



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

**2020-2021  
ADOPTED BUDGET**

**June 18, 2020**



[illegible]





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

# SCHOOL DISTRICT CERTIFICATION

2020 - 2021  
Adopted Budget



ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.murrieta.k12.ca.us 41870 McAlby Ct

Date: June 15, 2020

Place: www.murrieta.k12.ca.us

Date: June 18, 2020

Time: 05:00 PM

Adoption Date: June 18, 2020

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

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

Contact person for additional information on the budget reports:

Name: Stacy Matusek

Telephone: 951-696-1600

Title: Chief Financial Officer

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

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	



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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Dec 15, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



CRITERIA AND STANDARDS (continued)			Met	Not Met
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			X	
			X	
				X
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A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

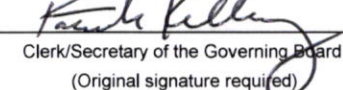
To the County Superintendent of Schools:

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

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

- (X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Protected Insurance Program for Schools and Community Colleges Authority  
Riverside Schools' Risk Management Authority

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

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

Date of Meeting: Jun 18, 2020

For additional information on this certification, please contact:

Name: Christina Hill

Title: Director, Risk Management

Telephone: 951-696-1600

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





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

# GENERAL FUND

2020 - 2021  
Adopted Budget

# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Overview

The 2020-2021 Adopted Budget was prepared utilizing the following sources:

- ✚ Governor's 2020-2021 May Revision
- ✚ School Services of California May 2020 Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculators
- ✚ Riverside County Office of Education Budget Guidance Letter

Throughout the 2020-2021 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including:

- ✚ Final State Enacted Budget
  - June 2020
  - At print time of this document, the state budget was not yet signed by the Governor
- ✚ Student Enrollment
  - August 2020 – First Day of School
  - October 2020 – CBEDS
  - December 2020 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
  - P1 December 2020
  - P2 March 2021
- ✚ 2020-2021 Beginning Fund Balance
  - The 2020-2021 projected beginning fund balance of \$48,483,519 is based on estimated actuals for the 2019-2020 fiscal year. The final beginning fund balance will be known as the 2019-2020 fiscal year books are closed and presented in the September 2020 Unaudited Actuals Report.

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligation, for the budget year and the 2021-2022 fiscal year. However, significant deficits are covered utilizing one-time reserve balances for ongoing expenditures. Due to this level of deficit spending and exhausted one-time reserve balances, the 2022-2023 budget year is projected to end with a negative fund balance. As additional information emerges with the state enacted budget, district will prepare a 45-day budget revision to determine the impacts on 2020-2021, 2021-2022 and 2022-2023 fiscal years.



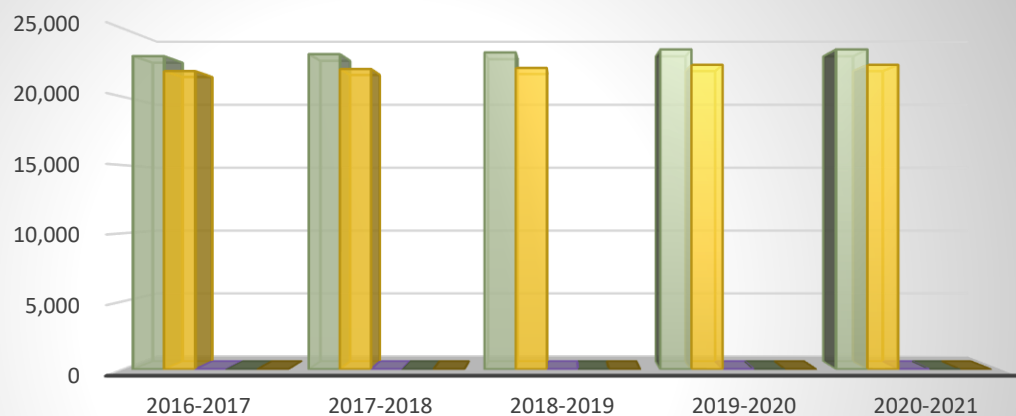
# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

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

Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Budget Guidance Letter and School Services of California's May 2020 Financial Dashboard. The following information details the components of LCFF and district calculations:

- + Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- + Base Grant Add-On's-TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- + Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - o English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
  - o District Unduplicated Pupil Count three year rolling average 38.34%
- + 2.31% Cost of Living
- + <10.00%> Base Grant Proration Factor
- + <7.92%> Effective Change in LCFF Funding
- + Districts are funded on the greater of prior year ADA or current year ADA
  - o Projected CBEDS Enrollment 23,470
  - o Projected LCFF Funded ADA 22,347
  - o Includes 7 ADA County Programs

**Historical Enrollment and P2 Average Daily Attendance**



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
CBEDS Enrollment-District Only	22,978	23,121	23,251	23,470	23,470
P2 ADA-District Only	21,883	22,039	22,112	22,340	22,340
ADA/Enrollment %	95.23%	95.32%	95.10%	95.19%	95.19%
Enrollment Change %	0.67%	0.62%	0.56%	0.94%	0.00%
ADA Change %	0.70%	0.71%	0.33%	1.03%	0.00%

# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

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

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,092	\$7,199	\$7,412	\$8,590	
Grade Span Adjustment	\$738			\$233	
Supplemental Funding Add-On 38.34%	\$600	\$552	\$568	\$676	
Funded ADA	5,918	4,718	3,602	8,109	22,347
LCFF Grade Level Funding	\$49,895,096	\$36,565,976	\$28,743,712	\$76,942,152	\$192,146,936
Transportation Funding					\$79,793
<b>2020-2021 PROJECTED LCFF FUNDING</b>					<b>\$192,226,729</b>

LCFF funding totaling \$192,226,729 is comprised of the following sources:

- ✚ State Aid \$96,720,398 = 50%
- ✚ Property Taxes \$56,920,521 = 30%
- ✚ Education Protection Act \$38,585,810 = 20%

# Murrieta Valley Unified School District

## 2020-2021 Adopted Budget Assumptions

### Revenues

2020-2021 Adopted Budget federal revenues are projected at prior year funding levels. One-time federal CARES Act (ESSERF) funds are projected at \$1,780,044 and will require districts to apply for these funds.

The Governor's May Revision proposal included CARES Act funds to assist with learning loss mitigation equal to \$1,900 per CalPads students with disabilities projected at \$5,850,100.

Resource	Description	Allocation
0000	Other Federal	\$ 15,000
3010	ESEA: Title I	\$ 2,125,261
3182	ESEA: School Improvement (CSI)	\$ 110,000
3210	CARES Act, ESSERF	\$ 1,780,044
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 4,922,303
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 6,721
3315	Special Ed: IDEA Preschool Grants	\$ 91,199
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 200,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 912
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 111,704
4035	ESEA: Title II Improving Teacher Quality	\$ 397,611
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 162,053
4203	ESEA: Title III Limited English Proficient	\$ 147,103
5810	CARES Act, Learning Loss Mitigation	\$ 5,850,100
	<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 15,960,011</b>

2020-2021 Adopted Budget state revenues include the following programs:

- ✚ Mandate Block Grant funds based on 2019-2020 ADA and a 0% COLA: K-8 ADA \$32.18, 9-12 ADA \$61.94
- ✚ Lottery funds are projected on 2019-2020 Annual ADA: Unrestricted Lottery \$153 per ADA and Lottery Prop 20 \$54 per ADA
- ✚ The Governor's May Revision budget proposed a 50% reduction to K-12 Strong Workforce Grant and Career Technical Education Incentive Grant
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on prior year 2019-2020 totals



# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Revenues – continued

Resource	Description	Allocation
0000	Mandate Block Grant	\$ 960,074
0000	State Testing	\$ 56,882
1100	Lottery	\$ 3,569,985
6300	Lottery Prop 20	\$ 1,259,995
6387	Career Technical Education Incentive Grant	\$ 361,731
6388	K-12 Strong Workforce	\$ 124,696
6512	Special Ed Mental Health	\$ 1,439,369
6520	Special Ed Workability	\$ 58,145
6695	Prop 56 Tobacco Prevention Act	\$ 157,000
7690	STRS on Behalf Pension Contribution	\$ 14,699,588
	<b>TOTAL STATE REVENUES</b>	<b>\$22,687,465</b>

2020-2021 Adopted Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues.

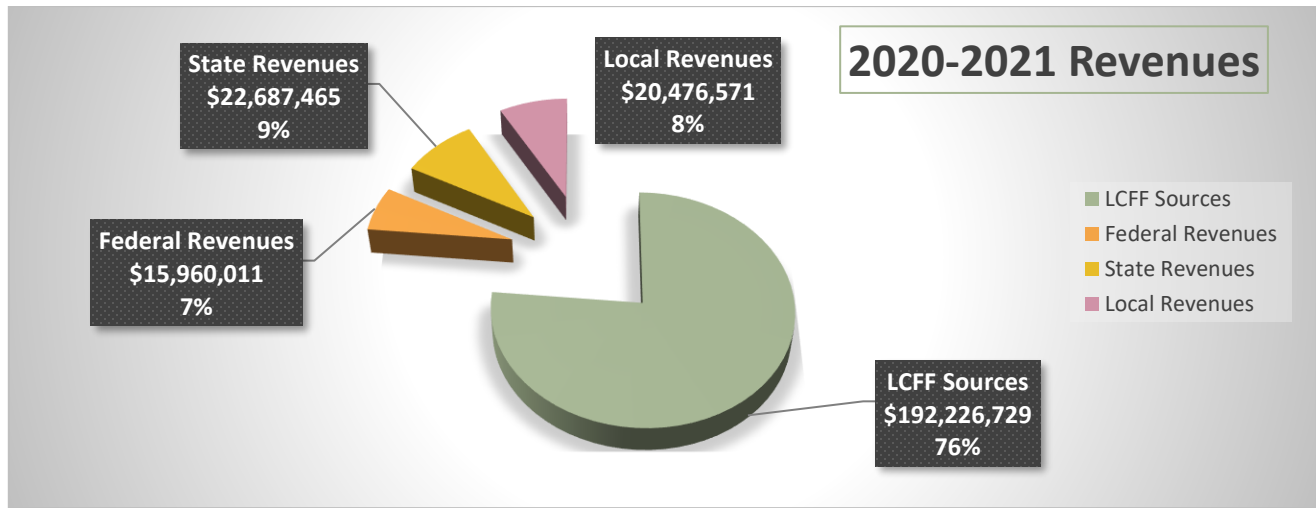
The Governor's May Revision proposed an increase in AB602 special education base rate funding to approximately \$645 per ADA. Local revenues for AB602 special education are funded on district wide projected P2 ADA.

Resource	Description	Allocation
0000	Leases & Rentals	\$ 365,687
0000	Interest	\$ 200,000
0000	Other Income	\$ 500,000
0200	Safety Credits Reimbursements	\$ 1,097,015
0600	Donation Revenue	\$ 500,000
0605	Safety Awards	\$ 19,000
0620	Non-Resident Student Fees	\$ 84,000
0704	Transportation Services	\$ 290,000
0991	Bill to Outside Agencies	\$ 1,175,000
6500	Special Education SELPA Transfer from COE	\$ 15,113,844
6531	Low Incidence Special Education	\$ 45,362
9986	Redevelopment Revenues	\$ 1,086,663
	<b>TOTAL LOCAL REVENUES</b>	<b>\$ 20,476,571</b>

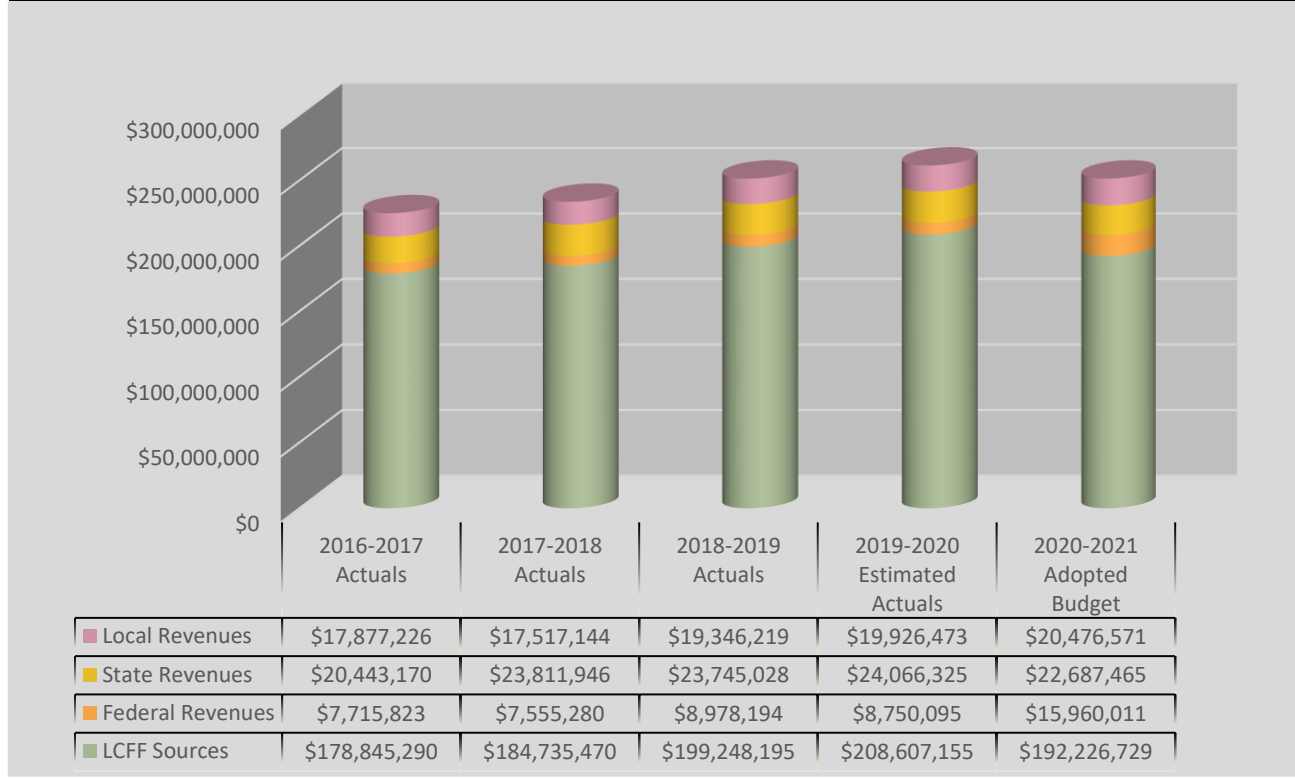
# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Revenues - continued

2020-2021 Adopted Budget revenues are projected at \$251,350,776.



## Historical Revenues



# Murrieta Valley Unified School District

## 2020-2021 Adopted Budget Assumptions

### Expenditures

#### Salaries and Benefits

- ✚ 2020-2021 Adopted Budget includes the following FTEs:
  - Certificated Bargaining Unit 1,067.8
  - Classified Bargaining Unit 802.2
  - Management/Support 166.3
- ✚ Certificated staffing ratios to develop initial 2020-2021 general education staffing requirements:
  - TK/K-3 Grades—27:1
  - 4-5 Grades—32:1
  - 6-8 Grades—31:1
  - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- ✚ Classified staffing ratios—these ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
  - Basic Hours—27:1 Elementary, 25:1 Middle Schools, 22:1 High Schools
  - Supplemental—32:1 Elementary, 47:1 Middle Schools, 37:1 High Schools
- ✚ Statutory Benefits and Health and Welfare
  - STRS (State Teachers' Retirement System)
    - Adopted Budget includes a STRS rate decrease of <0.95%> from 17.10% to 16.15% equal to approximately <\$1.14M> within all budget sources
  - PERS (Public Employees' Retirement System)
    - Adopted Budget includes a PERS rate increase of 0.979% from 19.721% to 20.70% equal to approximately \$0.4M within all budget sources
  - Certificated total statutory benefit rate equal to 19.65%
  - Classified total statutory benefit rate equal to 30.40%
  - Health and welfare cap \$9,675 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2020-2021 Adopted Budget revenue and expenditure budgets in the restricted General Fund include a projected liability of \$14,699,588.
- ✚ Step and Column
  - All certificated employees \$2,307,644 plus statutory benefits of \$453,452 for a total of \$2,761,096.
  - All classified employees \$548,574 plus statutory benefits of \$166,766 for a total of \$715,340.
- ✚ Retiree Benefits are projected at \$951,574.



# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Expenditures - continued

- ✚ Annual payments for Supplemental Early Retirement Incentive Programs: the second annual payment equal to \$2,132,790 for the 2018-2019 program.
- ✚ The budget also includes approximately \$5.9M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, and summer school instruction.
- ✚ Salary and benefit projections of \$231,579,516 are equal to 89.6% of total expenditures.

## Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2020 CALPADS student enrollment numbers.

Description	Per Student Allocation	Academic Stipend Allocation	Per Student Stipend Allocation	Other
Elementary	\$52.25	\$15,000	\$4.00	\$600 combo class
Middle Schools	\$52.25	\$35,000	\$4.00	n/a
High Schools	\$57.00	\$73,842	n/a	n/a
Continuation	\$52.25	\$15,000	n/a	n/a
Independent Study	\$52.25	n/a	n/a	n/a

2020-2021 Site Allocations			
<u>Site</u>	<u>Discretionary</u>	<u>Site</u>	<u>Discretionary</u>
Alta Murrieta Elementary	\$ 64,669	Tovashal Elementary	\$ 59,888
Antelope Hills Elementary	\$ 63,825	Shivela Middle	\$116,563
Avaxat Elementary	\$ 55,500	Thompson Middle	\$127,363
Buchanan Elementary	\$ 66,694	Warm Springs Middle	\$ 86,975
Cole Canyon Elementary	\$ 76,538	McElhinney Middle	\$116,956
E. Hale Curran Elementary	\$ 49,988	Murrieta Valley High	\$205,056
Lisa J. Mails Elementary	\$ 70,688	Murrieta Mesa High	\$212,295
Monte Vista Elementary	\$ 65,344	Vista Murrieta High	\$277,560
Murrieta Elementary	\$ 66,525	Murrieta Canyon Academy	\$ 27,227
Rail Ranch Elementary	\$ 52,631		
		<b>Total</b>	<b>\$1,862,285</b>

# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Expenditures - continued

A 10% reduction has been applied to department budget allocations listed below. Excluded from this reduction are budgets for maintenance, operations, special education, and redevelopment.

