



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

2022-2023
ADOPTED BUDGET

June 16, 2022



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT CERTIFICATION

2022 - 2023
Adopted Budget

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

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

X

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

Budget available for inspection at:

Public Hearing:

Place: 41870 McAlby
Court, Murrieta, CA
92562

Date: June 06, 2022

Adoption
Date: June 16, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Place: 41870 McAlby
Court,
Murrieta, CA
92562

Date: June 09, 2022

Time: 05:00 PM

Contact person for additional information on the budget reports:

Name: James L.
Whittington

Title: Chief Financial
Officer

Telephone: (951) 696-
1600

E-mail: _____

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 (2021-22) 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
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 16, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

Date of
Meeting: Jun
16,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Roy Monge

Title:

Director, Risk Management

Telephone:

(951) 696-16000

E-mail:



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

GENERAL FUND

2022 - 2023
Adopted Budget

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Overview

The 2022-2023 Adopted Budget was prepared utilizing the following sources:

- ✚ Governor's 2022-2023 May Revision
- ✚ School Services of California Governor's May 2022 Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator
- ✚ Riverside County Office of Education Budget Guidance Letter

Throughout the 2022-2023 fiscal year, key dates and events may have an impact on budget projections and may require budget revisions including, but not limited to:

- ✚ Final State Enacted Budget
 - June 2022
 - At print time of this document, the State budget was not yet signed by the Governor.
- ✚ Student Enrollment
 - August 2022 – First Day of School
 - October 2022 – CBEDS
 - December 2022 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
 - P1 December 2022
 - P2 April 2023
- ✚ COVID-19 Impacts
- ✚ Negotiated agreements with labor partners
- ✚ 2022-2023 Beginning Fund Balance
 - The 2022-2023 projected beginning fund balance is based on estimated actuals for the 2021-2022 fiscal year. The final beginning fund balance will be known as the 2021-2022 fiscal year books are closed and presented in the September 2022 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, 2023-2024 fiscal year, and 2024-2025 fiscal year.

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Enrollment, Average Daily Attendance & Local Control Funding Formula

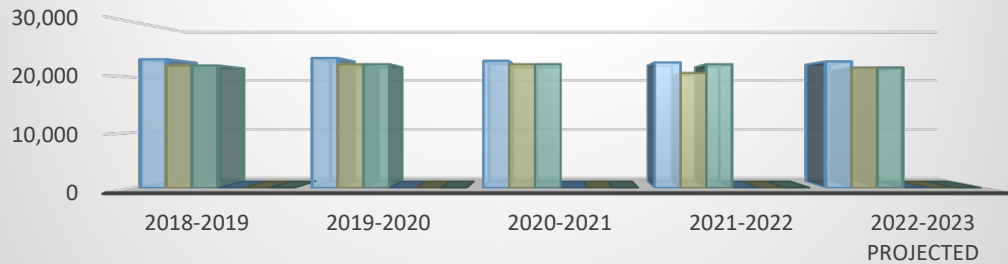
Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Budget Guidance Letter and School Services of California's May 2022 Financial Dashboard. Districts are currently funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants per ADA – TK/K-3, 4-6, 7-8, 9-12
- ✚ TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ Base Grant Investment
- ✚ TK Ratio Add-On
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
 - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
 - District Unduplicated Pupil Count three year rolling average 36.46%
- ✚ Cost of Living Adjustment (COLA)
 - 6.56% Cost of Living Adjustment
- ✚ Projected CBEDS Enrollment 22,849
- ✚ Projected P2 ADA 21,721
- ✚ LCFF Funded ADA 21,727 based on 2022-2023 ADA
 - Includes 6 ADA County Programs

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

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

Historical Enrollment and P2 Average Daily Attendance



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 Projected
CBEDS Enrollment-District Only	23,251	23,470	22,950	22,669	22,849
P2 ADA-District Only	22,113	22,340	22,340	20,753	21,721
LCFF Funded ADA	22,119	22,348	22,348	22,339	21,727
ADA/Enrollment %	95.11%	95.19%	97.34%	91.55%	95.06%
Enrollment Change %	0.56%	0.94%	-2.22%	-1.22%	0.79%
ADA Change %	0.34%	1.03%	0.00%	-7.10%	4.66%

