	0.00	0.00	0.00	0.00	0.00	953,333.67
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,392,089.00	58,629.12	104,785.80	58,145.00	278,544.52	1,139,998.00	953,333.67
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		34,629.12	29,968.20				
6. Cash Received in Current Year	1,252,880.00	24,000.00				1,139,998.00	476,667.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,252,880.00	58,629.12	29,968.20	0.00	0.00	1,139,998.00	476,667.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures		58,629.12	47,220.31	58,145.00	159,272.16	1,139,998.00	953,333.67
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	58,629.12	47,220.31	58,145.00	159,272.16	1,139,998.00	953,333.67
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,252,880.00	0.00	(17,252.11)	(58,145.00)	(159,272.16)	0.00	(476,666.67)
a. Unearned Revenue	1,252,880.00						
b. Accounts Payable							
c. Accounts Receivable			17,252.11	58,145.00	159,272.16		476,666.67
14. Unused Grant Award Calculation (line 4 minus line 9)	1,392,089.00	0.00	57,565.49	0.00	119,272.36	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,392,089.00		57,565.49		119,272.36		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	58,629.12	47,220.31	58,145.00	159,272.16	1,139,998.00	953,333.67

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STATE PROGRAM NAME	<b>TOTAL</b>
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	2,741,456.47
2. a. Current Year Award	5,222,006.97
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,222,006.97
3. Required Matching Funds/Other	276,143.08
4. Total Available Award (sum lines 1, 2c, & 3)	8,239,606.52
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	1,025,273.45
6. Cash Received in Current Year	5,408,312.47
7. Contributed Matching Funds	276,143.08
8. Total Available (sum lines 5, 6, & 7)	6,709,729.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	6,170,374.24
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	6,170,374.24
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	539,354.76
a. Unearned Revenue	1,643,597.48
b. Accounts Payable	0.00
c. Accounts Receivable	1,104,242.72
14. Unused Grant Award Calculation (line 4 minus line 9)	2,069,232.28
15. If Carryover is allowed, enter line 14 amount here	1,964,581.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,894,231.16

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LOCAL PROGRAM NAME	Home to School Transportation	Special Education Transportation	TOTAL
RESOURCE CODE	704	705	
REVENUE OBJECT	8675/8980	8980	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00
3. Required Matching Funds/Other	1,974,518.73	2,389,302.88	4,363,821.61
4. Total Available Award (sum lines 1, 2c, & 3)	1,974,518.73	2,389,302.88	4,363,821.61
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds	1,974,518.73	2,389,302.88	4,363,821.61
8. Total Available (sum lines 5, 6, & 7)	1,974,518.73	2,389,302.88	4,363,821.61
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	1,974,518.73	2,389,302.88	4,363,821.61
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	1,974,518.73	2,389,302.88	4,363,821.61
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00

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FEDERAL PROGRAM NAME	Medi-Cal Administrative Activities	Medi-Cal Administrative Activities	CRRSA Child Dev Stipend	ARP Child Dev Stipend	TOTAL
FEDERAL CATALOG NUMBER	93.778	93.778	93.575	93.575	
RESOURCE CODE	310	310	5058	5059	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Districtwide	Site Allocations	Fund 12	Fund 12	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	1,054,631.37	103,528.02	157,788.75		1,315,948.14
2. a. Current Year Award	200,910.80	27,000.00		218,900.00	446,810.80
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	200,910.80	27,000.00	0.00	218,900.00	446,810.80
3. Required Matching Funds/Other	(0.35)	0.35			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,255,541.82	130,528.37	157,788.75	218,900.00	1,762,758.94
<b>REVENUES</b>					
5. Cash Received in Current Year	200,910.80		0.00	218,900.00	419,810.80
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	27,000.00	0.00	0.00	27,000.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	27,000.00	0.00	0.00	27,000.00
8. Contributed Matching Funds	(0.35)	0.35			0.00
9. Total Available (sum lines 5, 7c, & 8)	200,910.45	27,000.35	0.00	218,900.00	446,810.80
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	556,482.96	23,832.37	0.00	0.00	580,315.33
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	556,482.96	23,832.37	0.00	0.00	580,315.33
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	699,058.86	106,696.00	157,788.75	218,900.00	1,182,443.61

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REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELOP	Educator Effectiveness	Adult Ed: CalWorks	Adult Ed	Adult Ed	SpEd Dispute Prevention & Resolution	SpEd Learning Recovery Support
RESOURCE CODE	2600	6266	6371	6391	6391	6536	6537
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Fund 12		Fund 11	Fund 11 PY 0	Fund 11 PY 1		
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			2,448.64	9,987.25			
2. a. Current Year Award	2,711,095.00	4,777,290.00		291,288.00	24,857.00	391,383.00	2,201,529.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,711,095.00	4,777,290.00	0.00	291,288.00	24,857.00	391,383.00	2,201,529.00
3. Required Matching Funds/Other				(1,242.99)	1,242.99		
4. Total Available Award (sum lines 1, 2c, & 3)	2,711,095.00	4,777,290.00	2,448.64	300,032.26	26,099.99	391,383.00	2,201,529.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,711,095.00	3,821,832.00		291,288.00	24,857.00	195,692.00	1,100,765.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	955,458.00	0.00	0.00	0.00	195,691.00	1,100,764.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	955,458.00	0.00	0.00	0.00	195,691.00	1,100,764.00
8. Contributed Matching Funds				(1,242.99)	1,242.99		
9. Total Available (sum lines 5, 7c, & 8)	2,711,095.00	4,777,290.00	0.00	290,045.01	26,099.99	391,383.00	2,201,529.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00		2,448.64	277,433.63	26,099.99	391,383.00	495,245.69
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	2,448.64	277,433.63	26,099.99	391,383.00	495,245.69
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,711,095.00	4,777,290.00	0.00	22,598.63	0.00	0.00	1,706,283.31