2020-2021 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 53,578	Ongoing Major Maintenance Account	\$1,144,750
Business Services	\$ 20,250	Operations	\$ 549,217
Communications	\$ 34,024	Purchasing & Warehouse	\$ 11,097
Energy Management	\$ 8,262	Redevelopment Projects	\$ 147,559
Facilities	\$ 11,619	Risk Management	\$ 4,293
Family Services	\$ 4,653	Special Education	\$ 387,003
Human Resources	\$ 32,360	Technology	\$ 41,715
Infrastructure	\$ 67,500		
		<b>Total</b>	<b>\$2,517,880</b>

## Other Expenditures

Lottery expenditures totaling \$4,829,980 include the following:

- ✚ Certificated Teacher Salaries and Benefits \$2,891,153
- ✚ Site Programs: Athletics, Band, Choir and Drama \$192,500
- ✚ Educational Services, Counseling, Curriculum and Instruction, Health Services, Student Support \$136,332
- ✚ School Resource Officers \$350,000
- ✚ Instructional Materials (Restricted Lottery) \$1,259,995

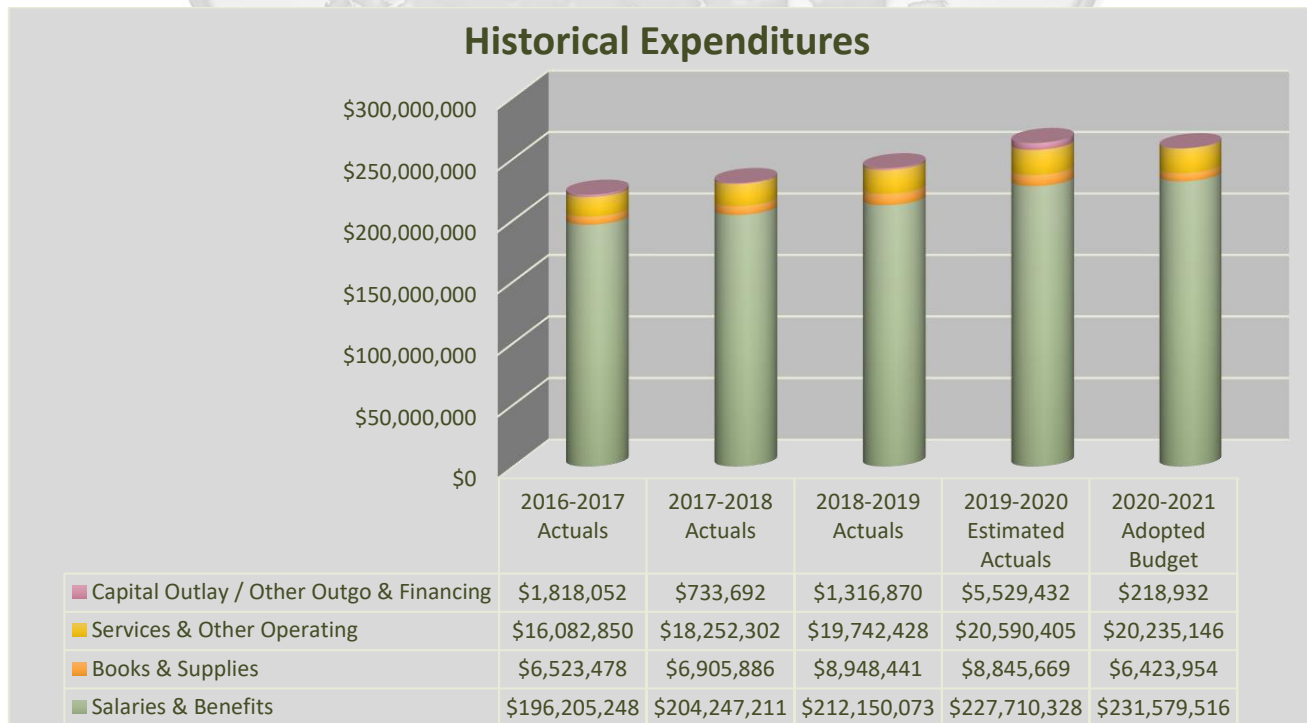
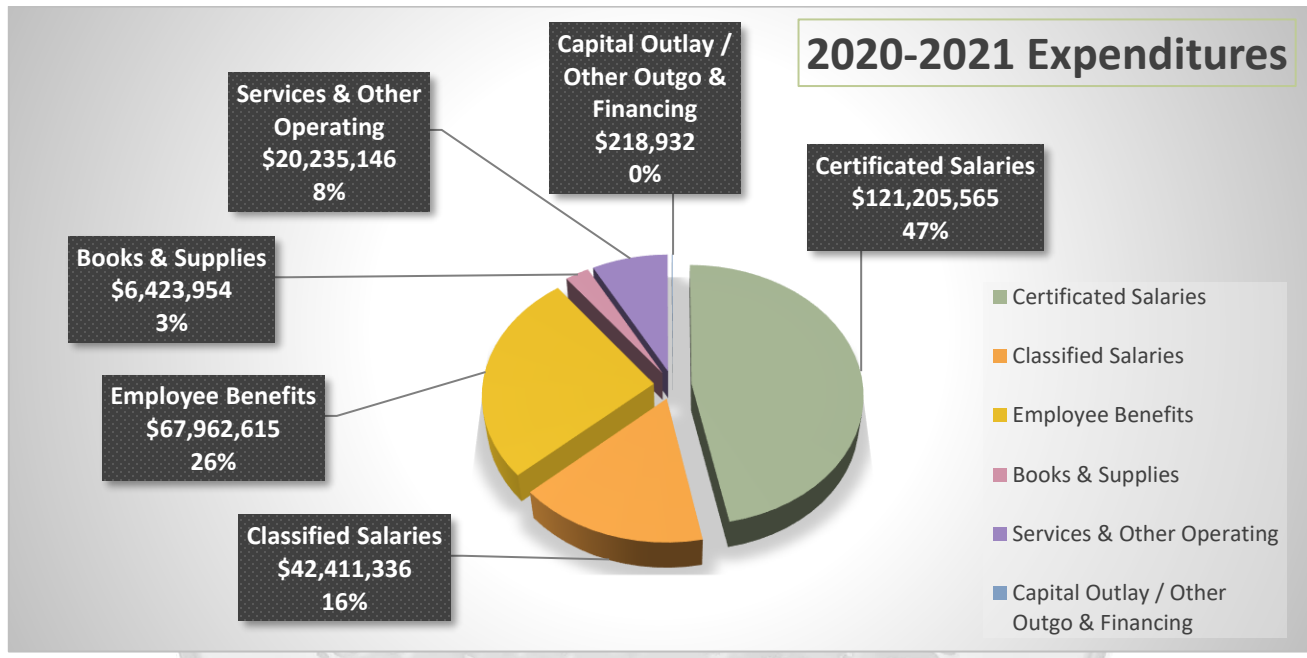
Other expenditures include:

- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$5,075,000.
- ✚ Long term debt and other outgo expenditures have been budgeted at \$446,661.
  - Long term debt includes payments for the District Support Center COP.
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$1,391,727
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2020-2021 is 5.64% and will provide an estimated <\$1,320,594> to the unrestricted general fund from restricted resources and other district funds.

# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Expenditures - continued

2020-2021 Adopted Budget expenditures are projected at \$258,457,548



# Murrieta Valley Unified School District

## 2020-2021 Adopted Budget Assumptions

### Contributions to Programs/Other Financing Sources and Uses

2020-2021 Adopted Budget includes contributions/other financing sources/uses from unrestricted funds to the following programs:

#### Ongoing Major Maintenance and Repair

- The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing and Major Maintenance-Restricted Maintenance Account. The 2020-2021 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$7,314,000 equal to 3% of total General Fund expenditures. The Governor's May Revision proposed flexibility for districts to exclude STRS On-Behalf Pension Contribution expenditures from the General Fund expenditure total prior to calculating the 3% contribution. This proposal has been included in the calculation for Adopted Budget and multi-year projections.

#### Special Education

- Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$28,366,716.

#### Transportation

- Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The contribution to transportation is projected at \$4,792,551.

#### Cafeteria

- Per Title 2, Code of Federal Regulations, Section 200.426, bad debts from unpaid meal charges are an unallowable cost to federal programs. The General Fund transfer out to the Cafeteria Special Revenue Fund for unpaid meal charges is projected at \$35,000.



# Murrieta Valley Unified School District 2020-2021 Adopted Budget Assumptions

## Local Control Accountability Plan

- In response to COVID-19, on April 22, 2020, Governor Newsome signed Executive Order N-56-20 addressing LCAP requirements. This order extends the deadline for districts to adopt their LCAP to December 15, 2020. In the interim, the budget reflects the following LCAP expenditures to continue to meet the needs of our students.

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

- Goal 1 Student Learning and Achievement:
  - Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness.
- Goal 2 Prevention/Intervention/Acceleration:
  - Provide high quality prevention/intervention acceleration actions and services to eliminate barriers to student access to required and desired areas of study.
- Goal 3 Professional Development:
  - Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning. Recruit and retain a diverse and highly qualified teaching staff and support staff to promote the implementation of best practices.
- Goal 4 Engagement, Culture and Climate:
  - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

2020-2021 LOCAL CONTROL ACCOUNTABILITY PLAN					
<u>Funding Source</u>	<u>Goal 1</u>	<u>Goal 2</u>	<u>Goal 3</u>	<u>Goal 4</u>	<u>Total</u>
LCFF	\$10,552,186	\$ 3,703,545	\$ 1,293,887	\$ 1,284,488	\$16,834,106
Restricted Lottery	\$ 0	\$ 78,550	\$ 0	\$ 0	\$ 78,550
Career Technical Grant	\$ 79,265	\$ 0	\$ 0	\$ 0	\$ 79,265
School Improvement CSI	\$ 110,000	\$ 0	\$ 0	\$ 0	\$ 110,000
Mental Health	\$ 0	\$ 0	\$ 0	\$ 153,833	\$ 153,833
Title IV Student Support	\$ 0	\$ 0	\$ 0	\$ 120,695	\$ 120,695
<b>TOTALS</b>	<b>\$10,741,451</b>	<b>\$ 3,782,095</b>	<b>\$ 1,293,887</b>	<b>\$ 1,559,016</b>	<b>\$17,376,449</b>

2020-2021 Adopted Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.

# Murrieta Valley Unified School District

## 2020-2021 Adopted Budget Assumptions

### Projected Ending Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2020-2021 projected ending balance.

2020-2021 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 9,915,314	\$ 9,915,314
Assigned	\$14,816,608	\$ 0	\$14,816,608
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,753,726	\$ 0	\$ 7,753,726
Unassigned/Unappropriated	\$ 8,831,099	\$ 0	\$ 8,831,099
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$31,416,433</b>	<b>\$ 9,915,314</b>	<b>\$41,331,747</b>

The 2020-2021 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the 2021-2022 fiscal year. However, due to current budgeting factors including unfunded Cost of Living Adjustments and proration factors to the Local Control Funding Formula, the 2022-2023 multi-year projection demonstrates a negative ending fund balance.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	208,607,155.00	0.00	208,607,155.00	192,226,729.00	0.00	192,226,729.00	-7.9%
2) Federal Revenue		8100-8299	142,830.00	8,607,265.00	8,750,095.00	15,000.00	15,945,011.00	15,960,011.00	82.4%
3) Other State Revenue		8300-8599	5,742,098.00	18,324,227.00	24,066,325.00	4,586,941.00	18,100,524.00	22,687,465.00	-5.7%
4) Other Local Revenue		8600-8799	5,346,851.00	14,579,622.00	19,926,473.00	4,230,702.00	16,245,869.00	20,476,571.00	2.8%
5) TOTAL, REVENUES			219,838,934.00	41,511,114.00	261,350,048.00	201,059,372.00	50,291,404.00	251,350,776.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	95,236,131.00	23,748,458.00	118,984,589.00	96,557,818.00	24,647,747.00	121,205,565.00	1.9%
2) Classified Salaries		2000-2999	24,447,654.00	15,195,595.00	39,643,249.00	26,080,988.00	16,330,348.00	42,411,336.00	7.0%
3) Employee Benefits		3000-3999	41,315,865.00	27,766,625.00	69,082,490.00	39,426,137.00	28,536,478.00	67,962,615.00	-1.6%
4) Books and Supplies		4000-4999	4,872,890.00	3,972,779.00	8,845,669.00	3,742,975.00	2,680,979.00	6,423,954.00	-27.4%
5) Services and Other Operating Expenditures		5000-5999	14,965,248.00	5,625,157.00	20,590,405.00	15,727,671.00	4,507,475.00	20,235,146.00	-1.7%
6) Capital Outlay		6000-6999	309,246.00	5,216,750.00	5,525,996.00	0.00	400,000.00	400,000.00	-92.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	555,607.00	0.00	555,607.00	446,661.00	0.00	446,661.00	-19.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,225,214.00)	640,043.00	(585,171.00)	(1,320,594.00)	657,865.00	(662,729.00)	13.3%
9) TOTAL, EXPENDITURES			180,477,427.00	82,165,407.00	262,642,834.00	180,661,656.00	77,760,892.00	258,422,548.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			39,361,507.00	(40,654,293.00)	(1,292,786.00)	20,397,716.00	(27,469,488.00)	(7,071,772.00)	447.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	327,976.00	327,976.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	33,000.00	0.00	33,000.00	35,000.00	0.00	35,000.00	6.1%
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	(34,428,601.00)	34,428,601.00	0.00	(34,741,612.00)	34,741,612.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,461,601.00)	34,756,577.00	294,976.00	(34,776,612.00)	34,741,612.00	(35,000.00)	-111.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>			4,899,906.00	(5,897,716.00)	(997,810.00)	(14,378,896.00)	7,272,124.00	(7,106,772.00)	612.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
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)			40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			45,795,329.00	2,643,190.00	48,438,519.00	31,416,433.00	9,915,314.00	41,331,747.00	-14.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,643,190.00	2,643,190.00	0.00	9,915,314.00	9,915,314.00	275.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,776,342.00	0.00	15,776,342.00	14,816,608.00	0.00	14,816,608.00	-6.1%
CSEA Negotiated Agreement	0000	9780				111,800.00		111,800.00	
Medi-Cal LEA Audit Repayment	0000	9780				1,339,146.00		1,339,146.00	
Site and Department Discretionary	0000	9780				234,750.00		234,750.00	
Med-Cal Administrative Activities	0000	9780				128,730.00		128,730.00	
One-Time Funds Outstanding Mandates	0000	9780				10,745,010.00		10,745,010.00	
Donations	0000	9780				579,331.00		579,331.00	
Saturday School Reimbursement Program	0000	9780				61,500.00		61,500.00	
Site Facility Use Agreements	0000	9780				66,785.00		66,785.00	
Other Grants	0000	9780				12,000.00		12,000.00	
Non-Resident Student Fees	0000	9780				478,111.00		478,111.00	
Site Supplemental Discretionary	0000	9780				1,059,445.00		1,059,445.00	
CSEA Negotiated Agreement	0000	9780	111,800.00		111,800.00				
Medi-Cal LEA Audit Repayment	0000	9780	1,339,146.00		1,339,146.00				
Site and Department Discretionary	0000	9780	234,750.00		234,750.00				
Medi-Cal Administrative Activities	0000	9780	670,292.00		670,292.00				
One-Time Funds Outstanding Mandates	0000	9780	10,914,384.00		10,914,384.00				
Donations	0000	9780	579,331.00		579,331.00				
Saturday School Reimbursement Program	0000	9780	61,500.00		61,500.00				
Site Facility Use Agreement	0000	9780	66,785.00		66,785.00				
Other Grants	0000	9780	12,000.00		12,000.00				
Non-Resident Student Fees	0000	9780	726,909.00		726,909.00				
Site Supplemental Discretionary	0000	9780	1,059,445.00		1,059,445.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,890,115.00	0.00	7,890,115.00	7,753,726.00	0.00	7,753,726.00	-1.7%
Unassigned/Unappropriated Amount		9790	22,113,872.00	0.00	22,113,872.00	8,831,099.00	0.00	8,831,099.00	-60.1%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	45,780,329.00	2,643,190.00	48,423,519.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			45,795,329.00	2,643,190.00	48,438,519.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			45,795,329.00	2,643,190.00	48,438,519.00				

			2019-20 Estimated Actuals			2020-21 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	122,854,797.00	0.00	122,854,797.00	96,720,398.00	0.00	96,720,398.00	-21.3%
Education Protection Account State Aid - Current Year		8012	28,830,754.00	0.00	28,830,754.00	38,585,810.00	0.00	38,585,810.00	33.8%
State Aid - Prior Years		8019	1,083.00	0.00	1,083.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	562,122.00	0.00	562,122.00	562,122.00	0.00	562,122.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	54,009,597.00	0.00	54,009,597.00	54,009,597.00	0.00	54,009,597.00	0.0%
Unsecured Roll Taxes		8042	2,342,649.00	0.00	2,342,649.00	2,342,649.00	0.00	2,342,649.00	0.0%
Prior Years' Taxes		8043	3,137,021.00	0.00	3,137,021.00	3,137,021.00	0.00	3,137,021.00	0.0%
Supplemental Taxes		8044	932,836.00	0.00	932,836.00	932,836.00	0.00	932,836.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,141,777.00)	0.00	(6,141,777.00)	(6,141,777.00)	0.00	(6,141,777.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,105,311.00	0.00	2,105,311.00	2,105,311.00	0.00	2,105,311.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			208,634,393.00	0.00	208,634,393.00	192,253,967.00	0.00	192,253,967.00	-7.9%
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	(27,238.00)	0.00	(27,238.00)	(27,238.00)	0.00	(27,238.00)	0.0%
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			208,607,155.00	0.00	208,607,155.00	192,226,729.00	0.00	192,226,729.00	-7.9%
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	4,952,026.00	4,952,026.00	0.00	4,929,024.00	4,929,024.00	-0.5%
Special Education Discretionary Grants		8182	0.00	304,238.00	304,238.00	0.00	292,111.00	292,111.00	-4.0%
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	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,274,639.00	2,274,639.00		2,125,261.00	2,125,261.00	-6.6%
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		590,799.00	590,799.00		397,611.00	397,611.00	-32.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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		148,061.00	148,061.00		147,103.00	147,103.00	-0.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		209,945.00	209,945.00		272,053.00	272,053.00	29.6%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		209,945.00	209,945.00		272,053.00	272,053.00	29.6%
Career and Technical Education	3500-3599	8290		109,449.00	109,449.00		111,704.00	111,704.00	2.1%
All Other Federal Revenue	All Other	8290	127,830.00	18,108.00	145,938.00	0.00	7,670,144.00	7,670,144.00	5155.8%
TOTAL, FEDERAL REVENUE			142,830.00	8,607,265.00	8,750,095.00	15,000.00	15,945,011.00	15,960,011.00	82.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	950,258.00	0.00	950,258.00	960,074.00	0.00	960,074.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	3,095,286.00	1,184,634.00	4,279,920.00	3,569,985.00	1,259,995.00	4,829,980.00	12.9%
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		157,000.00	157,000.00		157,000.00	157,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		364,698.00	364,698.00		361,731.00	361,731.00	-0.8%
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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,696,554.00	16,617,895.00	18,314,449.00	56,882.00	16,321,798.00	16,378,680.00	-10.6%
TOTAL, OTHER STATE REVENUE			5,742,098.00	18,324,227.00	24,066,325.00	4,586,941.00	18,100,524.00	22,687,465.00	-5.7%