LCFF (Local Control Funding Formula)

LCFF FACTORS	TK-3	4-6	7-8	9-12	TOTAL
Base Grant	\$8,624	\$8,754	\$9,013	\$10,445	
Base Grant Investment	\$266	\$270	\$278	\$322	
Grade Span Adjustment	\$897			\$272	
Supplemental Funding	\$666	\$613	\$631	\$750	
Funded ADA	5,809	4,568	3,530	7,820	21,727
LCFF Grade Level Funding	\$60,884,028	\$41,635,728	\$32,738,394	\$87,618,815	\$232,578,591
Transportation Funding					\$88,659
TK Ratio Add-On					\$1,048,743
2022-2023 PROJECTED LCFF FUNDING					\$233,715,994

LCFF funding totaling \$233,715,994 is comprised of the following sources:

- ✚ State Aid \$116,298,510 = 50%
- ✚ Property Taxes \$61,608,151 = 26%
- ✚ Education Protection Account \$55,809,333 = 24%

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Revenues

2022-2023 Adopted Budget federal revenues include projected awards, one-time carryover funds, and one-time grants for COVID relief funding:

Resource	Description	Allocation
0000	Other Federal	\$ 15,000
0310	Medi-Cal Administrative Activities	\$ 500,000
3010	ESEA: Title I	\$ 2,343,878
3212	Elementary & Secondary School Emergency Relief II (ESSER II) Fund	\$ 1,358,622
3213	Elementary & Secondary School Emergency Relief III (ESSER III) Fund	\$ 2,436,331
3214	Elementary & Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	\$ 845,972
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	\$ 2,177,946
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	\$ 944,748
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	\$ 2,447,435
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 6,384,410
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 12,285
3315	Special Ed: IDEA Preschool Grants	\$ 216,355
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 1,115
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 143,479
4035	ESEA: Title II Improving Teacher Quality	\$ 436,279
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 156,772
4201	ESEA: Title III Immigrant Student Program	\$ 21,845
4203	ESEA: Title III Limited English Proficient	\$ 153,504
5810	Education Connectivity Fund	\$ 2,000,000
	TOTAL FEDERAL REVENUES	\$18,608,030

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Revenues – continued

2022-2023 Adopted Budget state revenues include the following programs:

- ✚ Mandate Block Grant funds are based on 2021-2022 ADA and a 6.56% COLA: K-8 ADA \$34.94, 9-12 ADA \$67.31.
- ✚ Lottery funds are based on projected 2022-2023 Annual ADA: Unrestricted Lottery \$163 per ADA and Lottery Prop 20 \$65 per ADA.
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on prior year 2021-2022 totals.

Resource	Description	Allocation
0000	Mandated Block Grant	\$ 980,354
1100	Lottery	\$ 3,516,074
6053	Universal PreK Planning	\$ 73,323
6300	Lottery Prop 20	\$ 1,402,115
6387	Career Technical Education Incentive Grant	\$ 1,392,089
6388	K-12 Strong Workforce	\$ 56,716
6520	Special Education Workability	\$ 58,145
6546	Special Education Mental Health	\$ 1,501,218
6695	Prop 56 Tobacco Prevention Act	\$ 204,048
7690	STRS on Behalf Pension Contribution	\$12,014,964
5810	California Department of Public Health	\$ 245,717
TOTAL STATE REVENUES		\$23,329,093