2021-22 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mental Health	Mental Health	SpEd Early Intervention Preschool	Classified School Employee PD	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	ELO Grant
RESOURCE CODE	6546	6546	6547	7311	7412	7413	7425
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	PY 0	PY 4					
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	29,585.45			120,890.85			5,064,405.08
2. a. Current Year Award	1,324,959.90	176,258.10	1,298,557.00		794,550.00	297,873.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,324,959.90	176,258.10	1,298,557.00	0.00	794,550.00	297,873.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,354,545.35	176,258.10	1,298,557.00	120,890.85	794,550.00	297,873.00	5,064,405.08
<b>REVENUES</b>							
5. Cash Received in Current Year	1,174,838.10	176,258.10	1,298,557.00		595,913.00	223,405.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	150,121.80	0.00	0.00	0.00	198,637.00	74,468.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	150,121.80	0.00	0.00	0.00	198,637.00	74,468.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,324,959.90	176,258.10	1,298,557.00	0.00	794,550.00	297,873.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,128,541.83	176,258.10	34,284.22	157.28	0.00	0.00	5,064,405.08
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,128,541.83	176,258.10	34,284.22	157.28	0.00	0.00	5,064,405.08
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	226,003.52	0.00	1,264,272.78	120,733.57	794,550.00	297,873.00	0.00

2021-22 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ELO Grant - Paraprofessionals	TOTAL
RESOURCE CODE	7426	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	1,447,882.00	6,675,199.27
2. a. Current Year Award		14,289,640.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	14,289,640.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,447,882.00	20,964,839.27
<b>REVENUES</b>		
5. Cash Received in Current Year		11,614,500.20
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,675,139.80
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,675,139.80
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	14,289,640.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures		7,596,257.46
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	7,596,257.46
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	1,447,882.00	13,368,581.81

2021-22 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	SpEd Low Incidence	TOTAL
RESOURCE CODE	6531	
REVENUE OBJECT	8791	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	298,987.41	298,987.41
2. a. Current Year Award	376,219.00	376,219.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	376,219.00	376,219.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	675,206.41	675,206.41
<b>REVENUES</b>		
5. Cash Received in Current Year	188,110.00	188,110.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	188,109.00	188,109.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	188,109.00	188,109.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	376,219.00	376,219.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	153,660.15	153,660.15
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	153,660.15	153,660.15
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	521,546.26	521,546.26



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	130,274,715.45	301	160.00	303	130,274,555.45	305	2,295,292.88		307	127,979,262.57	309
2000 - Classified Salaries	45,834,444.26	311	164,903.10	313	45,669,541.16	315	2,720,192.22		317	42,949,348.94	319
3000 - Employee Benefits	71,672,288.74	321	911,210.74	323	70,761,078.00	325	1,695,962.15		327	69,065,115.85	329
4000 - Books, Supplies Equip Replace. (6500)	16,315,407.84	331	16,398.93	333	16,299,008.91	335	1,333,313.67		337	14,965,695.24	339
5000 - Services. . . & 7300 - Indirect Costs	22,326,689.79	341	2,689.85	343	22,323,999.94	345	1,639,960.64		347	20,684,039.30	349
TOTAL					285,328,183.46	365	TOTAL			275,643,461.90	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			169,621,445.42
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			176.24
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			169,621,269.18
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.54%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.54%
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). . . . .	275,643,461.90
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Unaudited Actuals  
2021-22 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	195,565,554.00	(11,009,160.00)	184,556,394.00	51,955,000.00	51,068,676.00	185,442,718.00	11,407,840.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	22,195,000.00		22,195,000.00		585,000.00	21,610,000.00	605,000.00
Leases Payable	114,730.00		114,730.00		114,730.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,093,681.00		6,093,681.00		2,031,227.00	4,062,454.00	2,031,227.00
Net Pension Liability	296,437,379.00		296,437,379.00	0.00	0.00	296,437,379.00	
Total/Net OPEB Liability	17,244,473.00		17,244,473.00	210,675.00		17,455,148.00	
Compensated Absences Payable	741,357.00		741,357.00	0.00	105,606.00	635,751.00	
Governmental activities long-term liabilities	538,392,174.00	(11,009,160.00)	527,383,014.00	52,165,675.00	53,905,239.00	525,643,450.00	14,044,067.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	289,654,880.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,469,313.50
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	284,699.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,285,000.82
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	365,421.25
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,500,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	176.24
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)				3,435,297.81
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				267,750,268.84

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,699.71
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,934.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	246,235,036.55	11,018.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	246,235,036.55	11,018.55
B. Required effort (Line A.2 times 90%)	221,611,532.90	9,916.70
C. Current year expenditures (Line I.E and Line II.B)	267,750,268.84	12,934.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
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.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	132,751,643.30		132,751,643.30			130,378,836.45
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	22,348.00		22,348.00			20,759.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	20,759.34		20,759.34	21,727.16		21,727.16
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,759.34			21,727.16
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
1. Homeowners' Exemption (Object 8021)	555,657.23		555,657.23	556,144.00		556,144.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	59,465,913.05		59,465,913.05	56,999,290.00		56,999,290.00
5. Unsecured Roll Taxes (Object 8042)	2,899,449.70		2,899,449.70	2,422,766.00		2,422,766.00
6. Prior Years' Taxes (Object 8043)	2,969,834.39		2,969,834.39	3,148,375.00		3,148,375.00
7. Supplemental Taxes (Object 8044)	1,274,309.63		1,274,309.63	1,284,577.00		1,284,577.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(6,415,822.18)		(6,415,822.18)	(5,965,502.00)		(5,965,502.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,855,076.37		3,855,076.37	4,288,077.00		4,288,077.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	64,604,418.19	0.00	64,604,418.19	62,733,727.00	0.00	62,733,727.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	64,604,418.19	0.00	64,604,418.19	62,733,727.00	0.00	62,733,727.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,418,604.34			2,616,605.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,056,591.85		8,056,591.85	8,484,681.00		8,484,681.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,056,591.85	0.00	10,475,196.19	8,484,681.00	0.00	11,101,286.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	155,409,024.00		155,409,024.00	172,107,843.00		172,107,843.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,423.00		1,423.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	155,410,447.00	0.00	155,410,447.00	172,107,843.00	0.00	172,107,843.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	293,059,382.84		293,059,382.84	300,762,488.00		300,762,488.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(1,151,014.26)		(1,151,014.26)	100,000.00		100,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			132,751,643.30			130,378,836.45
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9289			1.0466
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			130,378,836.45			146,756,804.24
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			64,604,418.19			62,733,727.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,491,120.80			2,607,259.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			76,249,614.45			95,124,363.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			76,249,614.45			95,124,363.24
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(1,151,014.26)			52,503.42
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			63,453,403.93			62,786,230.42
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			77,400,628.71			95,071,859.82
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			63,453,403.93			
b. State Subventions (Line D8)			77,400,628.71			
c. Less: Excluded Appropriations (Line C23)			10,475,196.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			130,378,836.45			