			2019-20 Estimated Actuals			2020-21 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	1,047,260.00	1,047,260.00	0.00	1,086,663.00	1,086,663.00	3.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	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	332,276.00	0.00	332,276.00	365,687.00	0.00	365,687.00	10.1%
Interest		8660	750,000.00	0.00	750,000.00	200,000.00	0.00	200,000.00	-73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	540,950.00	0.00	540,950.00	84,000.00	0.00	84,000.00	-84.5%
Transportation Fees From Individuals		8675	270,000.00	0.00	270,000.00	290,000.00	0.00	290,000.00	7.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	3,453,625.00	3,115.00	3,456,740.00	3,291,015.00	0.00	3,291,015.00	-4.8%
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		13,529,247.00	13,529,247.00		15,159,206.00	15,159,206.00	12.0%
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			5,346,851.00	14,579,622.00	19,926,473.00	4,230,702.00	16,245,869.00	20,476,571.00	2.8%
TOTAL, REVENUES			219,838,934.00	41,511,114.00	261,350,048.00	201,059,372.00	50,291,404.00	251,350,776.00	-3.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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	79,668,695.00	20,152,329.00	99,821,024.00	80,671,681.00	20,961,350.00	101,633,031.00	1.8%
Certificated Pupil Support Salaries		1200	5,875,504.00	2,435,384.00	8,310,888.00	6,056,251.00	2,517,067.00	8,573,318.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,164,807.00	995,569.00	10,160,376.00	9,329,816.00	1,009,833.00	10,339,649.00	1.8%
Other Certificated Salaries		1900	527,125.00	165,176.00	692,301.00	500,070.00	159,497.00	659,567.00	-4.7%
TOTAL, CERTIFICATED SALARIES			95,236,131.00	23,748,458.00	118,984,589.00	96,557,818.00	24,647,747.00	121,205,565.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,854,693.00	10,213,936.00	13,068,629.00	3,129,918.00	10,960,391.00	14,090,309.00	7.8%
Classified Support Salaries		2200	11,464,165.00	3,787,188.00	15,251,353.00	12,335,977.00	4,118,728.00	16,454,705.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	2,139,726.00	713,898.00	2,853,624.00	2,139,062.00	730,650.00	2,869,712.00	0.6%
Clerical, Technical and Office Salaries		2400	7,847,435.00	454,892.00	8,302,327.00	8,325,343.00	480,311.00	8,805,654.00	6.1%
Other Classified Salaries		2900	141,635.00	25,681.00	167,316.00	150,688.00	40,268.00	190,956.00	14.1%
TOTAL, CLASSIFIED SALARIES			24,447,654.00	15,195,595.00	39,643,249.00	26,080,988.00	16,330,348.00	42,411,336.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,210,410.00	18,623,466.00	34,833,876.00	15,590,291.00	18,584,721.00	34,175,012.00	-1.9%
PERS		3201-3202	4,415,000.00	2,991,216.00	7,406,216.00	4,945,963.00	3,481,348.00	8,427,311.00	13.8%
OASDI/Medicare/Alternative		3301-3302	3,133,998.00	1,486,753.00	4,620,751.00	3,383,722.00	1,639,648.00	5,023,370.00	8.7%
Health and Welfare Benefits		3401-3402	9,850,431.00	3,628,069.00	13,478,500.00	10,009,250.00	3,990,703.00	13,999,953.00	3.9%
Unemployment Insurance		3501-3502	58,543.00	18,671.00	77,214.00	61,331.00	20,501.00	81,832.00	6.0%
Workers' Compensation		3601-3602	3,105,352.00	1,018,450.00	4,123,802.00	2,452,779.00	819,557.00	3,272,336.00	-20.6%
OPEB, Allocated		3701-3702	1,003,671.00	0.00	1,003,671.00	951,574.00	0.00	951,574.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,538,460.00	0.00	3,538,460.00	2,031,227.00	0.00	2,031,227.00	-42.6%
TOTAL, EMPLOYEE BENEFITS			41,315,865.00	27,766,625.00	69,082,490.00	39,426,137.00	28,536,478.00	67,962,615.00	-1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	86,046.00	1,744,272.00	1,830,318.00	81,000.00	1,053,945.00	1,134,945.00	-38.0%
Books and Other Reference Materials		4200	17,377.00	47,287.00	64,664.00	5,930.00	80,000.00	85,930.00	32.9%
Materials and Supplies		4300	2,555,181.00	1,360,070.00	3,915,251.00	3,104,581.00	1,078,538.00	4,183,119.00	6.8%
Noncapitalized Equipment		4400	2,214,286.00	821,150.00	3,035,436.00	551,464.00	468,496.00	1,019,960.00	-66.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,872,890.00	3,972,779.00	8,845,669.00	3,742,975.00	2,680,979.00	6,423,954.00	-27.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	50,000.00	1,750,911.00	1,800,911.00	50,000.00	1,641,000.00	1,691,000.00	-6.1%
Travel and Conferences		5200	363,235.00	95,107.00	458,342.00	254,461.00	49,454.00	303,915.00	-33.7%
Dues and Memberships		5300	46,397.00	100.00	46,497.00	53,560.00	0.00	53,560.00	15.2%
Insurance		5400 - 5450	2,046,707.00	0.00	2,046,707.00	2,126,200.00	0.00	2,126,200.00	3.9%
Operations and Housekeeping Services		5500	4,577,001.00	0.00	4,577,001.00	5,036,500.00	0.00	5,036,500.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,682,832.00	1,455,682.00	3,138,514.00	1,637,767.00	1,022,263.00	2,660,030.00	-15.2%
Transfers of Direct Costs		5710	(206,932.00)	206,932.00	0.00	(51,079.00)	51,079.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,530.00)	0.00	(14,530.00)	(19,850.00)	0.00	(19,850.00)	36.6%
Professional/Consulting Services and Operating Expenditures		5800	6,181,075.00	2,100,618.00	8,281,693.00	6,384,070.00	1,728,429.00	8,112,499.00	-2.0%
Communications		5900	239,463.00	15,807.00	255,270.00	256,042.00	15,250.00	271,292.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,965,248.00	5,625,157.00	20,590,405.00	15,727,671.00	4,507,475.00	20,235,146.00	-1.7%



			2019-20 Estimated Actuals			2020-21 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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	800,000.00	800,000.00	0.00	200,000.00	200,000.00	-75.0%
Buildings and Improvements of Buildings		6200	0.00	4,386,060.00	4,386,060.00	0.00	200,000.00	200,000.00	-95.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	309,246.00	30,690.00	339,936.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			309,246.00	5,216,750.00	5,525,996.00	0.00	400,000.00	400,000.00	-92.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	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	65,000.00	0.00	65,000.00	75,000.00	0.00	75,000.00	15.4%
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	113,912.00	0.00	113,912.00	96,661.00	0.00	96,661.00	-15.1%
Other Debt Service - Principal		7439	366,695.00	0.00	366,695.00	265,000.00	0.00	265,000.00	-27.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			555,607.00	0.00	555,607.00	446,661.00	0.00	446,661.00	-19.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(640,043.00)	640,043.00	0.00	(657,865.00)	657,865.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(585,171.00)	0.00	(585,171.00)	(662,729.00)	0.00	(662,729.00)	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,225,214.00)	640,043.00	(585,171.00)	(1,320,594.00)	657,865.00	(662,729.00)	13.3%
TOTAL, EXPENDITURES			180,477,427.00	82,165,407.00	262,642,834.00	180,661,656.00	77,760,892.00	258,422,548.00	-1.6%

			2019-20 Estimated Actuals			2020-21 Budget			
			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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	327,976.00	327,976.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	327,976.00	327,976.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	33,000.00	0.00	33,000.00	35,000.00	0.00	35,000.00	6.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	0.00	33,000.00	35,000.00	0.00	35,000.00	6.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,428,601.00)	34,428,601.00	0.00	(34,741,612.00)	34,741,612.00	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			(34,428,601.00)	34,428,601.00	0.00	(34,741,612.00)	34,741,612.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(34,461,601.00)	34,756,577.00	294,976.00	(34,776,612.00)	34,741,612.00	(35,000.00)	-111.9%

			2019-20 Estimated Actuals			2020-21 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	208,607,155.00	0.00	208,607,155.00	192,226,729.00	0.00	192,226,729.00	-7.9%
2) Federal Revenue		8100-8299	142,830.00	8,607,265.00	8,750,095.00	15,000.00	15,945,011.00	15,960,011.00	82.4%
3) Other State Revenue		8300-8599	5,742,098.00	18,324,227.00	24,066,325.00	4,586,941.00	18,100,524.00	22,687,465.00	-5.7%
4) Other Local Revenue		8600-8799	5,346,851.00	14,579,622.00	19,926,473.00	4,230,702.00	16,245,869.00	20,476,571.00	2.8%
5) TOTAL, REVENUES			219,838,934.00	41,511,114.00	261,350,048.00	201,059,372.00	50,291,404.00	251,350,776.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		110,424,370.00	57,725,286.00	168,149,656.00	109,903,025.00	58,901,260.00	168,804,285.00	0.4%
2) Instruction - Related Services	2000-2999		17,985,131.00	4,473,256.00	22,458,387.00	18,223,211.00	4,274,032.00	22,497,243.00	0.2%
3) Pupil Services	3000-3999		15,091,749.00	6,960,171.00	22,051,920.00	16,022,990.00	7,195,435.00	23,218,425.00	5.3%
4) Ancillary Services	4000-4999		3,355,596.00	151,445.00	3,507,041.00	3,128,771.00	151,445.00	3,280,216.00	-6.5%
5) Community Services	5000-5999		255,976.00	0.00	255,976.00	330,635.00	0.00	330,635.00	29.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,979,516.00	811,466.00	16,790,982.00	15,070,934.00	876,411.00	15,947,345.00	-5.0%
8) Plant Services	8000-8999		16,829,482.00	12,043,783.00	28,873,265.00	17,285,429.00	6,362,309.00	23,647,738.00	-18.1%
9) Other Outgo	9000-9999	Except 7600-7699	555,607.00	0.00	555,607.00	696,661.00	0.00	696,661.00	25.4%
10) TOTAL, EXPENDITURES			180,477,427.00	82,165,407.00	262,642,834.00	180,661,656.00	77,760,892.00	258,422,548.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			39,361,507.00	(40,654,293.00)	(1,292,786.00)	20,397,716.00	(27,469,488.00)	(7,071,772.00)	447.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	327,976.00	327,976.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	33,000.00	0.00	33,000.00	35,000.00	0.00	35,000.00	6.1%
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	(34,428,601.00)	34,428,601.00	0.00	(34,741,612.00)	34,741,612.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,461,601.00)	34,756,577.00	294,976.00	(34,776,612.00)	34,741,612.00	(35,000.00)	-111.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 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>			4,899,906.00	(5,897,716.00)	(997,810.00)	(14,378,896.00)	7,272,124.00	(7,106,772.00)	612.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
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)			40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,895,423.00	8,540,906.00	49,436,329.00	45,795,329.00	2,643,190.00	48,438,519.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			45,795,329.00	2,643,190.00	48,438,519.00	31,416,433.00	9,915,314.00	41,331,747.00	-14.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,643,190.00	2,643,190.00	0.00	9,915,314.00	9,915,314.00	275.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,776,342.00	0.00	15,776,342.00	14,816,608.00	0.00	14,816,608.00	-6.1%
CSEA Negotiated Agreement	0000	9780				111,800.00		111,800.00	
Medi-Cal LEA Audit Repayment	0000	9780				1,339,146.00		1,339,146.00	
Site and Department Discretionary	0000	9780				234,750.00		234,750.00	
Med-Cal Administrative Activities	0000	9780				128,730.00		128,730.00	
One-Time Funds Outstanding Mandates	0000	9780				10,745,010.00		10,745,010.00	
Donations	0000	9780				579,331.00		579,331.00	
Saturday School Reimbursement Progr:	0000	9780				61,500.00		61,500.00	
Site Facility Use Agreements	0000	9780				66,785.00		66,785.00	
Other Grants	0000	9780				12,000.00		12,000.00	
Non-Resident Student Fees	0000	9780				478,111.00		478,111.00	
Site Supplemental Discretionary	0000	9780				1,059,445.00		1,059,445.00	
CSEA Negotiated Agreement	0000	9780	111,800.00		111,800.00				
Medi-Cal LEA Audit Repayment	0000	9780	1,339,146.00		1,339,146.00				
Site and Department Discretionary	0000	9780	234,750.00		234,750.00				
Medi-Cal Administrative Activities	0000	9780	670,292.00		670,292.00				
One-Time Funds Outstanding Mandates	0000	9780	10,914,384.00		10,914,384.00				
Donations	0000	9780	579,331.00		579,331.00				
Saturday School Reimbursement Progr:	0000	9780	61,500.00		61,500.00				
Site Facility Use Agreement	0000	9780	66,785.00		66,785.00				
Other Grants	0000	9780	12,000.00		12,000.00				
Non-Resident Student Fees	0000	9780	726,909.00		726,909.00				
Site Supplemental Discretionary	0000	9780	1,059,445.00		1,059,445.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,890,115.00	0.00	7,890,115.00	7,753,726.00	0.00	7,753,726.00	-1.7%
Unassigned/Unappropriated Amount		9790	22,113,872.00	0.00	22,113,872.00	8,831,099.00	0.00	8,831,099.00	-60.1%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	1,780,044.00
5810	Other Restricted Federal	0.00	5,850,100.00
6300	Lottery: Instructional Materials	686,124.00	686,124.00
6500	Special Education	6,600.00	6,600.00
6512	Special Ed: Mental Health Services	566,918.00	229,275.00
7311	Classified School Employee Professional Development Block Grant	120,196.00	0.00
7510	Low-Performing Students Block Grant	888,443.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	374,909.00	1,363,171.00
Total, Restricted Balance		2,643,190.00	9,915,314.00





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

# SUPPLEMENTAL FORMS

2020 - 2021  
Adopted Budget

Description	2019-20 Estimated Actuals			2020-21 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)	22,340.04	22,340.04	22,340.04	22,340.04	22,340.04	22,340.04
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,340.04	22,340.04	22,340.04	22,340.04	22,340.04	22,340.04
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	3.46	3.46	3.46	3.46	3.46	3.46
b. Special Education-Special Day Class	2.78	2.78	2.78	2.78	2.78	2.78
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.32	0.32	0.32	0.32	0.32	0.32
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.56	6.56	6.56	6.56	6.56	6.56
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,346.60	22,346.60	22,346.60	22,346.60	22,346.60	22,346.60
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			28,165,000.00	29,787,252.00	25,791,612.00	38,046,053.00	37,449,113.00	26,214,113.00	37,146,693.00	44,043,256.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,508,060.00	14,508,060.00	24,154,513.00	14,508,060.00	0.00	9,646,453.00	5,803,224.00	6,576,987.00
Property Taxes	8020-8079		0.00	0.00	3,000,000.00	5,000.00	3,200,000.00	17,000,000.00	15,000,000.00	150,000.00
Miscellaneous Funds	8080-8099		0.00	(18,700.00)	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		50,000.00	0.00	200,000.00	700,000.00	0.00	0.00	2,000,000.00	90,000.00
Other State Revenue	8300-8599		0.00	875,000.00	0.00	225,000.00	900,000.00	600,000.00	1,000,000.00	0.00
Other Local Revenue	8600-8799		30,000.00	1,275,000.00	625,000.00	2,400,000.00	2,300,000.00	575,000.00	2,700,000.00	375,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			14,588,060.00	16,639,360.00	27,979,513.00	17,838,060.00	6,400,000.00	27,821,453.00	26,503,224.00	7,191,987.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00
Classified Salaries	2000-2999		3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
Employee Benefits	3000-3999		6,276,000.00	4,255,000.00	4,255,000.00	4,255,000.00	4,255,000.00	4,255,000.00	4,255,000.00	4,255,000.00
Books and Supplies	4000-4999		100,000.00	400,000.00	500,000.00	800,000.00	600,000.00	400,000.00	400,000.00	300,000.00
Services	5000-5999		3,000,000.00	2,000,000.00	1,500,000.00	1,500,000.00	1,200,000.00	1,000,000.00	1,000,000.00	800,000.00
Capital Outlay	6000-6599		200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		75,000.00	0.00	0.00	0.00	0.00	0.00	371,661.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			23,231,000.00	20,435,000.00	19,835,000.00	20,135,000.00	19,635,000.00	19,235,000.00	19,606,661.00	18,935,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	22,544,319.00	11,498,192.00	1,000,000.00	4,000,000.00	2,000,000.00	2,000,000.00	2,046,127.00	0.00	0.00
Due From Other Funds	9310	662,729.00	0.00	0.00	662,729.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	(300,000.00)	0.00	300,000.00	0.00	0.00
SUBTOTAL		23,207,048.00	11,498,192.00	1,000,000.00	4,662,729.00	1,700,000.00	2,000,000.00	2,346,127.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,252,801.00	1,200,000.00	500,000.00	552,801.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	33,000.00	33,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	700,000.00	0.00	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,985,801.00	1,233,000.00	1,200,000.00	552,801.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		20,221,247.00	10,265,192.00	(200,000.00)	4,109,928.00	1,700,000.00	2,000,000.00	2,346,127.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,622,252.00	(3,995,640.00)	12,254,441.00	(596,940.00)	(11,235,000.00)	10,932,580.00	6,896,563.00	(11,743,013.00)
F. ENDING CASH (A + E)			29,787,252.00	25,791,612.00	38,046,053.00	37,449,113.00	26,214,113.00	37,146,693.00	44,043,256.00	32,300,243.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		32,300,243.00	33,738,682.00	22,428,682.00	7,743,682.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,223,439.00	0.00	0.00	9,646,452.00	19,730,960.00	0.00	135,306,208.00	135,306,208.00
Property Taxes	8020-8079	200,000.00	6,000,000.00	500,000.00	11,892,759.00	0.00	0.00	56,947,759.00	56,947,759.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(8,538.00)	0.00	0.00	(27,238.00)	(27,238.00)
Federal Revenue	8100-8299	150,000.00	25,000.00	100,000.00	400,000.00	12,245,011.00	0.00	15,960,011.00	15,960,011.00
Other State Revenue	8300-8599	1,000,000.00	1,200,000.00	350,000.00	14,800,000.00	1,737,465.00	0.00	22,687,465.00	22,687,465.00
Other Local Revenue	8600-8799	3,000,000.00	150,000.00	2,700,000.00	1,100,000.00	3,246,571.00	0.00	20,476,571.00	20,476,571.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		20,573,439.00	7,375,000.00	3,650,000.00	37,830,673.00	36,960,007.00	0.00	251,350,776.00	251,350,776.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,080,000.00	10,080,000.00	10,080,000.00	10,080,000.00	245,565.00	0.00	121,205,565.00	121,205,565.00
Classified Salaries	2000-2999	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	411,336.00	0.00	42,411,336.00	42,411,336.00
Employee Benefits	3000-3999	4,255,000.00	4,255,000.00	4,255,000.00	18,965,000.00	171,615.00	0.00	67,962,615.00	67,962,615.00
Books and Supplies	4000-4999	500,000.00	150,000.00	200,000.00	500,000.00	1,573,954.00	0.00	6,423,954.00	6,423,954.00
Services	5000-5999	800,000.00	700,000.00	300,000.00	3,000,000.00	3,435,146.00	0.00	20,235,146.00	20,235,146.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	400,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(662,729.00)	0.00	(216,068.00)	(216,068.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	35,000.00	0.00	35,000.00	35,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,135,000.00	18,685,000.00	18,335,000.00	36,045,000.00	5,209,887.00	0.00	258,457,548.00	258,457,548.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	22,544,319.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	662,729.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	23,207,048.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	2,252,801.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,985,801.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	20,221,247.00	
E. NET INCREASE/DECREASE (B - C + D)		1,438,439.00	(11,310,000.00)	(14,685,000.00)	1,785,673.00	31,750,120.00	0.00	13,114,475.00	(7,106,772.00)
F. ENDING CASH (A + E)		33,738,682.00	22,428,682.00	7,743,682.00	9,529,355.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,279,475.00	

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	118,984,589.00	301	0.00	303	118,984,589.00	305	2,587,351.00		307	116,397,238.00	309
2000 - Classified Salaries	39,643,249.00	311	140,000.00	313	39,503,249.00	315	3,001,645.00		317	36,501,604.00	319
3000 - Employee Benefits	69,082,490.00	321	1,018,411.00	323	68,064,079.00	325	1,871,255.00		327	66,192,824.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,845,669.00	331	18,036.00	333	8,827,633.00	335	2,864,565.00		337	5,963,068.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,005,234.00	341	108,635.00	343	19,896,599.00	345	2,453,796.00		347	17,442,803.00	349
TOTAL					255,276,149.00	365	TOTAL			242,497,537.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	99,353,237.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	11,749,502.00		380
3. STRS. . . . .	3101 & 3102	29,062,551.00		382
4. PERS. . . . .	3201 & 3202	2,318,105.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,369,892.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	9,110,825.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	54,340.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,891,808.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		156,910,260.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		10,464.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		156,899,796.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		64.70%		
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) . . . . .	64.70%
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). . . . .	242,497,537.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



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	121,205,565.00	301	0.00	303	121,205,565.00	305	2,952,858.00		307	118,252,707.00	309
2000 - Classified Salaries	42,411,336.00	311	200,000.00	313	42,211,336.00	315	3,454,921.00		317	38,756,415.00	319
3000 - Employee Benefits	67,962,615.00	321	970,974.00	323	66,991,641.00	325	2,135,581.00		327	64,856,060.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,423,954.00	331	500.00	333	6,423,454.00	335	2,004,111.00		337	4,419,343.00	339
5000 - Services. . . & 7300 - Indirect Costs	19,572,417.00	341	877.00	343	19,571,540.00	345	2,317,093.00		347	17,254,447.00	349
TOTAL					256,403,536.00	365	TOTAL			243,538,972.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	101,215,116.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	12,658,050.00	380
3. STRS. . . . .	3101 & 3102	28,496,207.00	382
4. PERS. . . . .	3201 & 3202	2,706,892.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,523,625.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	9,420,970.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	57,055.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	2,281,115.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		159,359,030.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		12,505.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		159,346,525.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		65.43%	
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) . . . . .	65.43%
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). . . . .	243,538,972.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	262,675,834.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,807,265.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	255,976.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,525,996.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	480,607.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	33,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	17,836.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,313,415.00
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	858,746.00
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)				248,413,900.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		22,346.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,116.41
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.)	232,229,749.48	10,510.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	232,229,749.48	10,510.98
B. Required effort (Line A.2 times 90%)	209,006,774.53	9,459.88
C. Current year expenditures (Line I.E and Line II.B)	248,413,900.00	11,116.41
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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		1,681,780.00	1,681,780.00
2. State Lottery Revenue	8560	3,095,286.00		1,184,634.00	4,279,920.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,095,286.00	0.00	2,866,414.00	5,961,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,937,977.00			1,937,977.00
2. Classified Salaries	2000-2999	6,273.00			6,273.00
3. Employee Benefits	3000-3999	536,588.00			536,588.00
4. Books and Supplies	4000-4999	161,618.00		1,803,197.00	1,964,815.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	452,830.00			452,830.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			377,093.00	377,093.00
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 )		3,095,286.00	0.00	2,180,290.00	5,275,576.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	686,124.00	686,124.00
<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.