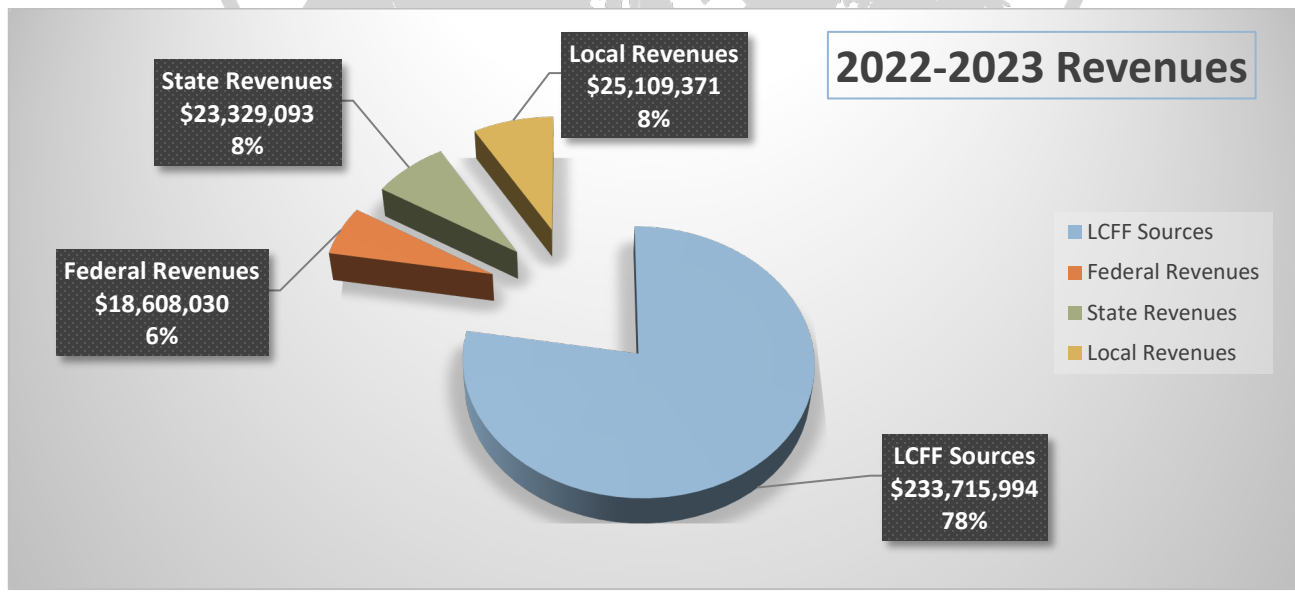
2022-2023 Adopted Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education are funded on district wide projected P2 ADA and are based on 2022-2023 projected revenue information from SELPA.