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**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 11,498,001.14
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 235,388,216.24

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.88%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 2,061,258.86

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,297,764.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,905,760.02
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	150,346.73
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,274,985.69
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	16,012.31
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	2,061,258.86
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,643,610.07
9. Carry-Forward Adjustment (Part IV, Line F)	134,081.98
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,777,692.05

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	187,957,829.16
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,488,922.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,469,636.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,088,055.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	289,087.59
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,044,247.05
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	223,952.20
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	57,223.72
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	24,851,770.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	485,782.98
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	2,061,258.86
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,968,394.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	627,207.23
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,546,154.07
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,074,711.90
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	284,234,233.02

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.50%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B19) 5.55%

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	15,643,610.07
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	293,895.27
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	134,081.98
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.17%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	134,081.98
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	134,081.98

Approved indirect cost rate: 5.56%  
Highest rate used in any program: 9.17%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,101,165.83	116,824.82	5.56%
01	3212	3,688,789.98	205,096.72	5.56%
01	3213	863,812.50	48,289.02	5.59%
01	3410	37,596.99	2,090.39	5.56%
01	3550	108,186.67	5,409.33	5.00%
01	4035	538,543.92	29,943.05	5.56%
01	4127	155,635.66	8,653.34	5.56%
01	4201	18,161.66	1,009.79	5.56%
01	4203	127,652.84	7,097.50	5.56%
01	6053	123,314.65	6,856.29	5.56%
01	6387	916,437.06	50,953.89	5.56%
01	6388	89,391.68	4,088.53	4.57%
01	6520	55,082.42	3,062.58	5.56%
01	6537	316,970.23	17,623.54	5.56%
01	6546	1,233,547.92	68,585.26	5.56%
01	6547	32,478.42	1,805.80	5.56%
01	7311	149.00	8.28	5.56%
01	7422	1,079,952.63	60,045.37	5.56%
01	7810	873,254.36	80,079.31	9.17%
01	8150	6,501,908.21	361,506.09	5.56%
11	6371	2,319.67	128.97	5.56%
11	6391	289,079.63	14,453.99	5.00%
12	5025	1,392,209.83	77,406.87	5.56%
12	6105	2,266,592.82	126,022.56	5.56%
12	6127	27,797.28	1,545.53	5.56%
13	5310	5,069,575.78	278,094.22	5.49%

Unaudited Actuals  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,815,298.50	1,815,298.50
2. State Lottery Revenue	8560	3,759,208.86		1,741,240.40	5,500,449.26
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)		3,759,208.86	0.00	3,556,538.90	7,315,747.76
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,295,292.88			2,295,292.88
2. Classified Salaries	2000-2999	19,115.00			19,115.00
3. Employee Benefits	3000-3999	651,064.92			651,064.92
4. Books and Supplies	4000-4999	237,392.70		440,572.35	677,965.05
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	556,343.36			556,343.36
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,701.13	2,701.13
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			346,484.11	346,484.11
6. Capital Outlay	6000-6999	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, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
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 )		3,759,208.86	0.00	789,757.59	4,548,966.45
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,766,781.31	2,766,781.31
<b>D. COMMENTS:</b>					
Instructional materials software licenses/programs and 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.

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	16,350.78	0.00	16,350.78	1,016.49		17,367.27
1110	Regular Education, K–12	139,210,261.54	46,827,158.35	186,037,419.89	11,565,530.64		197,602,950.53
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,593,560.44	555,955.07	2,149,515.51	133,630.58		2,283,146.09
3300	Independent Study Centers	3,621,848.49	894,954.13	4,516,802.62	280,799.52		4,797,602.14
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,418,517.96	879,297.12	5,297,815.08	329,353.32		5,627,168.40
4110	Regular Education, Adult	586.26	0.00	586.26	36.45		622.71
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	60,640,244.42	10,190,779.99	70,831,024.41	4,403,406.50		75,234,430.91
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	176.24	0.00	176.24	10.96		187.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	170,656.02	26,945.85	197,601.87	12,284.47	209,886.34	
8500	Child Care and Development Services	118,431.57	0.00	118,431.57	7,362.63	125,794.20	
<b>Other Costs</b>							
----	Food Services					22,811.87	22,811.87
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					637,773.53	637,773.53
----	Other Outgo					1,946,333.25	1,946,333.25
<b>Other Funds</b>			685,737.24	685,737.24	1,005,862.35		
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						1,691,599.59
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						(542,793.83)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	209,790,633.72	60,060,827.75	269,851,461.47	17,196,500.08	2,606,918.65	289,654,880.20

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	15,543.03	807.75	0.00	0.00	0.00	0.00	0.00			0.00	0.00	16,350.78
1110	Regular Education, K-12	132,446,949.31	314,922.31	151,756.01	118,958.93	10,247.62	2,005,036.99	4,135,197.36			27,193.01	0.00	139,210,261.54
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,061,833.76	0.00	16,660.00	259,340.23	87,531.50	0.00	6,984.13			161,210.82	0.00	1,593,560.44
3300	Independent Study Centers	2,662,167.56	0.00	16,110.77	612,526.77	303,016.73	0.00	0.00			28,026.66	0.00	3,621,848.49
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,226,118.08	185,747.47	0.00	0.00	0.00	0.00	6,468.26			184.15	0.00	4,418,517.96
4110	Regular Education, Adult	0.00	0.00	0.00	248.97	337.29	0.00	0.00			0.00	0.00	586.26
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	48,426,722.30	2,851,209.83	0.00	11,184.54	6,430,234.56	2,413,181.88	0.00			5,916.02	501,795.29	60,640,244.42
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	176.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176.24
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		170,656.02	0.00	0.00	0.00	170,656.02
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		118,431.57	0.00	0.00	0.00	118,431.57
<b>Total Direct Charged Costs</b>		188,839,510.28	3,352,687.36	184,526.78	1,002,259.44	6,831,367.70	4,418,218.87	4,148,649.75	289,087.59	0.00	222,530.66	501,795.29	209,790,633.72