July 1 Budget  
2019-20 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(14,530.00)	0.00	(585,171.00)				
Other Sources/Uses Detail					327,976.00	33,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	572.00	0.00	13,551.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,775.00	0.00	227,866.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,000.00	0.00	343,754.00	0.00				
Other Sources/Uses Detail					33,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	183.00	0.00						
Other Sources/Uses Detail					0.00	327,976.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget  
2019-20 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	14,530.00	(14,530.00)	585,171.00	(585,171.00)	360,976.00	360,976.00	0.00	0.00

July 1 Budget  
2020-21 Budget  
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	(19,850.00)	0.00	(662,729.00)				
Other Sources/Uses Detail					0.00	35,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	700.00	0.00	11,985.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,150.00	0.00	250,584.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	400,160.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,345,477.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,345,477.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	19,850.00	(19,850.00)	662,729.00	(662,729.00)	6,380,477.00	6,380,477.00		



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

# MULTI-YEAR PROJECTIONS

2020 - 2021  
Adopted Budget

# 2021-2022 Multi-Year Projection Assumptions Adopted Budget

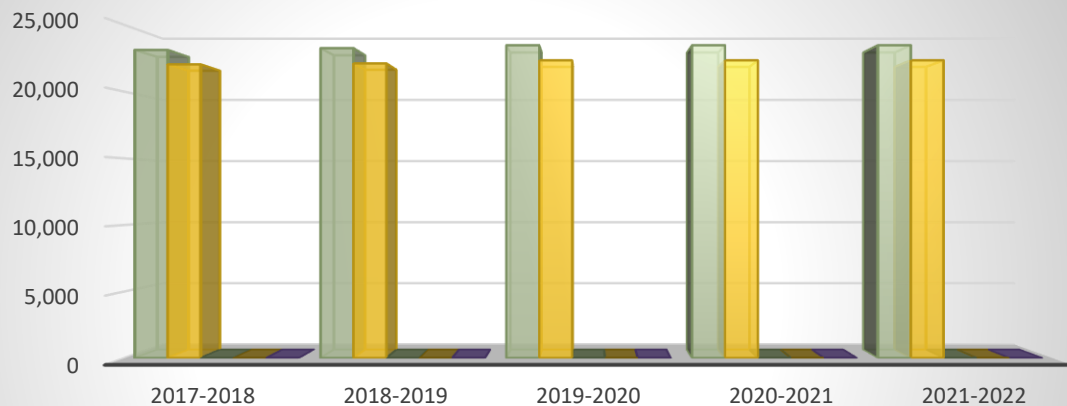
## Enrollment, Average Daily Attendance & Local Control Funding Formula

2021-2022 budget was prepared utilizing Riverside County Office of Education Budget Guidance, LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team and School Services of California's May 2020 Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. LCFF funding has been maintained at prior year funding levels. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 2.48%
- ✚ Effective Deficit Factor <12.18%>
- ✚ District Projected Enrollment 23,470—0% Growth
- ✚ District Projected P2 ADA 22,340—0% Growth
- ✚ LCFF Funded ADA 22,347 - Includes 7 ADA County Programs

District Unduplicated Pupil Count three year rolling average 38.34%

**Historical Enrollment and P2 Average Daily Attendance**






	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
CBEDS Enrollment-District Only	23,121	23,251	23,470	23,470	23,470
P2 ADA-District Only	22,039	22,112	22,340	22,340	22,340
ADA/Enrollment %	95.32%	95.10%	95.19%	95.19%	95.19%
Enrollment Change %	0.62%	0.56%	0.94%	0.00%	0.00%
ADA Change %	0.71%	0.33%	1.03%	0.00%	0.00%

## 2021-2022 Multi-Year Projection Assumptions Adopted Budget

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

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,092	\$7,199	\$7,412	\$8,590	
Grade Span Adjustment	\$738			\$233	
Supplemental Funding Add-On 38.34%	\$600	\$552	\$568	\$676	
Funded ADA	5,918	4,718	3,602	8,109	22,347
LCFF Grade Level Funding	\$49,895,096	\$36,565,976	\$28,743,712	\$76,942,152	\$192,146,936
Transportation Funding					\$79,793
<b>2021-2022 PROJECTED LCFF FUNDING</b>					<b>\$192,226,729</b>

LCFF funding totaling \$192,226,729 is comprised of the following sources:

-  State Aid \$96,720,398 = 50%
-  Property Taxes \$56,920,521 = 30%
-  Education Protection Act \$38,585,810 = 20%



## 2021-2022 Multi-Year Projection Assumptions Adopted Budget

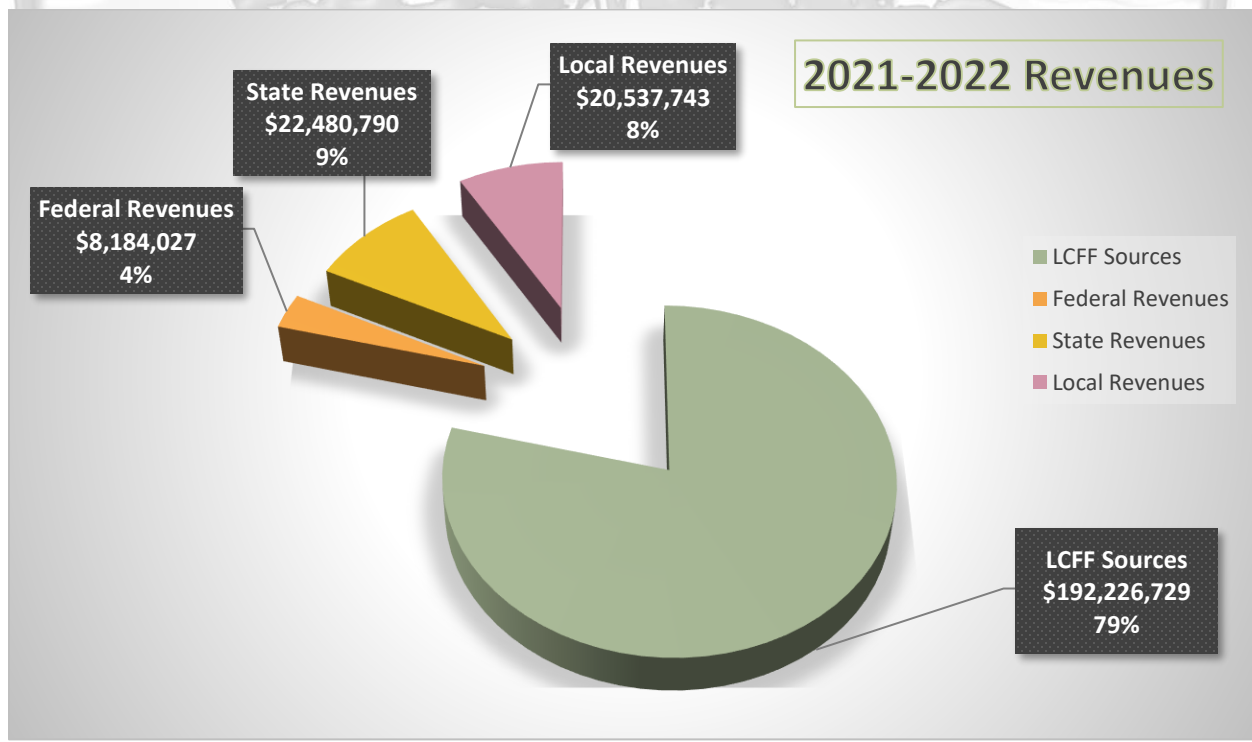
### Revenues

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

State Lottery revenues have been budgeted at \$153 per 2020-2021 ADA projections equal to \$3,551,435. Lottery instructional materials revenues have been included at \$54 per 2020-2021 projected ADA equal to \$1,253,448. Mandate Block Grant funds are budgeted at \$960,074 and include a 0% COLA. Other state grants include CTE Incentive, Department of Justice Tobacco Prevention, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$14,699,588.

Local revenues for AB602 special education funding are projected at \$645 per ADA for a total of \$13,850,383. This maintains the Governor's 2020-2021 May Revision Budget Proposal funding rate per ADA. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2021-2022 revenues are projected at \$243,429,289. This is a <3.15%> decrease from 2020-2021 projected revenues.



# 2021-2022 Multi-Year Projection Assumptions Adopted Budget

## Expenditures

The 2021-2022 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
  - 12 growth certificated FTEs Special Education
  - Classified FTEs maintained at prior year levels
- ✚ Statutory Benefits and Health and Welfare
  - STRS Rate decrease of <13%> from 16.15% to 16.02%
    - Projected decrease equal to <\$160K>
  - PERS Rate increase of 2.14% from 20.7% to 22.84%
    - Projected increase equal to \$860K
  - Workers Compensation 2.0%
  - All other statutory benefit rates projected at 2020-2021 rates
  - Certificated total statutory benefit rate equal to 19.52%
  - Classified total statutory benefit rate equal to 32.54%
  - Health and welfare cap at \$9,675 per FTE
- ✚ Step and Column
  - All certificated employees \$2,343,585 plus statutory benefits of \$457,469 for a total of \$2,801,054
  - All classified employees \$555,397 plus statutory benefits of \$180,724 for a total of \$736,121
- ✚ Salary and benefit projections of \$236,931,435 are equal to 89.6% of total expenditures.
- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- ✚ Other expenditure adjustments include utilities, insurance, and other operating.
- ✚ Other outgo including long-term debt has been included at \$446,661.
- ✚ Indirect costs, including other funds are projected at <\$491,529>.

## 2021-2022 Multi-Year Projection Assumptions Adopted Budget

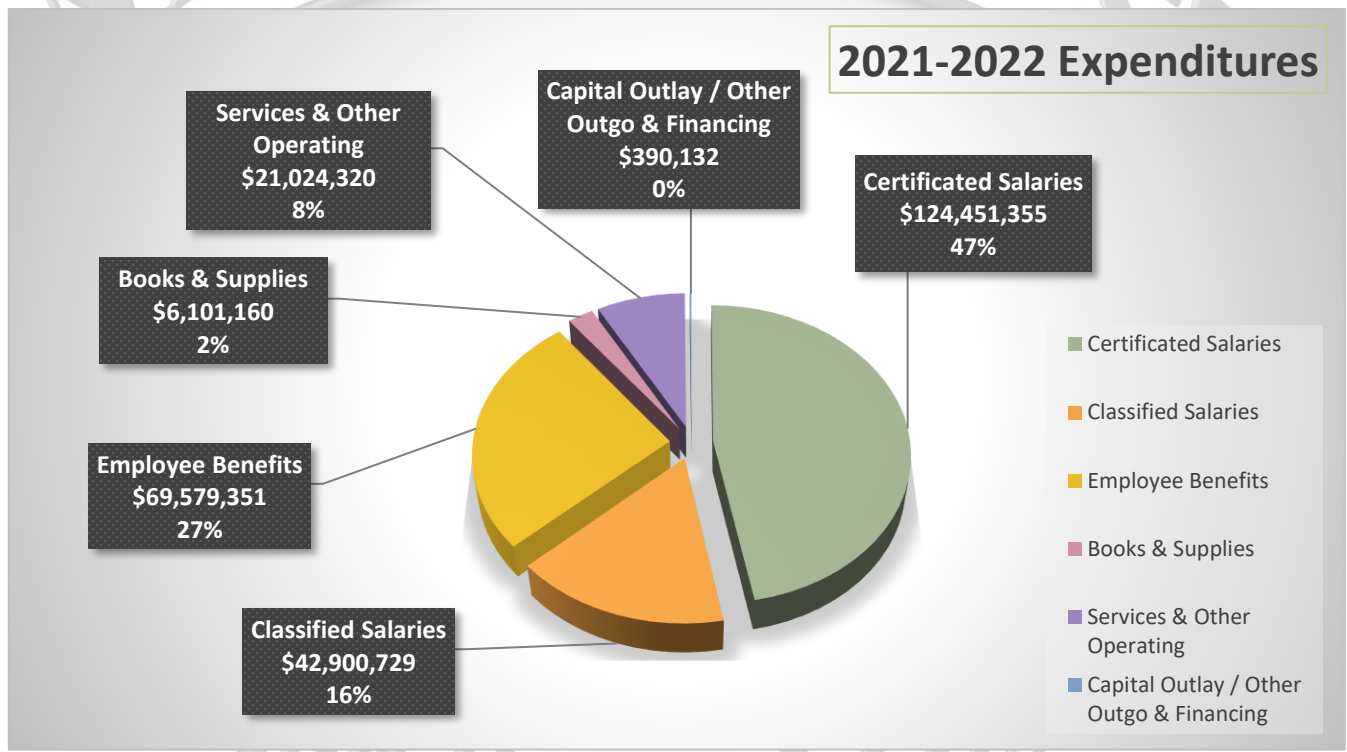
### Expenditures - continued



#### Local Control Accountability Plan

- Expenditures have been increased for step and column and retirement statutory benefit rates.

2021-2022 expenditures are projected at \$264,447,047. This is a 2.32% increase over projected 2020-2021 expenditures.



### Contributions to Programs



Ongoing Major Maintenance Account contribution is projected at \$7,488,000 equal to 3.0% of total General Fund expenditures.



Special education contribution is projected at \$30,745,879.



Transportation contribution is projected at \$4,946,071.

## 2021-2022 Multi-Year Projection Assumptions Adopted Budget

### Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2021-2022 projected ending balance.

2021-2022 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 8,959,207	\$ 8,959,207
Assigned	\$ 3,406,370	\$ 0	\$ 3,406,370
Unassigned Reserve for Economic Uncertainties 3%	\$ 7,933,412	\$ 0	\$ 7,933,412
Unassigned/Unappropriated	\$ 0	\$ 0	\$ 0
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$11,354,782</b>	<b>\$ 8,959,207</b>	<b>\$20,313,989</b>

The 2020-2021 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the 2021-2022 fiscal year. However, due to current budgeting factors including unfunded Cost of Living Adjustments and proration factors to the Local Control Funding Formula, the 2022-2023 multi-year projection demonstrates a negative ending fund balance.

# 2022-2023 Multi-Year Projection Assumptions Adopted Budget

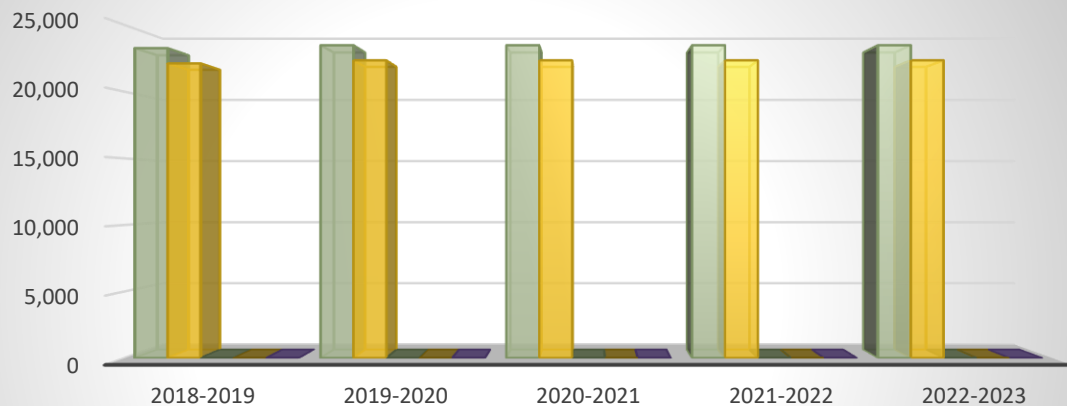
## Enrollment, Average Daily Attendance & Local Control Funding Formula

2022-2023 budget was prepared utilizing Riverside County Office of Education Budget Guidance, LCFF (Local Control Funding Formula) calculators provided by Fiscal Crisis and Management Assistance Team and School Services of California's May 2020 Financial Dashboard. Districts are funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. LCFF funding has been maintained at prior year funding levels. The following information further details district calculations for LCFF.