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	25,982,823.89	20,842,266.60	2,067.86	46,827,158.35
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	315,342.48	240,612.59	0.00	555,955.07
3300	Independent Study Centers	644,323.21	250,630.92	0.00	894,954.13
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	593,429.33	285,867.79	0.00	879,297.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,174,126.50	4,014,585.63	2,067.86	10,190,779.99
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	26,945.85	0.00	26,945.85
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		17,272.98		17,272.98
--	Child Development (Fund 12)	0.00	668,464.26	0.00	668,464.26
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		33,710,045.41	26,346,646.62	4,135.72	60,060,827.75



Unaudited Actuals  
2021-22  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,194,593.78
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	60,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	12,521,716.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,962,983.74
5	Total Central Administration Costs in General Fund and Charter Schools Funds	17,739,293.90
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	209,790,633.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	60,060,827.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	269,851,461.47
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	627,207.23
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	4,546,154.07
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,320,706.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,494,068.23
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		285,345,529.70
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.22%

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	22,811.87				22,811.87
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			637,773.53		637,773.53
Other Outgo (Objects 1000-7999)				1,946,333.25	1,946,333.25
<b>Total Other Costs</b>	22,811.87	0.00	637,773.53	1,946,333.25	2,606,918.65

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,953,224.19	1,310,868.40	15,709,429.07	13,736,523.73	26,346,646.61	0.00	4,135.71
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	781.11	781.11	781.11	781.11	1,206.64	1,206.64	1.00
3100 Alternative Schools							
3200 Continuation Schools	9.48	9.48	9.48	9.48	13.93	13.93	
3300 Independent Study Centers	19.37	19.37	19.37	19.37	14.51	14.51	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	17.84	17.84	17.84	17.84	16.55	16.55	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	185.61	185.61	185.61	185.61	232.42	232.42	1.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					1.56	1.56	
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					1.00		
-- Child Development (Fund 12)					38.70		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,013.41	1,013.41	1,013.41	1,013.41	1,525.31	1,485.61	2.00

Unaudited Actuals  
2021-22 Unaudited 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				
01 GENERAL FUND								
Expenditure Detail	0.00	(6,964.30)	0.00	(542,793.83)				
Other Sources/Uses Detail					0.00	1,500,000.00	850,387.05	1,507,558.95
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	59.47	0.00	14,582.96	0.00				
Other Sources/Uses Detail					0.00	0.00	4,354.55	14,716.89
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	892.26	0.00	250,116.65	0.00			2,802.14	556,028.88
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,012.57	0.00	278,094.22	0.00				
Other Sources/Uses Detail					0.00	0.00	402.26	278,631.16
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00	1,500,000.00	1,010.12
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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							0.00	0.00

Unaudited Actuals  
2021-22 Unaudited 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				
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					0.00			
Other Sources/Uses Detail								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	6,964.30	(6,964.30)	542,793.83	(542,793.83)	1,500,000.00	1,500,000.00	2,357,946.00	2,357,946.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

STUDENT ACTIVITY  
SPECIAL REVENUE  
FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,524,064.19	0.00	-100.0%
5) TOTAL, REVENUES			4,524,064.19	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	1,729,516.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,238,877.37	0.00	-100.0%
6) Capital Outlay		6000-6999	26,919.07	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,995,313.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			528,751.09	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	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			528,751.09	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,216,085.94	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,216,085.94	New
d) Other Restatements		9795	1,687,334.85	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,687,334.85	2,216,085.94	31.3%
2) Ending Balance, June 30 (E + F1e)			2,216,085.94	2,216,085.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,000.00	0.00	-100.0%
Stores		9712	182,852.54	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	2,019,233.40	2,216,085.94	9.7%
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%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	2,442,683.67		
c) in Revolving Cash Account		9130	14,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,593.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	182,852.54		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,642,130.11		
<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	426,044.17		
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			426,044.17		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,216,085.94		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	151.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,523,912.44	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>4,524,064.19</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,690,663.63	0.00	-100.0%
Noncapitalized Equipment		4400	38,853.03	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,729,516.66	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	19,560.64	0.00	-100.0%
Insurance		5400-5450	1,911.80	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,087.33	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,075,802.22	0.00	-100.0%
Communications		5900	515.38	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,238,877.37	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	26,919.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,919.07	0.00	-100.0%
<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			3,995,313.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,524,064.19	0.00	-100.0%
5) TOTAL, REVENUES			4,524,064.19	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		3,995,313.10	0.00	-100.0%
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			3,995,313.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			528,751.09	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	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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			528,751.09	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,216,085.94	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,216,085.94	New
d) Other Restatements		9795	1,687,334.85	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,687,334.85	2,216,085.94	31.3%
2) Ending Balance, June 30 (E + F1e)			2,216,085.94	2,216,085.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,000.00	0.00	-100.0%
Stores		9712	182,852.54	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	2,019,233.40	2,216,085.94	9.7%
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	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	2,019,233.40	2,216,085.94
Total, Restricted Balance		2,019,233.40	2,216,085.94



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# ADULT EDUCATION FUND

2021 - 2022  
Unaudited Actuals



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,911.00	84,911.00	0.0%
3) Other State Revenue		8300-8599	333,100.00	338,338.00	1.6%
4) Other Local Revenue		8600-8799	179,012.71	285,700.00	59.6%
5) TOTAL, REVENUES			597,023.71	708,949.00	18.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	104,662.69	111,622.00	6.6%
2) Classified Salaries		2000-2999	256,453.09	323,330.00	26.1%
3) Employee Benefits		3000-3999	111,476.42	160,131.00	43.6%
4) Books and Supplies		4000-4999	104,072.90	31,842.00	-69.4%
5) Services and Other Operating Expenditures		5000-5999	50,542.13	61,714.00	22.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,582.96	14,610.00	0.2%
9) TOTAL, EXPENDITURES			641,790.19	703,249.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,766.48)	5,700.00	-112.7%
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,766.48)	5,700.00	-112.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,011.15	319,244.67	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,011.15	319,244.67	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,011.15	319,244.67	-12.3%
2) Ending Balance, June 30 (E + F1e)			319,244.67	324,944.67	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,598.63	22,598.63	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	296,646.04	302,346.04	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	210,853.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,985.14)		
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	2,600.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	122,105.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,354.55		
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			335,928.24		
<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	1,966.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,716.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,683.57		
<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 (must agree with line F2) (G10 + H2) - (I7 + J2)			319,244.67		