- ✚ Cost of Living Adjustment 3.26%
- ✚ Effective Deficit Factor <14.95%>
- ✚ District Projected Enrollment 23,470—0% Growth
- ✚ District Projected P2 ADA 22,340—0% Growth
- ✚ LCFF Funded ADA 22,347 - Includes 7 ADA County Programs

District Unduplicated Pupil Count three year rolling average 38.34%

**Historical Enrollment and P2 Average Daily Attendance**






	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
CBEDS Enrollment-District Only	23,251	23,470	23,470	23,470	23,470
P2 ADA-District Only	22,112	22,340	22,340	22,340	22,340
ADA/Enrollment %	95.10%	95.19%	95.19%	95.19%	95.19%
Enrollment Change %	0.56%	0.94%	0.00%	0.00%	0.00%
ADA Change %	0.33%	1.03%	0.00%	0.00%	0.00%

## 2022-2023 Multi-Year Projection Assumptions Adopted Budget

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

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$7,092	\$7,199	\$7,412	\$8,590	
Grade Span Adjustment	\$738			\$233	
Supplemental Funding Add-On 38.51%	\$600	\$552	\$568	\$676	
Funded ADA	5,918	4,718	3,602	8,109	22,347
LCFF Grade Level Funding	\$49,895,096	\$36,565,976	\$28,743,712	\$76,942,152	\$192,146,936
Transportation Funding					\$79,793
<b>2022-2023 PROJECTED LCFF FUNDING</b>					<b>\$192,226,729</b>

LCFF funding totaling \$192,226,729 is comprised of the following sources:

-  State Aid \$96,720,398 = 50%
-  Property Taxes \$56,920,521 = 30%
-  Education Protection Act \$38,585,810 = 20%



## 2022-2023 Multi-Year Projection Assumptions Adopted Budget

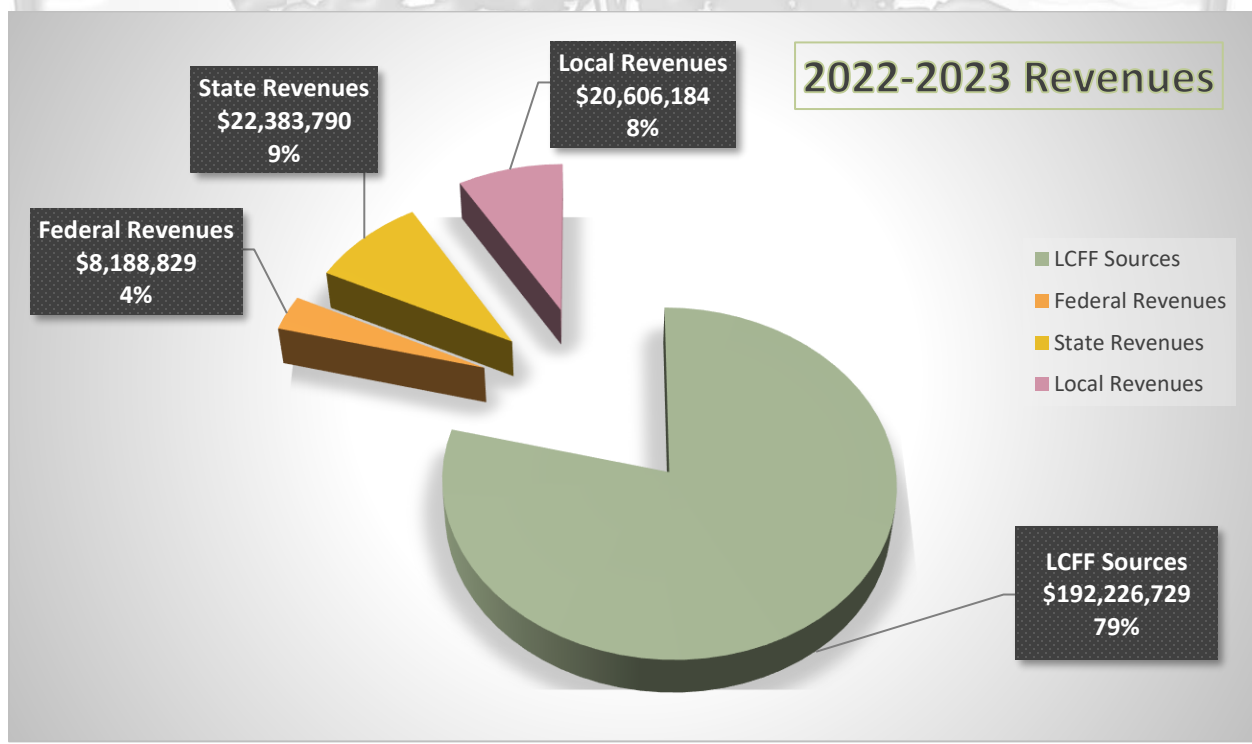
### Revenues

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

State Lottery revenues have been budgeted at \$153 per 2021-2022 ADA projections equal to \$3,551,435. Lottery instructional materials revenues have been included at \$54 per 2021-2022 projected ADA equal to \$1,253,448. Mandate Block Grant funds are budgeted at \$960,074 and include a 0% COLA. Other state grants include CTE Incentive, Department of Justice Tobacco Prevention, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$14,699,588.

Local revenues for AB602 special education funding are projected at \$645 per ADA for a total of \$13,850,383. This maintains the Governor's 2020-2021 May Revision Budget Proposal funding rate per ADA. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2022-2023 revenues are projected at \$243,405,532. This is a <.01%> decrease from 2021-2022 projected revenues.





# 2022-2023 Multi-Year Projection Assumptions Adopted Budget

## Expenditures

The 2022-2023 Multi-Year Projection includes the following expenditure adjustments:

- ✚ Staffing
  - 12 growth certificated FTEs Special Education
  - Classified FTEs maintained at prior year levels
- ✚ Statutory Benefits and Health and Welfare
  - STRS Rate increase of 2.08% from 16.02% to 18.10%
    - Projected increase equal to \$2.6M
  - PERS Rate increase of 2.66% from 22.84% to 25.50%
    - Projected increase equal to \$1.1M
  - Workers Compensation 2.0%
  - All other statutory benefit rates projected at 2021-2022 rates
  - Certificated total statutory benefit rate equal to 21.60%
  - Classified total statutory benefit rate equal to 35.20%
  - Health and welfare cap at \$9,675 per FTE
- ✚ Step and Column
  - All certificated employees \$2,391,171 plus statutory benefits of \$516,495 for a total of \$2,907,666
  - All classified employees \$563,373 plus statutory benefits of \$198,308 for a total of \$761,681
- ✚ Salary and benefit projections of \$245,555,857 are equal to 89.6% of total expenditures.
- ✚ Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.
- ✚ Other expenditure adjustments include: utilities, insurance and other operating.
- ✚ Other outgo including long-term debt has been included at \$446,661.
- ✚ Indirect costs, including other funds are projected at <\$491,529>.

## 2022-2023 Multi-Year Projection Assumptions Adopted Budget

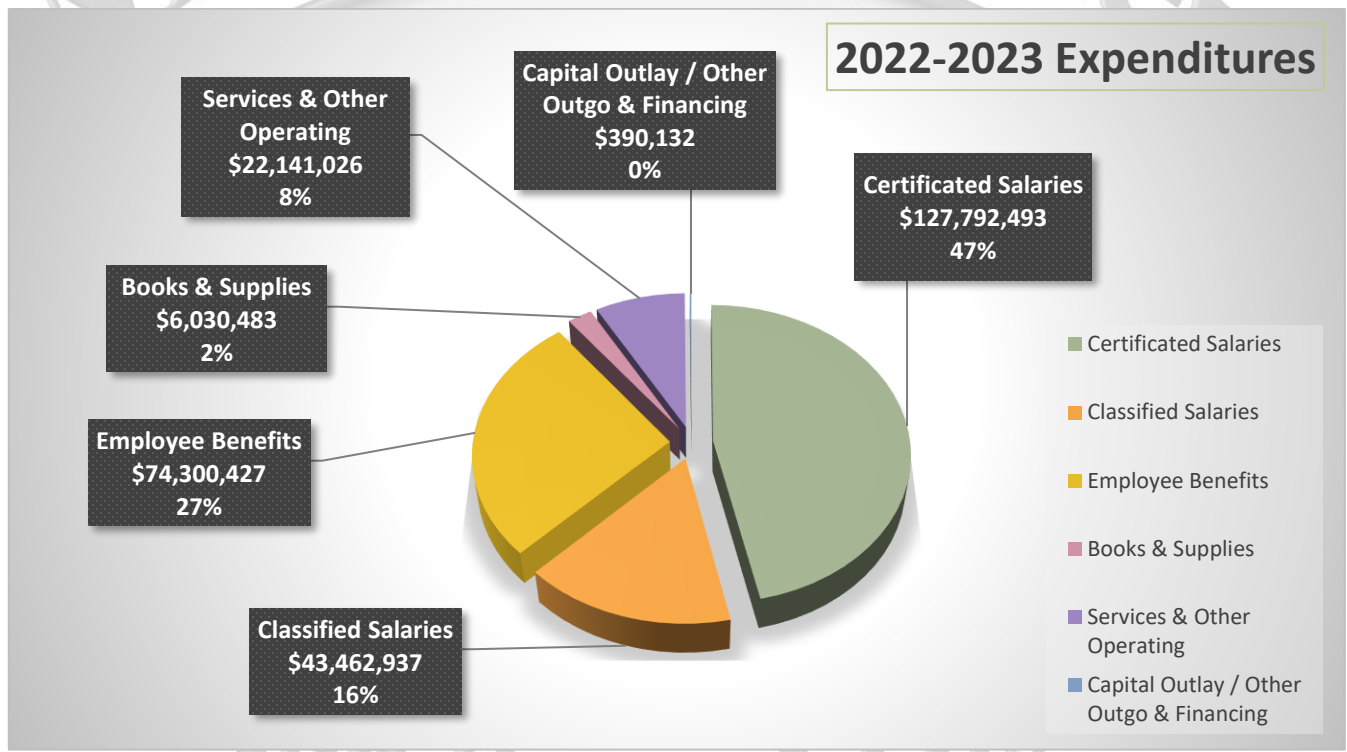
### Expenditures - continued



#### Local Control Accountability Plan

- Expenditures have been increased for step and column and retirement statutory benefit rates.

2022-2023 expenditures are projected at \$274,117,498. This is a 3.66% increase over projected 2021-2022 expenditures.



### Contributions to Programs



Ongoing Major Maintenance Account contribution is projected at \$7,800,000 equal to 3.0% of total General Fund expenditures.



Special education contribution is projected at \$33,888,933



Transportation contribution is projected at \$5,118,327.

## 2022-2023 Multi-Year Projection Assumptions Adopted Budget

### Fund Balance

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2022-2023 projected ending balance.

2022-2023 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 10,198,514	\$ 10,198,514
Assigned	\$ 0	\$ 0	\$ 0
Unassigned Reserve for Economic Uncertainties 3%	\$ 8,223,525	\$ 0	\$ 8,223,525
Unassigned/Unappropriated	\$ <28,835,016>	\$ 0	\$ <28,835,016>
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$ &lt;20,596,491&gt;</b>	<b>\$ 10,198,514</b>	<b>\$ &lt;10,397,977&gt;</b>

The 2020-2021 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and 2021-2022. However, due to current budgeting factors including unfunded Cost of Living Adjustments and proration factors to the Local Control Funding Formula, the 2022-2023 multi-year projection demonstrates a negative ending fund balance.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	192,226,729.00	0.00%	192,226,729.00	0.00%	192,226,729.00
2. Federal Revenues	8100-8299	15,960,011.00	-48.72%	8,184,027.00	0.06%	8,188,829.00
3. Other State Revenues	8300-8599	22,687,465.00	-0.91%	22,480,790.00	-0.43%	22,383,790.00
4. Other Local Revenues	8600-8799	20,476,571.00	0.30%	20,537,743.00	0.33%	20,606,184.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		251,350,776.00	-3.15%	243,429,289.00	-0.01%	243,405,532.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				121,205,565.00		124,451,355.00
b. Step & Column Adjustment				2,343,585.00		2,391,171.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				902,205.00		949,967.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,205,565.00	2.68%	124,451,355.00	2.68%	127,792,493.00
2. Classified Salaries						
a. Base Salaries				42,411,336.00		42,900,729.00
b. Step & Column Adjustment				555,397.00		563,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(66,004.00)		(1,165.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,411,336.00	1.15%	42,900,729.00	1.31%	43,462,937.00
3. Employee Benefits	3000-3999	67,962,615.00	2.38%	69,579,351.00	6.79%	74,300,427.00
4. Books and Supplies	4000-4999	6,423,954.00	-5.02%	6,101,160.00	-1.16%	6,030,483.00
5. Services and Other Operating Expenditures	5000-5999	20,235,146.00	3.90%	21,024,320.00	5.31%	22,141,026.00
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	446,661.00	0.00%	446,661.00	0.00%	446,661.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(662,729.00)	-25.83%	(491,529.00)	0.00%	(491,529.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		258,457,548.00	2.32%	264,447,047.00	3.66%	274,117,498.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,106,772.00)		(21,017,758.00)		(30,711,966.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,438,519.00		41,331,747.00		20,313,989.00
2. Ending Fund Balance (Sum lines C and D1)		41,331,747.00		20,313,989.00		(10,397,977.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	9,915,314.00		8,959,207.00		10,198,514.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,816,608.00		3,406,370.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,753,726.00		7,933,412.00		8,223,525.00
2. Unassigned/Unappropriated	9790	8,831,099.00		0.00		(28,835,016.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		41,331,747.00		20,313,989.00		(10,397,977.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,753,726.00		7,933,412.00		8,223,525.00
c. Unassigned/Unappropriated	9790	8,831,099.00		0.00		(28,835,016.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,584,825.00		7,933,412.00		(20,611,491.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.42%		3.00%		-7.52%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		22,340.04		22,340.04		22,340.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		258,457,548.00		264,447,047.00		274,117,498.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		258,457,548.00		264,447,047.00		274,117,498.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,753,726.44		7,933,411.41		8,223,524.94
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,753,726.44		7,933,411.41		8,223,524.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	192,226,729.00	0.00%	192,226,729.00	0.00%	192,226,729.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	4,586,941.00	-1.64%	4,511,509.00	1.33%	4,571,509.00
4. Other Local Revenues	8600-8799	4,230,702.00	0.50%	4,251,684.00	0.65%	4,279,131.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(34,741,612.00)	2.11%	(35,474,541.00)	14.64%	(40,668,645.00)
6. Total (Sum lines A1 thru A5c)		166,317,760.00	-0.47%	165,530,381.00	-3.09%	160,423,724.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				96,557,818.00		99,024,797.00
b. Step & Column Adjustment				1,945,760.00		1,986,583.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				521,219.00		(1,414.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,557,818.00	2.55%	99,024,797.00	2.00%	101,009,966.00
2. Classified Salaries						
a. Base Salaries				26,080,988.00		26,412,084.00
b. Step & Column Adjustment				331,096.00		335,864.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,080,988.00	1.27%	26,412,084.00	1.27%	26,747,948.00
3. Employee Benefits	3000-3999	39,426,137.00	2.59%	40,446,823.00	8.08%	43,713,413.00
4. Books and Supplies	4000-4999	3,742,975.00	-0.02%	3,742,053.00	-1.71%	3,677,920.00
5. Services and Other Operating Expenditures	5000-5999	15,727,671.00	5.33%	16,566,317.00	7.60%	17,825,792.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	446,661.00	0.00%	446,661.00	0.00%	446,661.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,320,594.00)	-18.09%	(1,081,703.00)	0.00%	(1,081,703.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		180,696,656.00	2.71%	185,592,032.00	3.65%	192,374,997.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(14,378,896.00)		(20,061,651.00)		(31,951,273.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,795,329.00		31,416,433.00		11,354,782.00
2. Ending Fund Balance (Sum lines C and D1)		31,416,433.00		11,354,782.00		(20,596,491.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,816,608.00		3,406,370.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,753,726.00		7,933,412.00		8,223,525.00
2. Unassigned/Unappropriated	9790	8,831,099.00		0.00		(28,835,016.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,416,433.00		11,354,782.00		(20,596,491.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,753,726.00		7,933,412.00		8,223,525.00
c. Unassigned/Unappropriated	9790	8,831,099.00		0.00		(28,835,016.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		16,584,825.00		7,933,412.00		(20,611,491.00)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-2022 Multi-Year Projections include the following adjustments on Lines B1d and B2d: Unrestricted budget adjustments due to the expiration of restricted categorical grant funds.						
2022-2023 Multi-Year Projections include the following adjustments on Lines B1d and B2d: Salary and benefit adjustments within unrestricted budget allocations.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,945,011.00	-48.77%	8,169,027.00	0.06%	8,173,829.00
3. Other State Revenues	8300-8599	18,100,524.00	-0.73%	17,969,281.00	-0.87%	17,812,281.00
4. Other Local Revenues	8600-8799	16,245,869.00	0.25%	16,286,059.00	0.25%	16,327,053.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	34,741,612.00	2.11%	35,474,541.00	14.64%	40,668,645.00
6. Total (Sum lines A1 thru A5c)		85,033,016.00	-8.39%	77,898,908.00	6.52%	82,981,808.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,647,747.00		25,426,558.00
b. Step & Column Adjustment				397,825.00		404,588.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				380,986.00		951,381.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,647,747.00	3.16%	25,426,558.00	5.33%	26,782,527.00
2. Classified Salaries						
a. Base Salaries				16,330,348.00		16,488,645.00
b. Step & Column Adjustment				224,301.00		227,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(66,004.00)		(1,165.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,330,348.00	0.97%	16,488,645.00	1.37%	16,714,989.00
3. Employee Benefits	3000-3999	28,536,478.00	2.09%	29,132,528.00	4.99%	30,587,014.00
4. Books and Supplies	4000-4999	2,680,979.00	-12.01%	2,359,107.00	-0.28%	2,352,563.00
5. Services and Other Operating Expenditures	5000-5999	4,507,475.00	-1.10%	4,458,003.00	-3.20%	4,315,234.00
6. Capital Outlay	6000-6999	400,000.00	0.00%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	657,865.00	-10.29%	590,174.00	0.00%	590,174.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		77,760,892.00	1.41%	78,855,015.00	3.66%	81,742,501.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		7,272,124.00		(956,107.00)		1,239,307.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,643,190.00		9,915,314.00		8,959,207.00
2. Ending Fund Balance (Sum lines C and D1)		9,915,314.00		8,959,207.00		10,198,514.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,915,314.00		8,959,207.00		10,198,514.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,915,314.00		8,959,207.00		10,198,514.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2021-2022 Multi-Year Projections include the following adjustments on Lines B1d and B2d: Line B1d: Restricted budget adjustments due to 12 growth FTE special education and the expiration of categorical grant funds. Line B2d: Restricted budget adjustments due to the expiration of categorical grant funds and salary and benefit adjustments within budget allocations.						
2022-2023 Multi-Year Projections include the following adjustments on Lines B1d and B2d: Line B1d: Restricted budget adjustments due to 12 growth FTE special education and salary and benefit adjustments within budget allocations. Line B2d: Restricted budget adjustments due to the expiration of categorical grant funds and salary and benefit adjustments within budget allocations.						



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

# SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

2020 - 2021  
Adopted Budget

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	21,883	22,040		
Charter School	0			
<b>Total ADA</b>	<b>21,883</b>	<b>22,040</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	22,036	22,114		
Charter School	0			
<b>Total ADA</b>	<b>22,036</b>	<b>22,114</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	22,112	22,340		
Charter School	0	0		
<b>Total ADA</b>	<b>22,112</b>	<b>22,340</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	22,340			
Charter School	0			
<b>Total ADA</b>	<b>22,340</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	22,978	23,121		
Charter School	0	0		
<b>Total Enrollment</b>	<b>22,978</b>	<b>23,121</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	23,120	23,251		
Charter School	0	0		
<b>Total Enrollment</b>	<b>23,120</b>	<b>23,251</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	22,351	23,470		
Charter School	0	0		
<b>Total Enrollment</b>	<b>22,351</b>	<b>23,470</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	23,470			
Charter School	0			
<b>Total Enrollment</b>	<b>23,470</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	22,036	23,121	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,036</b>	<b>23,121</b>	<b>95.3%</b>
Second Prior Year (2018-19)			
District Regular	22,112	23,251	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>22,112</b>	<b>23,251</b>	<b>95.1%</b>
First Prior Year (2019-20)			
District Regular	22,340	23,470	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	22,340	23,470		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	22,340	23,470		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	22,340	23,470		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

##### Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,346.60	22,346.60	22,346.60	22,346.60
b. Prior Year ADA (Funded)		22,346.60	22,346.60	22,346.60
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		192,253,967.00	192,253,967.00	192,253,967.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	56,947,759.00	56,947,759.00	56,947,759.00	56,947,759.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	208,633,310.00	192,253,967.00	192,253,967.00	192,253,967.00
District's Projected Change in LCFF Revenue:		-7.85%	0.00%	0.00%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

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

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

2020-2021 LCFF revenue is projected using the Governor's May Revision factors of an unfunded 2.31% COLA and applied proration factor of <7.92%>.

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	150,615,156.85	168,584,301.41	89.3%
Second Prior Year (2018-19)	154,423,297.21	176,098,375.28	87.7%
First Prior Year (2019-20)	160,999,650.00	180,477,427.00	89.2%
	Historical Average Ratio:		88.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>85.7% to 91.7%</b>	<b>85.7% to 91.7%</b>	<b>85.7% to 91.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	162,064,943.00	180,661,656.00	89.7%	Met
1st Subsequent Year (2021-22)	165,883,704.00	185,557,032.00	89.4%	Met
2nd Subsequent Year (2022-23)	171,471,327.00	192,339,997.00	89.2%	Met

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

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

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

Explanation:  
(required if NOT met)



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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	8,750,095.00		
Budget Year (2020-21)	15,960,011.00	82.40%	Yes
1st Subsequent Year (2021-22)	8,184,027.00	-48.72%	Yes
2nd Subsequent Year (2022-23)	8,188,829.00	0.06%	No

**Explanation:**  
(required if Yes)

2020-2021 includes one-time federal revenues equal to \$1,780,044 CARES Act (ESSER) and proposed Governor's May Revision CARES funding equal to \$5,850,100. 2021-2022 federal revenues are reduced due to the one-time funds in 2020-2021.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	24,066,325.00		
Budget Year (2020-21)	22,687,465.00	-5.73%	Yes
1st Subsequent Year (2021-22)	22,480,790.00	-0.91%	No
2nd Subsequent Year (2022-23)	22,383,790.00	-0.43%	No

**Explanation:**  
(required if Yes)

2019-2020 included one-time state categorical funds equal to \$1,639,904 for special education.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	19,926,473.00		
Budget Year (2020-21)	20,476,571.00	2.76%	No
1st Subsequent Year (2021-22)	20,537,743.00	0.30%	No
2nd Subsequent Year (2022-23)	20,606,184.00	0.33%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	8,845,669.00		
Budget Year (2020-21)	6,423,954.00	-27.38%	Yes
1st Subsequent Year (2021-22)	6,101,160.00	-5.02%	Yes
2nd Subsequent Year (2022-23)	6,030,483.00	-1.16%	No

**Explanation:**  
(required if Yes)

2020-2021 books and supplies include the pause of textbook adoptions due to the proposed ongoing cuts to LCFF in the Governor's May Revision. 2021-2022 includes the removal of expired categorical budgets.

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

First Prior Year (2019-20)	20,590,405.00		
Budget Year (2020-21)	20,235,146.00	-1.73%	No
1st Subsequent Year (2021-22)	21,024,320.00	3.90%	No
2nd Subsequent Year (2022-23)	22,141,026.00	5.31%	Yes

**Explanation:**  
(required if Yes)

2022-2023 includes increased operational costs related to election fees, property and liability insurance and utilities.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	52,742,893.00		
Budget Year (2020-21)	59,124,047.00	12.10%	Not Met
1st Subsequent Year (2021-22)	51,202,560.00	-13.40%	Not Met
2nd Subsequent Year (2022-23)	51,178,803.00	-0.05%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	29,436,074.00		
Budget Year (2020-21)	26,659,100.00	-9.43%	Met
1st Subsequent Year (2021-22)	27,125,480.00	1.75%	Met
2nd Subsequent Year (2022-23)	28,171,509.00	3.86%	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

2020-2021 includes one-time federal revenues equal to \$1,780,044 CARES Act (ESSER) and proposed Governor's May Revision CARES funding equal to \$5,850,100. 2021-2022 federal revenues are reduced due to the one-time funds in 2020-2021.

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

2019-2020 included one-time state categorical funds equal to \$1,639,904 for special education.

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

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

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

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

## 7. CRITERION: Facilities Maintenance

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	258,457,548.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	258,457,548.00	7,753,726.44	7,314,000.00	Not Met

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

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

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

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

Contribution is calculated based on the Governor's May Revise which provided flexibility to exclude STRS On Behalf Pension expenditures from total budgeted expenditures. This reduced total budgeted expenditure by \$14.7M for calculation purposes.

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,904,173.00	7,264,735.00	7,890,115.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,348,070.26	16,197,632.10	22,113,872.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	18,252,243.26	23,462,367.10	30,003,987.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	230,139,091.46	242,157,812.64	262,675,834.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	230,139,091.46	242,157,812.64	262,675,834.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.9%	9.7%	11.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.6%</b>	<b>3.2%</b>	<b>3.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	46,505.37	168,584,301.41	N/A	Met
Second Prior Year (2018-19)	7,759,348.38	176,098,375.28	N/A	Met
First Prior Year (2019-20)	4,899,906.00	180,510,427.00	N/A	Met
Budget Year (2020-21) (Information only)	(14,378,896.00)	180,696,656.00		

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

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

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

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

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	35,941,174.00	33,089,569.38	7.9%	Not Met
Second Prior Year (2018-19)	40,300,747.00	33,136,074.73	17.8%	Not Met
First Prior Year (2019-20)	37,808,560.00	40,895,423.00	N/A	Met
Budget Year (2020-21) (Information only)	45,795,329.00			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

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

2017-2018 and 2018-2019 Adopted Budgets did not include negotiated salary agreements with all employee groups.

**10. CRITERION: Reserves**

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,340	22,340	22,340
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	258,457,548.00	264,447,047.00	274,117,498.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	258,457,548.00	264,447,047.00	274,117,498.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,753,726.44	7,933,411.41	8,223,524.94
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>7,753,726.44</b>	<b>7,933,411.41</b>	<b>8,223,524.94</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,753,726.00	7,933,412.00	8,223,525.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,831,099.00	0.00	(28,835,016.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,584,825.00	7,933,412.00	(20,611,491.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.42%	3.00%	-7.52%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,753,726.44</b>	<b>7,933,411.41</b>	<b>8,223,524.94</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

MVUSD recognizes the structural deficit and negative fund balance for the 2022-2023 fiscal year based on the Governor's May Revise budget proposal. Unfunded cost of living adjustment (COLA) and proration factors are resulting in substantial ongoing losses to LCFF funding. This will require ongoing budget solutions. One-time unassigned reserve balances will be utilized for the 2020-2021 budget year.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

Yes

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

The Governor's May Revise budget proposal included an unfunded cost of living adjustment (COLA) and proration factor which is resulting in substantial ongoing losses to LCFF funding. One-time unassigned reserve balances will be utilized for the 2020-2021 budget year to cover ongoing expenditures.

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(34,428,601.00)			
Budget Year (2020-21)	(34,741,612.00)	313,011.00	0.9%	Met
1st Subsequent Year (2021-22)	(35,474,541.00)	732,929.00	2.1%	Met
2nd Subsequent Year (2022-23)	(40,668,645.00)	5,194,104.00	14.6%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	327,976.00			
Budget Year (2020-21)	0.00	(327,976.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	33,000.00			
Budget Year (2020-21)	35,000.00	2,000.00	6.1%	Met
1st Subsequent Year (2021-22)	35,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	35,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

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

Prior budget years included one-time funding sources which reduced contributions. In addition, increased costs to PERS, STRS are resulting in higher program costs.

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

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

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

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

--

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

**Project Information:**  
(required if YES)




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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Bond Interest and Redemption Fund

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

17,193,199.00

0.00

17,193,199.00

Actuarial

Jun 30, 2019

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
11,919,798.00	1,919,798.00	1,919,798.00
964,600.00	964,600.00	964,600.00
623,323.00	658,397.00	818,749.00
161	161	161

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,071.8	1,067.8	1,079.8	1,091.8

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

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

No

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

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

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

--

**Negotiations Settled**

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

--

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


If Yes, date of Superintendent and CBO certification:

--

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


If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

1,195,166

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
8,187,667	8,303,767	8,419,867
Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,315,881	2,349,523	2,438,949
0.0%	0.0%	0.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

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

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




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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	800.9	802.2	802.2	802.2

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

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

433,766

7. Amount included for any tentative salary schedule increases

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
4,409,425	4,409,425	4,409,425
Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
0.0%	0.0%	0.0%

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

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		

--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
552,007	568,616	587,789
0.0%	0.0%	0.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	166.9	166.3	166.3	166.3

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
1,362,331	1,362,331	1,362,331
Cap \$9,675 per FTE	Cap \$9,675 per FTE	Cap \$9,675 per FTE
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
608,549	619,587	642,607
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0	0	0
0.0%	0.0%	0.0%

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

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

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

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

Yes

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

Dec 15, 2020

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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## ADDITIONAL FISCAL INDICATORS

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

**A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

**A2.** Is the system of personnel position control independent from the payroll system?

Yes

**A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

**A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

**Comments:**  
(optional)

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## End of School District Budget Criteria and Standards Review

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

# ADULT EDUCATION FUND

2020 - 2021  
Adopted Budget

# Adult Education Fund

## 2020-2021 Adopted Budget Assumptions

### Overview

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

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

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

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

### Revenues

Federal revenues are based on the 2020-2021 grant awards. 2020-2021 Federal funding is projected at \$59,895.

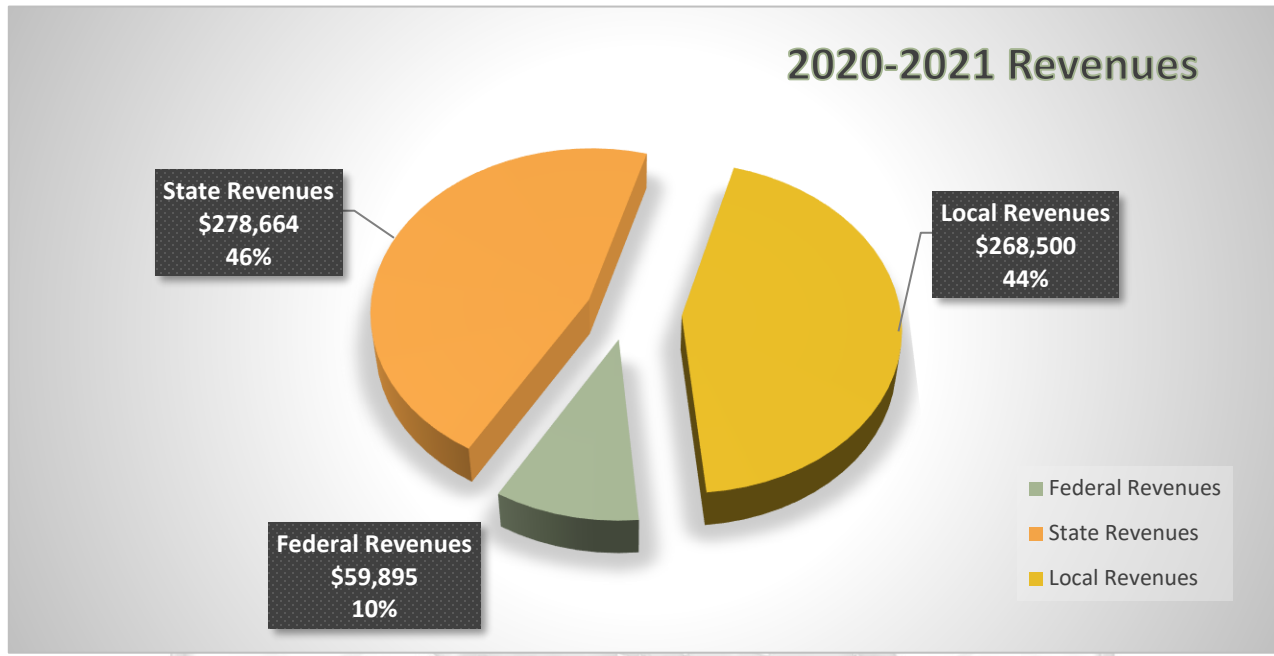
State revenues include AB104 Adult Education Block Grant funding projected at \$251,695 which includes a 2.29% COLA and applied deficit factor <12.1055%>. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$26,969. 2020-2021 State funding is projected at \$278,664.

Local revenues are projected at \$268,500 and include online classes offered to the public through Ed 2 Go, GED testing fees, summer camps programs and interest earnings.

Federal funding is equal to 10% of total revenues. State funding is equal to 46% of total revenues. Local revenue funding is equal to 44% of total revenues. 2020-2021 Adopted Budget revenues are projected at \$607,059.

## Adult Education Fund 2020-2021 Adopted Budget Assumptions

### Revenues-continued



### Expenditures

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

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in areas unrelated to the specific grant.

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

Salary and benefits account for 82% of total expenditures. Step and Column for all classified employees is \$2,699 plus statutory benefits of \$821 for a total of \$3,520. Step and Column for all certificated employees is \$1,224 plus statutory benefits of \$241 for a total of \$1,465. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 18% of total expenditures. 2020-2021 Adopted Budget expenditures are projected at \$599,045.

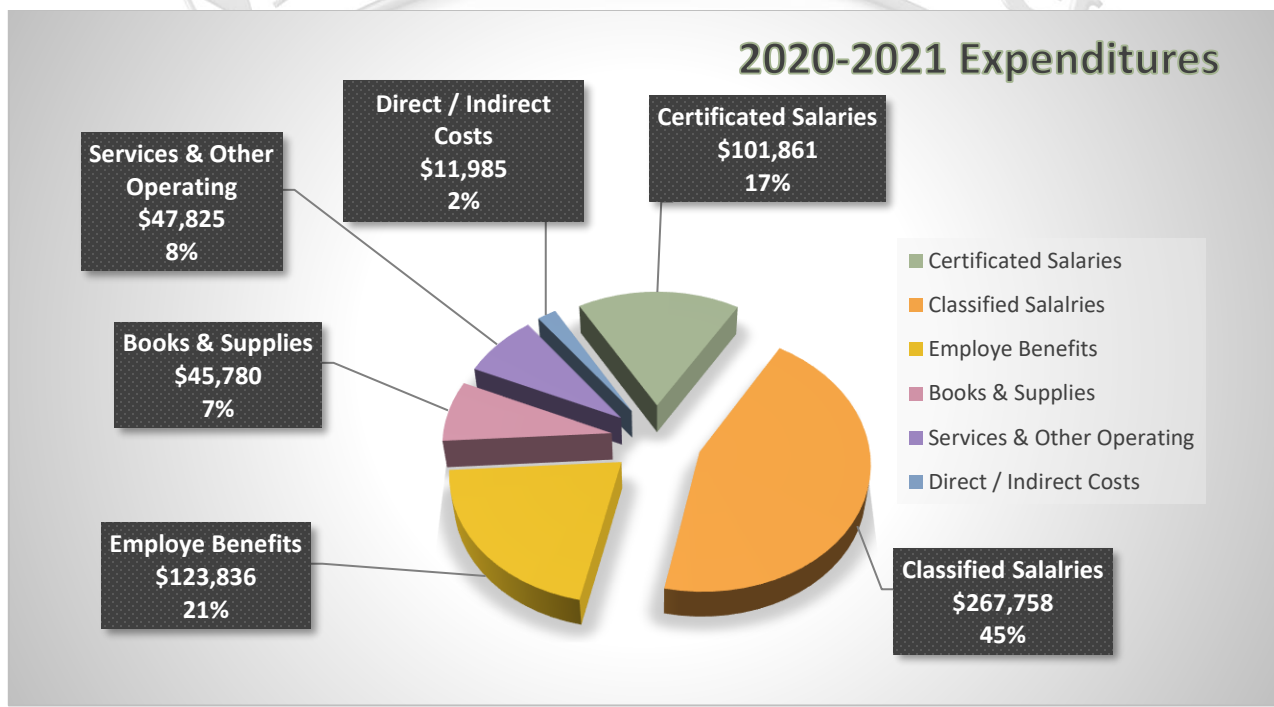


## Adult Education Fund 2020-2021 Adopted Budget Assumptions

### Expenditures-continued

Description	2020-2021 Adopted Budget FTE's
Certificated	.40
Classified	2.45
Total FTE's (Full-time Equivalents)	2.85

2020-2021 Adopted Budget includes 2.85 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 19.65% for certificated and 30.40% for classified.



### Fund Balance

The Adult Education Fund projects an ending balance of \$222,010 for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,895.00	59,895.00	0.0%
3) Other State Revenue		8300-8599	317,983.00	278,664.00	-12.4%
4) Other Local Revenue		8600-8799	51,447.00	268,500.00	421.9%
5) TOTAL, REVENUES			429,325.00	607,059.00	41.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	130,615.00	101,861.00	-22.0%
2) Classified Salaries		2000-2999	263,375.00	267,758.00	1.7%
3) Employee Benefits		3000-3999	124,752.00	123,836.00	-0.7%
4) Books and Supplies		4000-4999	28,453.00	45,780.00	60.9%
5) Services and Other Operating Expenditures		5000-5999	64,708.00	47,825.00	-26.1%
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	13,551.00	11,985.00	-11.6%
9) TOTAL, EXPENDITURES			625,454.00	599,045.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(196,129.00)	8,014.00	-104.1%
<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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(196,129.00)	8,014.00	-104.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	410,125.00	213,996.00	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,125.00	213,996.00	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			410,125.00	213,996.00	-47.8%
2) Ending Balance, June 30 (E + F1e)			213,996.00	222,010.00	3.7%
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	20,900.00	20,900.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	193,096.00	201,110.00	4.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	213,996.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			213,996.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			213,996.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<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	59,895.00	59,895.00	0.0%
TOTAL, FEDERAL REVENUE			59,895.00	59,895.00	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	283,949.00	251,695.00	-11.4%
All Other State Revenue	All Other	8590	34,034.00	26,969.00	-20.8%
TOTAL, OTHER STATE REVENUE			317,983.00	278,664.00	-12.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent 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	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,947.00	265,000.00	452.7%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>51,447.00</b>	<b>268,500.00</b>	<b>421.9%</b>
<b>TOTAL, REVENUES</b>			<b>429,325.00</b>	<b>607,059.00</b>	<b>41.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	77,757.00	46,000.00	-40.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	52,858.00	55,861.00	5.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			130,615.00	101,861.00	-22.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	165,517.00	165,000.00	-0.3%
Classified Support Salaries		2200	43,668.00	45,631.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,190.00	57,127.00	5.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,375.00	267,758.00	1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	61,916.00	69,261.00	11.9%
PERS		3201-3202	19,826.00	21,271.00	7.3%
OASDI/Medicare/Alternative		3301-3302	17,764.00	12,042.00	-32.2%
Health and Welfare Benefits		3401-3402	13,564.00	13,682.00	0.9%
Unemployment Insurance		3501-3502	196.00	187.00	-4.6%
Workers' Compensation		3601-3602	10,239.00	7,393.00	-27.8%
OPEB, Allocated		3701-3702	1,247.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			124,752.00	123,836.00	-0.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	109.00	0.00	-100.0%
Materials and Supplies		4300	27,693.00	30,780.00	11.1%
Noncapitalized Equipment		4400	651.00	15,000.00	2204.1%
TOTAL, BOOKS AND SUPPLIES			28,453.00	45,780.00	60.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,700.00	8,560.00	-1.6%
Dues and Memberships		5300	110.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	800.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	572.00	700.00	22.4%
Professional/Consulting Services and Operating Expenditures		5800	54,528.00	37,765.00	-30.7%
Communications		5900	398.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,708.00	47,825.00	-26.1%
<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%
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%



			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	13,551.00	11,985.00	-11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,551.00	11,985.00	-11.6%
TOTAL, EXPENDITURES			625,454.00	599,045.00	-4.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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 Capital 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,895.00	59,895.00	0.0%
3) Other State Revenue		8300-8599	317,983.00	278,664.00	-12.4%
4) Other Local Revenue		8600-8799	51,447.00	268,500.00	421.9%
5) TOTAL, REVENUES			429,325.00	607,059.00	41.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		148,019.00	91,415.00	-38.2%
2) Instruction - Related Services	2000-2999		159,680.00	155,941.00	-2.3%
3) Pupil Services	3000-3999		66,875.00	69,179.00	3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		237,329.00	270,525.00	14.0%
7) General Administration	7000-7999		13,551.00	11,985.00	-11.6%
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			625,454.00	599,045.00	-4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(196,129.00)	8,014.00	-104.1%
<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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(196,129.00)	8,014.00	-104.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	410,125.00	213,996.00	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,125.00	213,996.00	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			410,125.00	213,996.00	-47.8%
2) Ending Balance, June 30 (E + F1e)			213,996.00	222,010.00	3.7%
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	20,900.00	20,900.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	193,096.00	201,110.00	4.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6391	Adult Education Program	20,900.00	20,900.00
Total, Restricted Balance		20,900.00	20,900.00



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

# CHILD DEVELOPMENT FUND

2020 - 2021  
Adopted Budget

## Child Development Fund 2020-2021 Adopted Budget Assumptions

### Overview

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED); SEED camp for non-school days; Parent Center; Early Childhood Education-subsidized and parent pay programs. Family Services has a State Preschool direct contract with California Department of Education, Early Learning and Care Division (CDE-ELCD) that funds part-day programs at Tovashal, Murrieta and Buchanan Elementary schools. Family Services is a subcontractor of Riverside County Office of Education-Early Care and Support Division (RCOE-ECSD) to provide part-day State Preschool at Lisa J. Mails, Tovashal, Cole Canyon, E. Hale Curran, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) CDE-ELCD guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. Part-day State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families a parent pay, one-hundred and eighty days per year, three hours per day, early childhood education program. The parent pay program is for families that exceed state guidelines. The Early Childhood Education parent pay program is offered throughout the district. Family Services Early Childhood Education programs at E. Hale Curran, Buchanan and Murrieta combine with Special Education preschool programs to provide full inclusion programs. The Early Childhood Education program provides comprehensive early learning experiences. Annually, children in the Family Services Early Childhood Education program have developmental, dental, hearing (CDC only) and vision assessments.