Description			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Resource Codes	Object Codes				
<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	84,911.00	84,911.00	0.0%
TOTAL, FEDERAL REVENUE			84,911.00	84,911.00	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	316,145.00	306,814.00	-3.0%
All Other State Revenue	All Other	8590	16,955.00	31,524.00	85.9%
TOTAL, OTHER STATE REVENUE			333,100.00	338,338.00	1.6%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<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	644.43	700.00	8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,037.05)	0.00	-100.0%
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	182,405.33	285,000.00	56.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,012.71	285,700.00	59.6%
TOTAL, REVENUES			597,023.71	708,949.00	18.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	58,087.70	66,500.00	14.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,574.99	45,122.00	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			104,662.69	111,622.00	6.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	129,601.34	185,000.00	42.7%
Classified Support Salaries		2200	64,268.59	66,190.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,583.16	72,140.00	15.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,453.09	323,330.00	26.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	43,305.09	88,180.00	103.6%
PERS		3201-3202	26,357.26	31,467.00	19.4%
OASDI/Medicare/Alternative		3301-3302	16,808.06	14,883.00	-11.5%
Health and Welfare Benefits		3401-3402	14,818.69	13,479.00	-9.0%
Unemployment Insurance		3501-3502	1,718.14	2,176.00	26.6%
Workers' Compensation		3601-3602	7,222.38	8,699.00	20.4%
OPEB, Allocated		3701-3702	1,246.80	1,247.00	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			111,476.42	160,131.00	43.6%
<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	68,322.41	28,842.00	-57.8%
Noncapitalized Equipment		4400	35,750.49	3,000.00	-91.6%
TOTAL, BOOKS AND SUPPLIES			104,072.90	31,842.00	-69.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,842.61	1,964.00	-30.9%
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	481.02	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59.47	250.00	320.4%
Professional/Consulting Services and Operating Expenditures		5800	47,159.03	59,500.00	26.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,542.13	61,714.00	22.1%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,582.96	14,610.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,582.96	14,610.00	0.2%
TOTAL, EXPENDITURES			641,790.19	703,249.00	9.6%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,911.00	84,911.00	0.0%
3) Other State Revenue		8300-8599	333,100.00	338,338.00	1.6%
4) Other Local Revenue		8600-8799	179,012.71	285,700.00	59.6%
5) TOTAL, REVENUES			597,023.71	708,949.00	18.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		144,526.56	127,885.00	-11.5%
2) Instruction - Related Services	2000-2999		153,868.12	164,922.00	7.2%
3) Pupil Services	3000-3999		79,040.46	80,424.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		237,879.20	299,661.00	26.0%
7) General Administration	7000-7999		14,582.96	14,610.00	0.2%
8) Plant Services	8000-8999		11,892.89	15,747.00	32.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			641,790.19	703,249.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,766.48)	5,700.00	-112.7%
<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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,766.48)	5,700.00	-112.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,011.15	319,244.67	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,011.15	319,244.67	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,011.15	319,244.67	-12.3%
2) Ending Balance, June 30 (E + F1e)			319,244.67	324,944.67	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,598.63	22,598.63	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	296,646.04	302,346.04	1.9%
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	2021-22	2022-23
		Unaudited Actuals	Budget
6391	Adult Education Program	22,598.63	22,598.63
Total, Restricted Balance		22,598.63	22,598.63



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CHILD DEVELOPMENT FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,426.94	1,905,525.00	41.8%
3) Other State Revenue		8300-8599	5,022,362.36	2,686,698.00	-46.5%
4) Other Local Revenue		8600-8799	1,753,626.08	1,048,909.00	-40.2%
5) TOTAL, REVENUES			8,119,415.38	5,641,132.00	-30.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	906,242.08	988,057.00	9.0%
2) Classified Salaries		2000-2999	2,123,083.44	2,502,984.00	17.9%
3) Employee Benefits		3000-3999	1,288,437.37	1,615,953.00	25.4%
4) Books and Supplies		4000-4999	143,748.86	705,121.00	390.5%
5) Services and Other Operating Expenditures		5000-5999	84,642.32	213,506.00	152.2%
6) Capital Outlay		6000-6999	240,615.60	215,601.00	-10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	250,116.65	296,852.00	18.7%
9) TOTAL, EXPENDITURES			5,036,886.32	6,538,074.00	29.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,082,529.06	(896,942.00)	-129.1%
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,082,529.06	(896,942.00)	-129.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,827.19	3,243,356.25	1916.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,827.19	3,243,356.25	1916.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,827.19	3,243,356.25	1916.7%
2) Ending Balance, June 30 (E + F1e)			3,243,356.25	2,346,414.25	-27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,087,783.75	2,334,304.00	-24.4%
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	155,572.50	12,110.50	-92.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.25)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,494,070.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,037.94)		
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	114,353.96		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	563,350.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,802.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,108,539.49		
<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	86,404.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	556,028.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	222,749.42		
6) TOTAL, LIABILITIES			865,183.24		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,243,356.25		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	1,343,426.94	1,905,525.00	41.8%
TOTAL, FEDERAL REVENUE			1,343,426.94	1,905,525.00	41.8%
<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	2,236,471.55	2,391,972.00	7.0%
All Other State Revenue	All Other	8590	2,785,890.81	294,726.00	-89.4%
TOTAL, OTHER STATE REVENUE			5,022,362.36	2,686,698.00	-46.5%
<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	8,427.46	1,000.00	-88.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(66,082.35)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,811,280.97	1,047,909.00	-42.1%
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			1,753,626.08	1,048,909.00	-40.2%
TOTAL, REVENUES			8,119,415.38	5,641,132.00	-30.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	675,609.94	672,385.00	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	230,632.14	315,672.00	36.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			906,242.08	988,057.00	9.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	982,716.67	1,123,160.00	14.3%
Classified Support Salaries		2200	890,942.78	1,110,274.00	24.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,423.99	269,550.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,123,083.44	2,502,984.00	17.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	116,093.11	217,975.00	87.8%
PERS		3201-3202	537,420.92	662,597.00	23.3%
OASDI/Medicare/Alternative		3301-3302	190,988.71	225,459.00	18.0%
Health and Welfare Benefits		3401-3402	348,260.84	409,323.00	17.5%
Unemployment Insurance		3501-3502	14,285.12	17,456.00	22.2%
Workers' Compensation		3601-3602	60,608.32	69,820.00	15.2%
OPEB, Allocated		3701-3702	20,781.81	13,323.00	-35.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(1.46)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,288,437.37	1,615,953.00	25.4%
<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	124,176.85	684,121.00	450.9%
Noncapitalized Equipment		4400	19,572.01	21,000.00	7.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,748.86	705,121.00	390.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	520.64	4,900.00	841.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,538.86	15,186.00	59.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	892.26	320.00	-64.1%
Professional/Consulting Services and Operating Expenditures		5800	73,522.83	192,980.00	162.5%
Communications		5900	167.73	120.00	-28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,642.32	213,506.00	152.2%
<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	240,615.60	215,601.00	-10.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,615.60	215,601.00	-10.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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	250,116.65	296,852.00	18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			250,116.65	296,852.00	18.7%
<b>TOTAL, EXPENDITURES</b>			<b>5,036,886.32</b>	<b>6,538,074.00</b>	<b>29.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<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%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,426.94	1,905,525.00	41.8%
3) Other State Revenue		8300-8599	5,022,362.36	2,686,698.00	-46.5%
4) Other Local Revenue		8600-8799	1,753,626.08	1,048,909.00	-40.2%
5) TOTAL, REVENUES			8,119,415.38	5,641,132.00	-30.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,453,414.35	2,970,059.00	21.1%
2) Instruction - Related Services	2000-2999		373,025.07	483,489.00	29.6%
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		1,960,330.25	2,787,674.00	42.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,116.65	296,852.00	18.7%
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			5,036,886.32	6,538,074.00	29.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,082,529.06	(896,942.00)	-129.1%
<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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,082,529.06	(896,942.00)	-129.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,827.19	3,243,356.25	1916.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,827.19	3,243,356.25	1916.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,827.19	3,243,356.25	1916.7%
2) Ending Balance, June 30 (E + F1e)			3,243,356.25	2,346,414.25	-27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,087,783.75	2,334,304.00	-24.4%
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	155,572.50	12,110.50	-92.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.25)	New