Family Services Child Development Center (CDC) established in October 2007 is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year State Preschool and General Child Care classrooms at the Child Development Center for two through four-year olds. The CDC is open 6:30 a.m.—6:00 p.m. and is a year-round program, operating year-round 243 days, closed only for District holidays. Beginning July 2019, families utilizing services at the Child Development Center will be directly funded by CDE-ELCD, toddlers will continue to be primarily funded through RCOE-ELCD, CDE-ELCD, General Child Care or California State Preschool funds and must qualify based on income and need. Fifteen percent of the children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four-year olds is one adult to eight children, group size of twenty-four. For toddlers the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides a comprehensive early learning experiences, dental, hearing and vision assessments and nutrition services.

## Child Development Fund 2020-2021 Adopted Budget Assumptions

### Overview - continued

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. Currently, there are over six-hundred and thirty students enrolled in the SEED program. Twenty-five percent of the families are subsidized through RCOE-ECSD funded by CDE-EESD. Subsidized spaces are available at Avaxat, Buchanan, Murrieta, Alta Murrieta, and E Hale Curran Elementary schools' SEED programs. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten or Transitional Kindergarten. Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Collaborating with Riverside County Mental Health and MVUSD Mental Health Team, a variety of classes are offered at the Parent Center. The Parent Center also provides meeting and support group space to district departments and the community.

### Revenues

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

Federal Revenues are based on 2020-2021 information provided by the grantee. 2020-2021 Adopted Budget federal revenues are projected at \$901,000.

State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and Riverside County Office of Education Unit-Early Care and Support Division. State revenues are based on prior year 2019-2020 information provided by grantee and are projected at \$1,886,548. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$27,713. 2020-2021 Adopted Budget state revenues are projected at \$1,914,261.

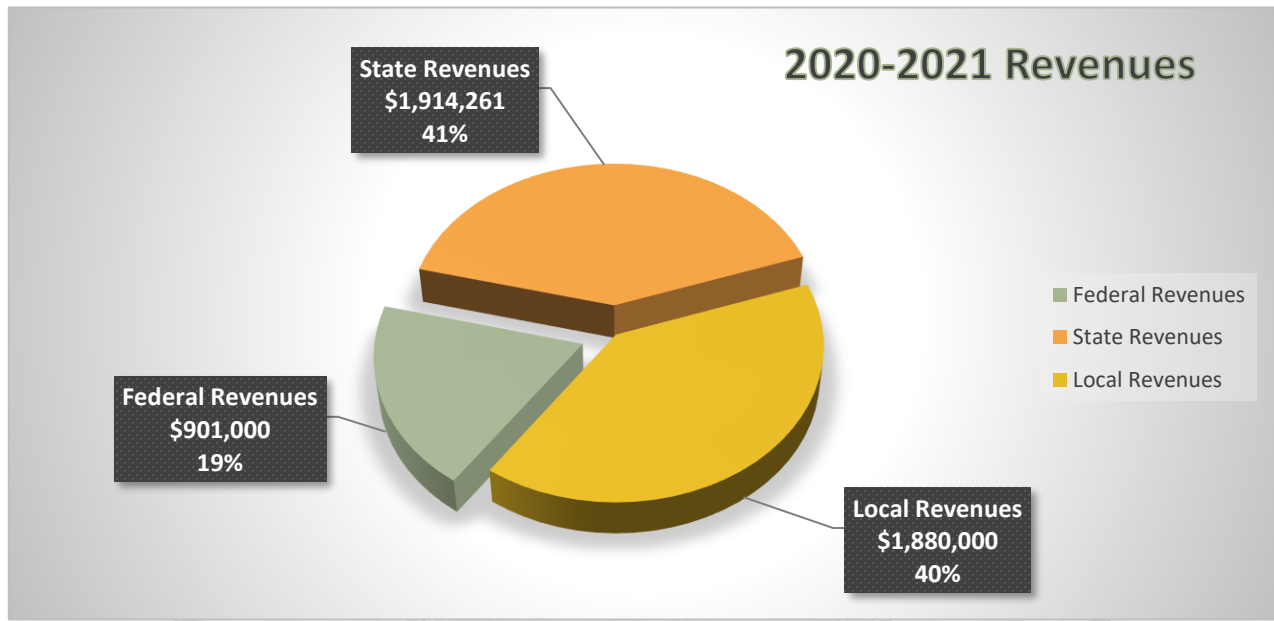
Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, and interest earnings. Revenue from these sources is projected at \$1,140,000. Other Local revenues are projected at \$740,000 and include parent fees within the center based and CSPP programs through the Riverside County Office of Education and California Department of Education. 2020-2021 Adopted Budget local revenues are projected at \$1,880,000.

Federal and state revenue funding is equal to 60% of total revenues. Local revenue funding is equal to 40% of total revenues. 2020-2021 Adopted Budget revenues are projected at \$4,695,261.



## Child Development Fund 2020-2021 Adopted Budget Assumptions

### Revenues- continued



### Expenditures

Federal and state revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

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

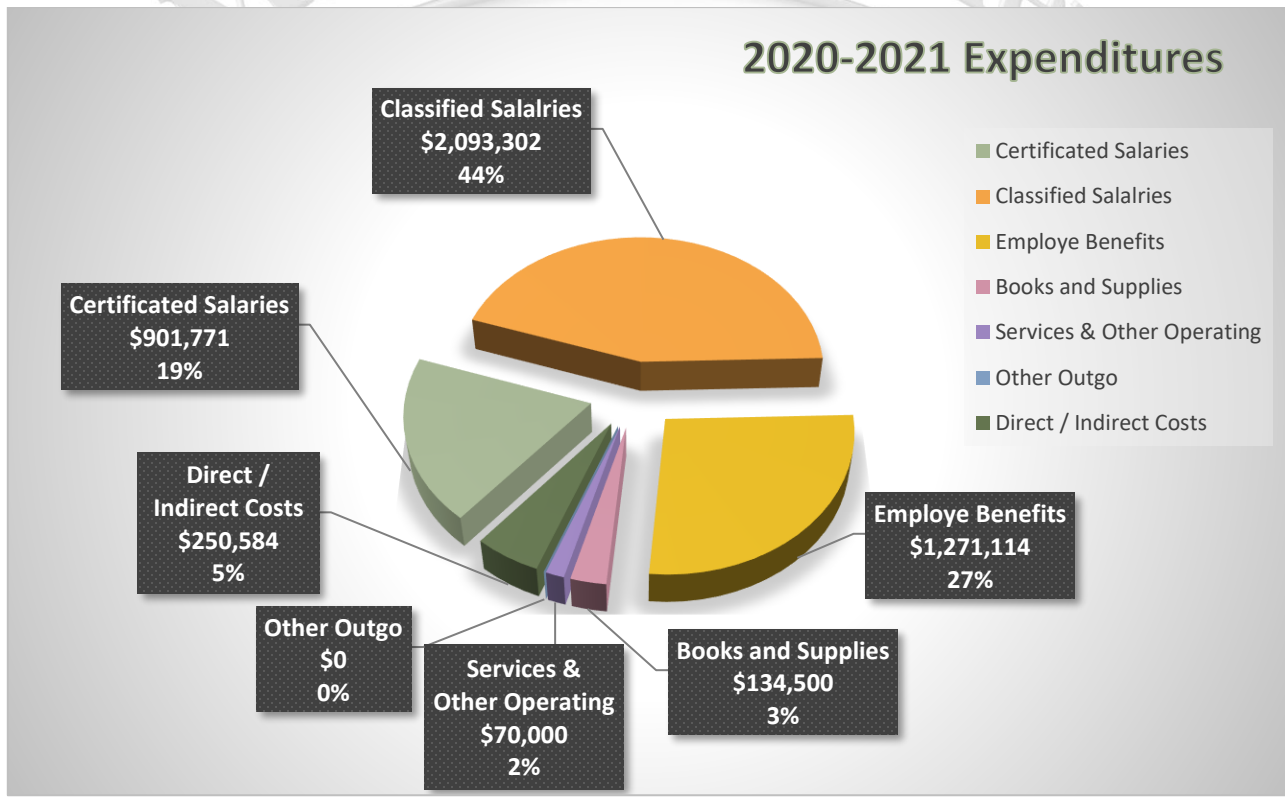
Salary and benefits are equal to 90% of total expenditures. Step and Column for all certificated employees is \$11,019 plus statutory benefits of \$2,861 for a total of \$13,880. Step and Column for all classified employees is \$27,551 plus statutory benefits of \$8,048 for a total of \$35,599. Other expenditures totaling 10%, include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.64% is included for both unrestricted and restricted programs. 2020-2021 Adopted Budget expenditures are projected at \$4,721,271.

## Child Development Fund 2020-2021 Adopted Budget Assumptions

### Expenditures- continued

Description	2020-2021 Adopted Budget FTEs
Certificated Teachers / Certificated Support	13.50
Classified	52.22
Management / Support	2.41
Total FTE's (Full-time Equivalents)	68.13

2020-2021 Adopted Budget includes 68.13 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 19.65% for certificated and 30.40% for classified.



### Fund Balance

The Child Development Fund projects a positive ending fund balance of \$383,161 for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,015,466.00	901,000.00	-11.3%
3) Other State Revenue		8300-8599	1,913,964.00	1,914,261.00	0.0%
4) Other Local Revenue		8600-8799	1,624,751.00	1,880,000.00	15.7%
5) TOTAL, REVENUES			4,554,181.00	4,695,261.00	3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	892,931.00	901,771.00	1.0%
2) Classified Salaries		2000-2999	1,947,066.00	2,093,302.00	7.5%
3) Employee Benefits		3000-3999	1,189,656.00	1,271,114.00	6.8%
4) Books and Supplies		4000-4999	126,566.00	134,500.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	71,551.00	70,000.00	-2.2%
6) Capital Outlay		6000-6999	164,184.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,914.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	227,866.00	250,584.00	10.0%
9) TOTAL, EXPENDITURES			4,679,734.00	4,721,271.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(125,553.00)	(26,010.00)	-79.3%
<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	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(125,553.00)	(26,010.00)	-79.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,724.00	409,171.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,724.00	409,171.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,724.00	409,171.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			409,171.00	383,161.00	-6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	409,171.00	383,161.00	-6.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	409,171.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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			409,171.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			409,171.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	1,015,466.00	901,000.00	-11.3%
TOTAL, FEDERAL REVENUE			1,015,466.00	901,000.00	-11.3%
<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	1,851,591.00	1,886,548.00	1.9%
All Other State Revenue	All Other	8590	62,373.00	27,713.00	-55.6%
TOTAL, OTHER STATE REVENUE			1,913,964.00	1,914,261.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,614,751.00	1,870,000.00	15.8%
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			1,624,751.00	1,880,000.00	15.7%
TOTAL, REVENUES			4,554,181.00	4,695,261.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	688,927.00	689,685.00	0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,004.00	212,086.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			892,931.00	901,771.00	1.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	866,472.00	906,140.00	4.6%
Classified Support Salaries		2200	837,012.00	896,991.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	243,582.00	290,171.00	19.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,947,066.00	2,093,302.00	7.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	84,184.00	78,643.00	-6.6%
PERS		3201-3202	456,258.00	539,398.00	18.2%
OASDI/Medicare/Alternative		3301-3302	189,721.00	209,575.00	10.5%
Health and Welfare Benefits		3401-3402	359,970.00	369,069.00	2.5%
Unemployment Insurance		3501-3502	1,417.00	1,499.00	5.8%
Workers' Compensation		3601-3602	72,054.00	59,904.00	-16.9%
OPEB, Allocated		3701-3702	26,052.00	13,026.00	-50.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,189,656.00	1,271,114.00	6.8%
<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	123,310.00	134,500.00	9.1%
Noncapitalized Equipment		4400	3,256.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,566.00	134,500.00	6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,763.00	5,800.00	109.9%
Dues and Memberships		5300	3,446.00	4,300.00	24.8%
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	12,464.00	12,350.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,775.00	9,150.00	229.7%
Professional/Consulting Services and Operating Expenditures		5800	50,103.00	38,200.00	-23.8%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,551.00	70,000.00	-2.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	43,255.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	120,929.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			164,184.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,914.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,914.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	227,866.00	250,584.00	10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,866.00	250,584.00	10.0%
<b>TOTAL, EXPENDITURES</b>			<b>4,679,734.00</b>	<b>4,721,271.00</b>	<b>0.9%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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 Capital 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,015,466.00	901,000.00	-11.3%
3) Other State Revenue		8300-8599	1,913,964.00	1,914,261.00	0.0%
4) Other Local Revenue		8600-8799	1,624,751.00	1,880,000.00	15.7%
5) TOTAL, REVENUES			4,554,181.00	4,695,261.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,216,473.00	2,273,012.00	2.6%
2) Instruction - Related Services	2000-2999		308,607.00	342,551.00	11.0%
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		1,698,562.00	1,855,124.00	9.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		227,866.00	250,584.00	10.0%
8) Plant Services	8000-8999		168,312.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,914.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,679,734.00	4,721,271.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(125,553.00)	(26,010.00)	-79.3%
<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	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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(125,553.00)	(26,010.00)	-79.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,724.00	409,171.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,724.00	409,171.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,724.00	409,171.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			409,171.00	383,161.00	-6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	409,171.00	383,161.00	-6.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00



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

# CAFETERIA SPECIAL REVENUE FUND

2020 - 2021  
Adopted Budget

# Cafeteria Special Revenue Fund 2020-2021 Adopted Budget Assumptions

## Overview

Cafeteria Special Revenue Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Special Revenue Fund is self-funded and prepares and provides breakfasts and lunches for all elementary, middle, and high schools. In addition, the Nutrition Services Program provides meals for the preschool, county operated Head Start and State Preschools, as well as after school snacks for elementary and catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and a la carte foods are available before school, during breaks and lunch periods.

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

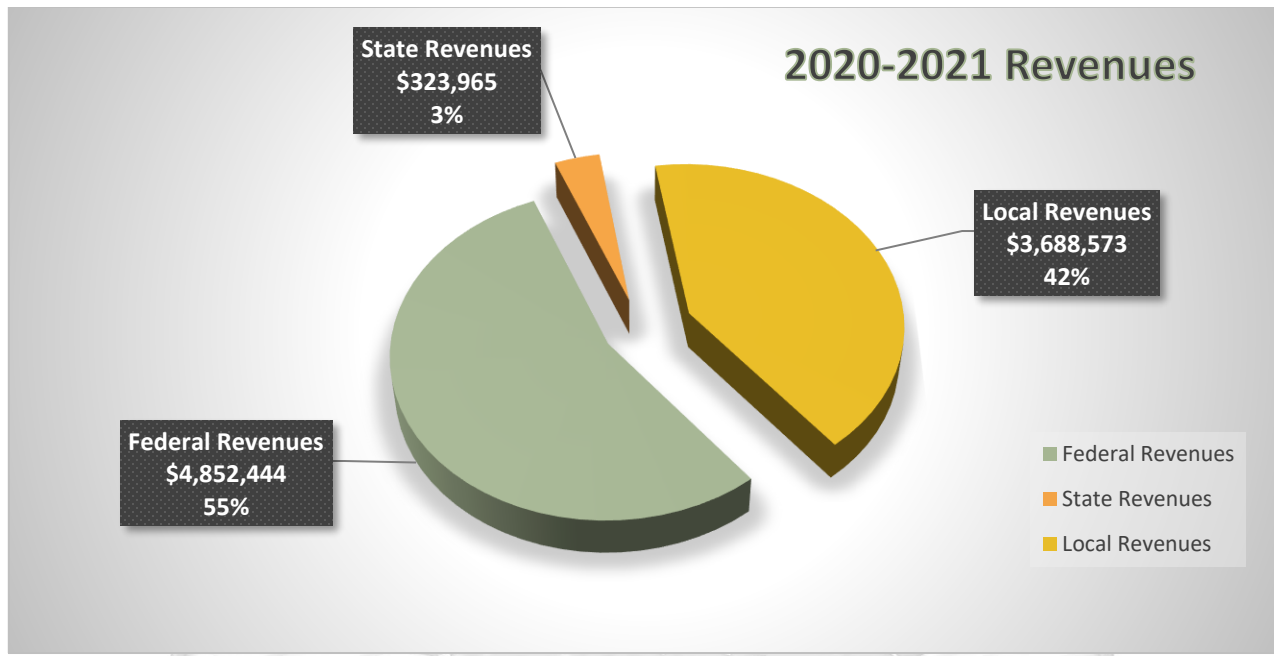
The Nutrition Services program prepared and served approximately 494,274 breakfasts and 1,050,590 lunches, as well as 344,854 a la carte meals during the 2019-2020 fiscal year.

## Revenues

Revenues within the Cafeteria Special Revenue Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$4,676,409 and is based on food sales from July 2019 through March 2020. Federal donated commodities entitlement is projected at \$500,000 and is based on the number of lunches served during the 2019-2020 fiscal year. Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,688,573 and is based on food sales from July 2019 through March 2020, current interest rates, cash-flow analysis and historical data. Per Title 2, Code of Federal Regulations, Section 200.426, bad debts from unpaid meal charges are an unallowable cost to federal programs. A General Fund transfer in for unpaid meal charges is projected at \$35,000. Approximately 37% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals. Federal and state reimbursements are equal to 53% of total revenues. Donated food commodities within federal revenues are equal to 5% of total revenues. Local revenues are equal to 42% of total revenues. 2020-2021 Adopted Budget revenues are projected at \$8,864,982.

## Cafeteria Special Revenue Fund 2020-2021 Adopted Budget Assumptions

### Revenues – continued



### Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5%.