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	2,711,095.00	2,334,304.00
5058	Child Development: Coronavirus Response and Relief Supple	157,788.75	0.00
5059	Child Development: ARP California State Preschool Program	218,900.00	0.00
Total, Restricted Balance		3,087,783.75	2,334,304.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAFETERIA SPECIAL REVENUE FUND

2021 - 2022  
Unaudited Actuals



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,286,000.43	5,511,188.00	-58.5%
3) Other State Revenue		8300-8599	991,476.03	7,287,259.00	635.0%
4) Other Local Revenue		8600-8799	563,764.14	593,000.00	5.2%
5) TOTAL, REVENUES			14,841,240.60	13,391,447.00	-9.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,237,986.48	3,462,817.00	6.9%
3) Employee Benefits		3000-3999	1,286,842.45	1,561,462.00	21.3%
4) Books and Supplies		4000-4999	5,691,345.11	6,142,329.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	104,532.89	116,400.00	11.4%
6) Capital Outlay		6000-6999	50,998.95	250,000.00	390.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	278,094.22	298,708.00	7.4%
9) TOTAL, EXPENDITURES			10,649,800.10	11,831,716.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,191,440.50	1,559,731.00	-62.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,191,440.50	1,559,731.00	-62.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,455.81	4,293,896.31	4091.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,455.81	4,293,896.31	4091.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,455.81	4,293,896.31	4091.0%
2) Ending Balance, June 30 (E + F1e)			4,293,896.31	5,853,627.31	36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,756.20	0.00	-100.0%
Stores		9712	179,519.09	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	4,098,621.02	5,853,627.31	42.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,064,410.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,117.36)		
b) in Banks		9120	314,148.62		
c) in Revolving Cash Account		9130	15,756.20		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,331,572.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	402.26		
6) Stores		9320	179,519.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,885,692.02		
<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	84,427.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	278,631.16		
4) Current Loans		9640			
5) Unearned Revenue		9650	228,736.66		
6) TOTAL, LIABILITIES			591,795.72		
<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 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,293,896.30		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	12,662,857.59	4,956,790.00	-60.9%
Donated Food Commodities		8221	617,328.84	554,398.00	-10.2%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			13,286,000.43	5,511,188.00	-58.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	991,476.03	7,287,259.00	635.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			991,476.03	7,287,259.00	635.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	580,109.21	585,000.00	0.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,830.03	8,000.00	108.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,175.10)	0.00	-100.0%
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			563,764.14	593,000.00	5.2%
TOTAL, REVENUES			14,841,240.60	13,391,447.00	-9.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	2,645,768.85	2,850,006.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	359,206.96	373,706.00	4.0%
Clerical, Technical and Office Salaries		2400	233,010.67	239,105.00	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,237,986.48	3,462,817.00	6.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	687,311.20	867,913.00	26.3%
OASDI/Medicare/Alternative		3301-3302	232,482.90	264,247.00	13.7%
Health and Welfare Benefits		3401-3402	283,125.19	337,699.00	19.3%
Unemployment Insurance		3501-3502	15,627.79	17,315.00	10.8%
Workers' Compensation		3601-3602	64,705.81	69,258.00	7.0%
OPEB, Allocated		3701-3702	3,589.56	5,030.00	40.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,286,842.45	1,561,462.00	21.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	359,112.28	403,111.00	12.3%
Noncapitalized Equipment		4400	86,237.80	50,000.00	-42.0%
Food		4700	5,245,995.03	5,689,218.00	8.4%
TOTAL, BOOKS AND SUPPLIES			5,691,345.11	6,142,329.00	7.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	45.65	3,500.00	7567.0%
Dues and Memberships		5300	1,706.25	1,600.00	-6.2%
Insurance		5400-5450	2,307.00	2,500.00	8.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,937.98	8,800.00	26.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,012.57	10,000.00	66.3%
Professional/Consulting Services and Operating Expenditures		5800	87,523.44	90,000.00	2.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,532.89	116,400.00	11.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,998.95	250,000.00	390.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,998.95	250,000.00	390.2%
<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	278,094.22	298,708.00	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			278,094.22	298,708.00	7.4%
TOTAL, EXPENDITURES			10,649,800.10	11,831,716.00	11.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,286,000.43	5,511,188.00	-58.5%
3) Other State Revenue		8300-8599	991,476.03	7,287,259.00	635.0%
4) Other Local Revenue		8600-8799	563,764.14	593,000.00	5.2%
5) TOTAL, REVENUES			14,841,240.60	13,391,447.00	-9.8%
<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		10,371,705.88	11,533,008.00	11.2%
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		278,094.22	298,708.00	7.4%
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			10,649,800.10	11,831,716.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,191,440.50	1,559,731.00	-62.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,191,440.50	1,559,731.00	-62.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,455.81	4,293,896.31	4091.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,455.81	4,293,896.31	4091.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,455.81	4,293,896.31	4091.0%
2) Ending Balance, June 30 (E + F1e)			4,293,896.31	5,853,627.31	36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,756.20	0.00	-100.0%
Stores		9712	179,519.09	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	4,098,621.02	5,853,627.31	42.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,933,706.14	5,688,712.43
5810	Other Restricted Federal	5,814.00	5,814.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	134,100.88	134,100.88
Total, Restricted Balance		4,098,621.02	5,853,627.31



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# BUILDING FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(243,179.38)	60,000.00	-124.7%
5) TOTAL, REVENUES			(243,179.38)	60,000.00	-124.7%
<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	807,563.30	173,300.00	-78.5%
5) Services and Other Operating Expenditures		5000-5999	848,823.58	3,421,058.00	303.0%
6) Capital Outlay		6000-6999	2,025,042.19	7,114,102.00	251.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,681,429.07	10,708,460.00	190.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,924,608.45)	(10,648,460.00)	171.3%
<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	11,786,000.00	19,000,000.00	61.2%
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			11,786,000.00	19,000,000.00	61.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,861,391.55	8,351,540.00	6.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,309,273.41	16,170,664.96	94.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309,273.41	16,170,664.96	94.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309,273.41	16,170,664.96	94.6%
2) Ending Balance, June 30 (E + F1e)			16,170,664.96	24,522,204.96	51.6%
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	16,170,664.96	24,522,204.96	51.6%
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	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,528,764.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(312,393.64)		
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	32,585.80		
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			16,248,956.33		
<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	78,291.37		
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			78,291.37		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,170,664.96		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	71,031.30	60,000.00	-15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(314,210.68)	0.00	-100.0%
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			(243,179.38)	60,000.00	-124.7%
TOTAL, REVENUES			(243,179.38)	60,000.00	-124.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,323.68	103,300.00	362.7%
Noncapitalized Equipment		4400	785,239.62	70,000.00	-91.1%
TOTAL, BOOKS AND SUPPLIES			807,563.30	173,300.00	-78.5%
<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	383,264.24	508,273.00	32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	465,559.34	2,912,785.00	525.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>848,823.58</b>	<b>3,421,058.00</b>	<b>303.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	15,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,025,042.19	6,889,887.00	240.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	209,215.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,025,042.19</b>	<b>7,114,102.00</b>	<b>251.3%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,681,429.07</b>	<b>10,708,460.00</b>	<b>190.9%</b>

Description Resource Codes Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	11,786,000.00	19,000,000.00	61.2%
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			11,786,000.00	19,000,000.00	61.2%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			11,786,000.00	19,000,000.00	61.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(243,179.38)	60,000.00	-124.7%
5) TOTAL, REVENUES			(243,179.38)	60,000.00	-124.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,681,429.07	10,708,460.00	190.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,681,429.07	10,708,460.00	190.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,924,608.45)	(10,648,460.00)	171.3%
<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	11,786,000.00	19,000,000.00	61.2%
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			11,786,000.00	19,000,000.00	61.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,861,391.55	8,351,540.00	6.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,309,273.41	16,170,664.96	94.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309,273.41	16,170,664.96	94.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309,273.41	16,170,664.96	94.6%
2) Ending Balance, June 30 (E + F1e)			16,170,664.96	24,522,204.96	51.6%
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	16,170,664.96	24,522,204.96	51.6%
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	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	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	16,170,664.96	24,522,204.96
Total, Restricted Balance		16,170,664.96	24,522,204.96



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAPITAL FACILITIES FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,096,457.99	5,628,545.00	37.4%
5) TOTAL, REVENUES			4,096,457.99	5,628,545.00	37.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	173,323.98	179,579.00	3.6%
3) Employee Benefits		3000-3999	59,096.06	69,525.00	17.6%
4) Books and Supplies		4000-4999	122,484.15	34,491.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	1,325,493.94	1,993,840.00	50.4%
6) Capital Outlay		6000-6999	751,985.84	4,675,755.00	521.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	252,048.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,677,283.97	7,205,238.00	169.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,419,174.02	(1,576,693.00)	-211.1%
<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%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,419,174.02	(1,576,693.00)	-211.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,844.76	6,957,018.78	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,844.76	6,957,018.78	25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,844.76	6,957,018.78	25.6%
2) Ending Balance, June 30 (E + F1e)			6,957,018.78	5,380,325.78	-22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,957,018.78	5,380,325.78	-22.7%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,371,206.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(82,615.81)		
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	2,855,220.74		
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) TOTAL, ASSETS			7,143,811.67		
<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	186,792.89		
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			186,792.89		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,957,018.78		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	18,204.95	8,000.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(83,612.48)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,050,025.94	650,000.00	-68.3%
Other Local Revenue All Other Local Revenue		8699	2,111,839.58	4,970,545.00	135.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,096,457.99	5,628,545.00	37.4%
TOTAL, REVENUES			4,096,457.99	5,628,545.00	37.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	144,167.03	147,771.00	2.5%
Clerical, Technical and Office Salaries		2400	29,156.95	31,808.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			173,323.98	179,579.00	3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,704.69	45,559.00	14.7%
OASDI/Medicare/Alternative		3301-3302	12,806.44	13,690.00	6.9%
Health and Welfare Benefits		3401-3402	2,251.86	5,786.00	156.9%
Unemployment Insurance		3501-3502	866.60	898.00	3.6%
Workers' Compensation		3601-3602	3,466.47	3,592.00	3.6%
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			59,096.06	69,525.00	17.6%
<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	5,313.63	1,149.00	-78.4%
Noncapitalized Equipment		4400	117,170.52	33,342.00	-71.5%
TOTAL, BOOKS AND SUPPLIES			122,484.15	34,491.00	-71.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	102,637.37	234,188.00	128.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,222,856.57	1,759,652.00	43.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,325,493.94	1,993,840.00	50.4%
<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	670,923.46	293,801.00	-56.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,062.38	4,381,954.00	5305.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			751,985.84	4,675,755.00	521.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	52,048.00	15.9%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	252,048.00	2.9%
TOTAL, EXPENDITURES			2,677,283.97	7,205,238.00	169.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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>					
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%
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,096,457.99	5,628,545.00	37.4%
5) TOTAL, REVENUES			4,096,457.99	5,628,545.00	37.4%
<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		711,651.72	1,096,104.00	54.0%
8) Plant Services	8000-8999		1,720,732.25	5,857,086.00	240.4%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	252,048.00	2.9%
10) TOTAL, EXPENDITURES			2,677,283.97	7,205,238.00	169.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,419,174.02	(1,576,693.00)	-211.1%
<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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,419,174.02	(1,576,693.00)	-211.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,844.76	6,957,018.78	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,844.76	6,957,018.78	25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,844.76	6,957,018.78	25.6%
2) Ending Balance, June 30 (E + F1e)			6,957,018.78	5,380,325.78	-22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,957,018.78	5,380,325.78	-22.7%
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	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,957,018.78	5,380,325.78
Total, Restricted Balance		6,957,018.78	5,380,325.78