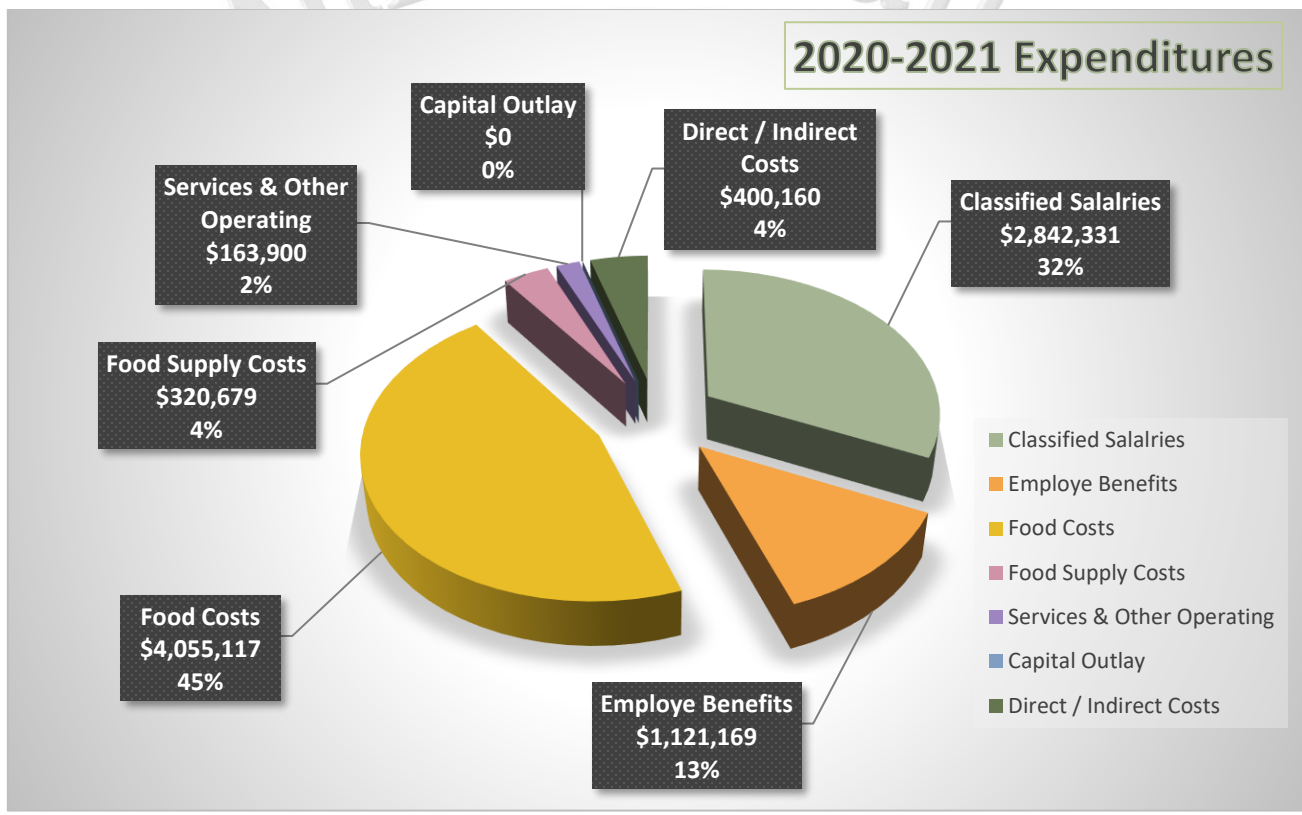
Salary and benefits account for 45% of total expenditures. Step and Column for all classified employees is \$34,088 plus statutory benefits of \$10,055 for a total of \$44,143. California food costs, commodities and supplies account for 49% of total expenditures. All other costs account for 6% of total expenditures. 2020-2021 Adopted Budget expenditures are projected at \$8,903,356.

## Cafeteria Special Revenue Fund 2020-2021 Adopted Budget Assumptions

### Expenditures - continued

Description	2020-2021 Adopted Budget FTE's
Classified Management	3.00
Classified	70.09
Total FTE's (Full-time equivalents)	73.09

2020-2021 Adopted Budget includes 73.09 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,675 per FTE. Fixed charges are calculated at 30.40% for classified positions.



### Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$1,146,202 for the 2020-2021 fiscal year.



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,791,277.00	4,852,444.00	28.0%
3) Other State Revenue		8300-8599	261,661.00	323,965.00	23.8%
4) Other Local Revenue		8600-8799	2,596,270.00	3,688,573.00	42.1%
5) TOTAL, REVENUES			6,649,208.00	8,864,982.00	33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,644,336.00	2,842,331.00	7.5%
3) Employee Benefits		3000-3999	1,031,040.00	1,121,169.00	8.7%
4) Books and Supplies		4000-4999	3,318,548.00	4,375,796.00	31.9%
5) Services and Other Operating Expenditures		5000-5999	145,023.00	163,900.00	13.0%
6) Capital Outlay		6000-6999	25,253.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	343,754.00	400,160.00	16.4%
9) TOTAL, EXPENDITURES			7,507,954.00	8,903,356.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(858,746.00)	(38,374.00)	-95.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,000.00	35,000.00	6.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,000.00	35,000.00	6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(825,746.00)	(3,374.00)	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,975,322.00	1,149,576.00	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,975,322.00	1,149,576.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,975,322.00	1,149,576.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			1,149,576.00	1,146,202.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,149,576.00	1,146,202.00	-0.3%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,149,576.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,149,576.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,149,576.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,366,277.00	4,352,444.00	29.3%
Donated Food Commodities		8221	425,000.00	500,000.00	17.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,791,277.00	4,852,444.00	28.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	261,661.00	323,965.00	23.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			261,661.00	323,965.00	23.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,580,422.00	3,680,573.00	42.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,848.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,596,270.00	3,688,573.00	42.1%
TOTAL, REVENUES			6,649,208.00	8,864,982.00	33.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2,121,657.00	2,293,279.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	309,861.00	330,341.00	6.6%
Clerical, Technical and Office Salaries		2400	212,818.00	218,711.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,644,336.00	2,842,331.00	7.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	500,681.00	581,479.00	16.1%
OASDI/Medicare/Alternative		3301-3302	188,674.00	216,821.00	14.9%
Health and Welfare Benefits		3401-3402	260,894.00	264,601.00	1.4%
Unemployment Insurance		3501-3502	1,302.00	1,420.00	9.1%
Workers' Compensation		3601-3602	70,027.00	56,848.00	-18.8%
OPEB, Allocated		3701-3702	9,462.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,031,040.00	1,121,169.00	8.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	236,491.00	295,679.00	25.0%
Noncapitalized Equipment		4400	91,602.00	25,000.00	-72.7%
Food		4700	2,990,455.00	4,055,117.00	35.6%
TOTAL, BOOKS AND SUPPLIES			3,318,548.00	4,375,796.00	31.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	800.00	3,500.00	337.5%
Dues and Memberships		5300	1,427.00	1,600.00	12.1%
Insurance		5400-5450	2,948.00	3,000.00	1.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,295.00	8,800.00	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,000.00	10,000.00	-9.1%
Professional/Consulting Services and Operating Expenditures		5800	121,553.00	137,000.00	12.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,023.00	163,900.00	13.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,253.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,253.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	343,754.00	400,160.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			343,754.00	400,160.00	16.4%
<b>TOTAL, EXPENDITURES</b>			<b>7,507,954.00</b>	<b>8,903,356.00</b>	<b>18.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	33,000.00	35,000.00	6.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	35,000.00	6.1%
<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 Capital 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)			33,000.00	35,000.00	6.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,791,277.00	4,852,444.00	28.0%
3) Other State Revenue		8300-8599	261,661.00	323,965.00	23.8%
4) Other Local Revenue		8600-8799	2,596,270.00	3,688,573.00	42.1%
5) TOTAL, REVENUES			6,649,208.00	8,864,982.00	33.3%
<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		7,164,200.00	8,503,196.00	18.7%
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		343,754.00	400,160.00	16.4%
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			7,507,954.00	8,903,356.00	18.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(858,746.00)	(38,374.00)	-95.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,000.00	35,000.00	6.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,000.00	35,000.00	6.1%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(825,746.00)	(3,374.00)	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,975,322.00	1,149,576.00	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,975,322.00	1,149,576.00	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,975,322.00	1,149,576.00	-41.8%
2) Ending Balance, June 30 (E + F1e)			1,149,576.00	1,146,202.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,149,576.00	1,146,202.00	-0.3%
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	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,149,576.00	1,146,202.00
Total, Restricted Balance		1,149,576.00	1,146,202.00



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# BUILDING FUND

2020 - 2021  
Adopted Budget

# Building Fund

## 2020-2021 Adopted Budget Assumptions

### Overview

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

### Revenues

Revenues for this year include interest only.

### Expenditures

- ✚ Devices:
  - Devices are being ordered using the approved site plans as the guide for purchases.
- ✚ Capital Facilities
  - Projects include replacement of:
    - Flooring
    - HVAC
    - Roofing
    - Asphalt/slurry
    - Playgrounds
    - Bells and Paging Systems
  - Exterior Painting
  - Murrieta Mesa High School Classroom Building

### Fund Balance

The Building Fund projects an ending fund balance of \$2,622,174 for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	49,949.00	75,000.00	50.2%
5) TOTAL, REVENUES			49,949.00	75,000.00	50.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	549,136.00	750,000.00	36.6%
5) Services and Other Operating Expenditures		5000-5999	1,020,072.00	1,947,250.00	90.9%
6) Capital Outlay		6000-6999	1,815,622.00	7,112,776.00	291.8%
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			3,384,830.00	9,810,026.00	189.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,334,881.00)	(9,735,026.00)	191.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,711,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,711,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,376,119.00	(9,735,026.00)	-216.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,981,081.00	12,357,200.00	210.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,981,081.00	12,357,200.00	210.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,981,081.00	12,357,200.00	210.4%
2) Ending Balance, June 30 (E + F1e)			12,357,200.00	2,622,174.00	-78.8%
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	12,357,200.00	2,622,174.00	-78.8%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,357,200.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,357,200.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,357,200.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	49,949.00	75,000.00	50.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,949.00	75,000.00	50.2%
TOTAL, REVENUES			49,949.00	75,000.00	50.2%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	6.00	0.00	-100.0%
Noncapitalized Equipment		4400	549,130.00	750,000.00	36.6%
TOTAL, BOOKS AND SUPPLIES			549,136.00	750,000.00	36.6%
<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	894,954.00	1,397,250.00	56.1%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	125,118.00	550,000.00	339.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,020,072.00	1,947,250.00	90.9%
<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	1,815,622.00	7,112,776.00	291.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,815,622.00	7,112,776.00	291.8%
<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					
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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,384,830.00	9,810,026.00	189.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	11,711,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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 Capital 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			11,711,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			11,711,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	49,949.00	75,000.00	50.2%
5) TOTAL, REVENUES			49,949.00	75,000.00	50.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,384,830.00	9,810,026.00	189.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,384,830.00	9,810,026.00	189.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,334,881.00)	(9,735,026.00)	191.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,711,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,711,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,376,119.00	(9,735,026.00)	-216.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,981,081.00	12,357,200.00	210.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,981,081.00	12,357,200.00	210.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,981,081.00	12,357,200.00	210.4%
2) Ending Balance, June 30 (E + F1e)			12,357,200.00	2,622,174.00	-78.8%
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	12,357,200.00	2,622,174.00	-78.8%
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	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	12,357,200.00	2,622,174.00
Total, Restricted Balance		12,357,200.00	2,622,174.00



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

# CAPITAL FACILITIES FUND

2020 - 2021  
Adopted Budget



# Capital Facilities Fund

## 2020-2021 Adopted Budget Assumptions

### Overview

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

### Revenues

Collection of Developer Fees is based on housing development projected for 2020/2021. The fees to be collected are anticipated at \$800,000.

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

State School funding reimbursement for the Vista Murrieta High School CTE Building in the amount of \$6.3 million dollars.

### Expenditures

Budgeted expenditures in this fund include:

- + Lease of relocatable buildings
- + Consultants/Legal Counsel
- + Salaries and Benefits
- + DSA Project Close Out
- + Buses
- + Murrieta Mesa High School Classroom Building
- + Planning costs for Murrieta Elementary, Cole Canyon Elementary, Shivela Middle, Thompson Middle, Murrieta Mesa High and Murrieta Canyon Academy

### Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$4,119,678 for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	6,434,389.00	5,458,523.00	-15.2%
5) TOTAL, REVENUES			6,434,389.00	5,458,523.00	-15.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	159,000.00	163,212.00	2.6%
3) Employee Benefits		3000-3999	51,300.00	52,140.00	1.6%
4) Books and Supplies		4000-4999	108,373.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,460,527.00	3,052,000.00	109.0%
6) Capital Outlay		6000-6999	3,815,416.00	9,700,845.00	154.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	253,731.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,839,516.00	13,221,928.00	126.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			594,873.00	(7,763,405.00)	-1405.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,345,477.00	New
b) Transfers Out		7600-7629	327,976.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(327,976.00)	6,345,477.00	-2034.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			266,897.00	(1,417,928.00)	-631.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,270,709.00	5,537,606.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,270,709.00	5,537,606.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,270,709.00	5,537,606.00	5.1%
2) Ending Balance, June 30 (E + F1e)			5,537,606.00	4,119,678.00	-25.6%
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	5,537,606.00	4,119,678.00	-25.6%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,537,606.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,537,606.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,537,606.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,619,823.00	1,400,000.00	-13.6%
Other Local Revenue All Other Local Revenue		8699	4,764,566.00	4,008,523.00	-15.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,434,389.00	5,458,523.00	-15.2%
TOTAL, REVENUES			6,434,389.00	5,458,523.00	-15.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	127,000.00	131,264.00	3.4%
Clerical, Technical and Office Salaries		2400	32,000.00	31,948.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			159,000.00	163,212.00	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,000.00	33,785.00	9.0%
OASDI/Medicare/Alternative		3301-3302	13,000.00	12,486.00	-4.0%
Health and Welfare Benefits		3401-3402	3,000.00	2,523.00	-15.9%
Unemployment Insurance		3501-3502	100.00	82.00	-18.0%
Workers' Compensation		3601-3602	4,200.00	3,264.00	-22.3%
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			51,300.00	52,140.00	1.6%
<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	4,994.00	0.00	-100.0%
Noncapitalized Equipment		4400	103,379.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			108,373.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	172,364.00	90,000.00	-47.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,287,980.00	2,962,000.00	130.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,460,527.00	3,052,000.00	109.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	52,675.00	23,000.00	-56.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,810,680.00	8,588,845.00	205.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	952,061.00	1,089,000.00	14.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,815,416.00	9,700,845.00	154.3%
<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	53,731.00	19.7%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	253,731.00	3.6%
TOTAL, EXPENDITURES			5,839,516.00	13,221,928.00	126.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	6,345,477.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	6,345,477.00	New
<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	327,976.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			327,976.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital 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)			(327,976.00)	6,345,477.00	-2034.7%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	6,434,389.00	5,458,523.00	-15.2%
5) TOTAL, REVENUES			6,434,389.00	5,458,523.00	-15.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		625,730.00	1,142,352.00	82.6%
8) Plant Services	8000-8999		4,968,886.00	11,825,845.00	138.0%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	253,731.00	3.6%
10) TOTAL, EXPENDITURES			5,839,516.00	13,221,928.00	126.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			594,873.00	(7,763,405.00)	-1405.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,345,477.00	New
b) Transfers Out		7600-7629	327,976.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(327,976.00)	6,345,477.00	-2034.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			266,897.00	(1,417,928.00)	-631.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,270,709.00	5,537,606.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,270,709.00	5,537,606.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,270,709.00	5,537,606.00	5.1%
2) Ending Balance, June 30 (E + F1e)			5,537,606.00	4,119,678.00	-25.6%
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	5,537,606.00	4,119,678.00	-25.6%
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	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	5,537,606.00	4,119,678.00
Total, Restricted Balance		5,537,606.00	4,119,678.00



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

# COUNTY SCHOOL FACILITIES FUND

2020 - 2021  
Adopted Budget

## COUNTY SCHOOL FACILITIES FUND 2020-2021 Adopted Budget Assumptions

### Overview

The County School Facilities Fund is used to account for the apportionments received from the state for the purpose of new school construction and modernization projects. Receipt of these funds is typically contingent on a match of funds from District sources. For Murrieta Valley Unified School District, the match comes from the Bond Fund and/or the Capital Facilities Fund.

### Revenues

Revenues includes \$6,345,477 for the Vista Murrieta High School CTE Building.

### Expenditures

Budget reflects the reimbursement to the Capital Facilities Fund for the expenditures made for the Vista Murrieta High School CTE Building.

### Fund Balance

The County School Facilities Fund projects an ending fund balance of zero for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	6,345,477.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,345,477.00	New
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	6,345,477.00	New
<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	6,345,477.00	New
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	(6,345,477.00)	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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>					
School Facilities Apportionments		8545	0.00	6,345,477.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	6,345,477.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	6,345,477.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	6,345,477.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	6,345,477.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	0.00	0.00	0.0%
Proceeds from Capital 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%
(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	(6,345,477.00)	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	6,345,477.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,345,477.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	6,345,477.00	New
<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	6,345,477.00	New
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	(6,345,477.00)	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00





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

**SPECIAL RESERVE FUND FOR  
CAPITAL OUTLAY  
PROJECTS**

**2020 - 2021  
Adopted Budget**

## Special Reserve Fund for Capital Outlay Projects 2020-2021 Adopted Budget Assumptions

### Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures received from the refunding of the 2009 Certificates of Participation (COPs). The refunding generated approximately \$3.5 million. This money will be used toward technology infrastructure.

### Revenues

Revenues include the balance of COP account for approximately \$300,000 and interest earnings of \$2,000.

### Expenditures

Budget reflects costs for technology infrastructure upgrades at Thompson Middle School and Murrieta Valley High School.

### Fund Balance

The Special Reserve Fund for Capital Outlay projects an ending fund balance of \$92,563 for the 2020-2021 fiscal year.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	4,000.00	2,000.00	-50.0%
5) TOTAL, REVENUES			4,000.00	2,000.00	-50.0%
<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	83,755.00	3,000.00	-96.4%
5) Services and Other Operating Expenditures		5000-5999	62,853.00	1,372,470.00	2083.6%
6) Capital Outlay		6000-6999	32,969.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,577.00	1,375,470.00	665.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(175,577.00)	(1,373,470.00)	682.3%
<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	40.00	300,000.00	749900.0%
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			40.00	300,000.00	749900.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(175,537.00)	(1,073,470.00)	511.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,570.00	1,166,033.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,570.00	1,166,033.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,570.00	1,166,033.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			1,166,033.00	92,563.00	-92.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,166,033.00	92,563.00	-92.1%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,166,033.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,166,033.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,166,033.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	4,000.00	2,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	2,000.00	-50.0%
TOTAL, REVENUES			4,000.00	2,000.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	31.00	0.00	-100.0%
Noncapitalized Equipment		4400	83,724.00	3,000.00	-96.4%
TOTAL, BOOKS AND SUPPLIES			83,755.00	3,000.00	-96.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	37,684.00	722,470.00	1817.2%
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	25,169.00	650,000.00	2482.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,853.00</b>	<b>1,372,470.00</b>	<b>2083.6%</b>
<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	32,969.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>32,969.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<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>179,577.00</b>	<b>1,375,470.00</b>	<b>665.9%</b>



			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated 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	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/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	2019-20 Estimated Actuals	2020-21 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	40.00	300,000.00	749900.0%
Proceeds from Capital 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			40.00	300,000.00	749900.0%
<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)			40.00	300,000.00	749900.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 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	4,000.00	2,000.00	-50.0%
5) TOTAL, REVENUES			4,000.00	2,000.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		179,577.00	1,375,470.00	665.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			179,577.00	1,375,470.00	665.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(175,577.00)	(1,373,470.00)	682.3%
<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	40.00	300,000.00	749900.0%
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			40.00	300,000.00	749900.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(175,537.00)	(1,073,470.00)	511.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,341,570.00	1,166,033.00	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,570.00	1,166,033.00	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,570.00	1,166,033.00	-13.1%
2) Ending Balance, June 30 (E + F1e)			1,166,033.00	92,563.00	-92.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,166,033.00	92,563.00	-92.1%
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	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00