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SPECIAL RESERVE FUND  
FOR CAPITAL OUTLAY  
PROJECTS

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,128.69)	500.00	-123.5%
5) TOTAL, REVENUES			(2,128.69)	500.00	-123.5%
<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	410,517.22	1,764,398.00	329.8%
5) Services and Other Operating Expenditures		5000-5999	218,282.12	42,210.00	-80.7%
6) Capital Outlay		6000-6999	53,909.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			682,709.28	1,806,608.00	164.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(684,837.97)	(1,806,108.00)	163.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,600,000.00	6.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	295,781.47	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,795,781.47	1,600,000.00	-10.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,110,943.50	(206,108.00)	-118.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,418.44	1,701,361.94	188.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,418.44	1,701,361.94	188.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,418.44	1,701,361.94	188.2%
2) Ending Balance, June 30 (E + F1e)			1,701,361.94	1,495,253.94	-12.1%
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	1,389,809.63	1,389,809.63	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	311,552.31	105,444.31	-66.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	206,383.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,900.66)		
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	553.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
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			1,703,036.47		
<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	664.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,010.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,674.53		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,701,361.94		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.98	500.00	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,018.63)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	488.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,128.69)	500.00	-123.5%
TOTAL, REVENUES			(2,128.69)	500.00	-123.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,425.77	800,165.00	4491.8%
Noncapitalized Equipment		4400	393,091.45	964,233.00	145.3%
TOTAL, BOOKS AND SUPPLIES			410,517.22	1,764,398.00	329.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	26,239.87	26,938.00	2.7%
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	192,042.25	15,272.00	-92.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,282.12	42,210.00	-80.7%
<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	53,909.94	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,909.94	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			682,709.28	1,806,608.00	164.6%



			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<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	1,500,000.00	1,600,000.00	6.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,600,000.00	6.7%
<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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	295,781.47	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			295,781.47	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,795,781.47	1,600,000.00	-10.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,128.69)	500.00	-123.5%
5) TOTAL, REVENUES			(2,128.69)	500.00	-123.5%
<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		682,709.28	1,806,608.00	164.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			682,709.28	1,806,608.00	164.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(684,837.97)	(1,806,108.00)	163.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,600,000.00	6.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	295,781.47	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,795,781.47	1,600,000.00	-10.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,110,943.50	(206,108.00)	-118.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,418.44	1,701,361.94	188.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,418.44	1,701,361.94	188.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,418.44	1,701,361.94	188.2%
2) Ending Balance, June 30 (E + F1e)			1,701,361.94	1,495,253.94	-12.1%
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	1,389,809.63	1,389,809.63	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	311,552.31	105,444.31	-66.2%
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	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,389,809.63	1,389,809.63
Total, Restricted Balance		1,389,809.63	1,389,809.63



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

BOND INTEREST &  
REDEMPTION FUND

2021 - 2022  
Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	125,726.16	119,833.83	-4.7%
4) Other Local Revenue		8600-8799	20,357,751.95	21,729,712.13	6.7%
5) TOTAL, REVENUES			20,483,478.11	21,849,545.96	6.7%
<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, 7400-7499	20,756,645.42	21,405,794.90	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,756,645.42	21,405,794.90	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(273,167.31)	443,751.06	-262.4%
<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	467,701.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			467,701.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			194,533.74	443,751.06	128.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,852,167.16	25,046,700.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,852,167.16	25,046,700.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,852,167.16	25,046,700.90	0.8%
2) Ending Balance, June 30 (E + F1e)			25,046,700.90	25,490,451.96	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,046,700.90	25,490,451.96	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,529,202.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(482,501.93)		
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) TOTAL, ASSETS			25,046,700.90		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,046,700.90		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	125,726.16	119,833.83	-4.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,726.16	119,833.83	-4.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,636,393.93	21,433,800.92	9.2%
Unsecured Roll		8612	289,171.07	295,911.21	2.3%
Prior Years' Taxes		8613	509,794.21	0.00	-100.0%
Supplemental Taxes		8614	361,916.81	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,947.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(487,471.37)	0.00	-100.0%
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			20,357,751.95	21,729,712.13	6.7%
TOTAL, REVENUES			20,483,478.11	21,849,545.96	6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	11,113,676.35	11,407,840.40	2.6%
Bond Interest and Other Service Charges		7434	9,642,969.07	9,997,954.50	3.7%
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)			20,756,645.42	21,405,794.90	3.1%
TOTAL, EXPENDITURES			20,756,645.42	21,405,794.90	3.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	467,701.05	0.00	-100.0%
(c) TOTAL, SOURCES			467,701.05	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			467,701.05	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	125,726.16	119,833.83	-4.7%
4) Other Local Revenue		8600-8799	20,357,751.95	21,729,712.13	6.7%
5) TOTAL, REVENUES			20,483,478.11	21,849,545.96	6.7%
<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	20,756,645.42	21,405,794.90	3.1%
10) TOTAL, EXPENDITURES			20,756,645.42	21,405,794.90	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(273,167.31)	443,751.06	-262.4%
<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	467,701.05	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			467,701.05	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			194,533.74	443,751.06	128.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,852,167.16	25,046,700.90	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,852,167.16	25,046,700.90	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,852,167.16	25,046,700.90	0.8%
2) Ending Balance, June 30 (E + F1e)			25,046,700.90	25,490,451.96	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,046,700.90	25,490,451.96	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	25,046,700.90	25,490,451.96
Total, Restricted Balance		25,046,700.90	25,490,451.96