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Revenues – continued

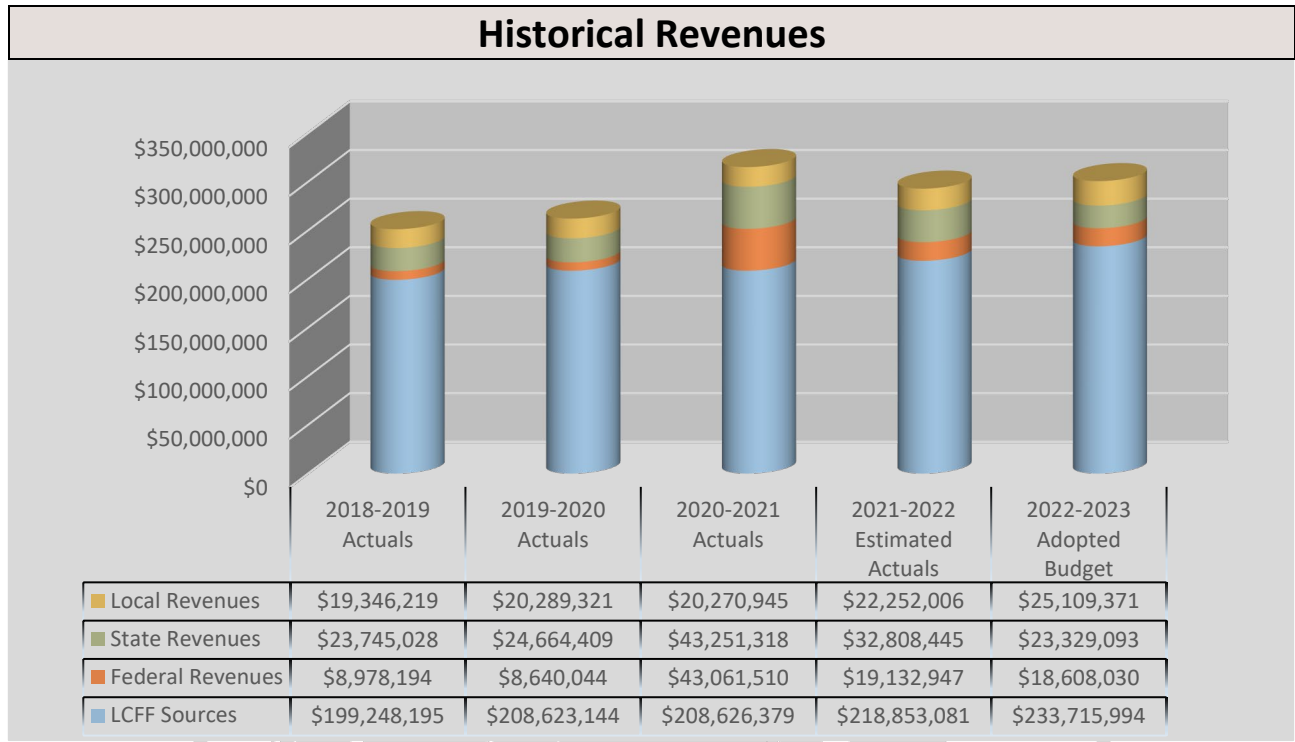
Resource	Description	Allocation
0000	Leases & Rentals	\$ 439,151
0000	Interest	\$ 100,000
0000	Other Income	\$ 755,000
0200	Safety Credits Reimbursements	\$ 1,370,712
0600	Donation Revenue	\$ 400,000
0605	Safety Awards	\$ 19,000
0620	Non-Resident Student Fees	\$ 90,560
0704	Transportation Services	\$ 250,000
0991	Bill to Outside Agencies	\$ 800,000
6500	Special Education SELPA Transfer from COE	\$ 18,148,192
6500	SELPA OCI-OOHC	\$ 1,269,999
6531	Low Incidence Special Education	\$ 359,333
9986	Redevelopment Revenues	\$ 1,107,424
TOTAL LOCAL REVENUES		\$ 25,109,371

2022-2023 Adopted Budget revenues are projected at \$300,762,488.



Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Revenues - continued



Expenditures

Salaries and Benefits

- ✚ 2022-2023 Adopted Budget includes the following FTEs:
 - Certificated Bargaining Unit 1,096.03
 - Classified Bargaining Unit 882.54
 - Management/Support 184.39
- ✚ Certificated staffing ratios to develop initial 2022-2023 general education staffing requirements by grade level:
 - TK – 24:1
 - K-3 – 27:1
 - 4-5 – 32:1
 - 6-8 – 31:1
 - 9-12 – 31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Expenditures – continued

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

	Elementary Schools	Middle Schools	High Schools
Base Hours	36	80	160
Ratio Hours	35:1	35:1 for student counts above 1,000	150:1
Supplemental	15:1 for student count above 900	15:1 for student count above 1,400	14:1 for student count above 2,500

- ✚ Statutory Benefits and Health and Welfare
 - STRS (State Teachers' Retirement System)
 - Adopted Budget included a STRS rate increase of 2.18% from 16.92% to 19.10% equal to approximately \$2.85M within all budget sources.
 - PERS (Public Employees' Retirement System)
 - Adopted Budget included a PERS rate increase of 2.46% from 22.91% to 25.37% equal to approximately \$1.16M within all budget sources.
 - Certificated total statutory benefit rate equal to 23.05%
 - Classified total statutory benefit rate equal to 35.52%
 - Health and Welfare cap \$10,100 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2022-2023 Adopted Budget revenue and expenditure budgets in the restricted General Fund include a projected liability of \$13,899,294.
- ✚ Step and Column
 - All certificated employees \$2,808,762 plus statutory benefits of \$652,407 for a total of \$3,461,169.
 - All classified employees \$426,636 plus statutory benefits of \$149,934 for a total of \$576,570.
- ✚ Retiree Benefits are projected at \$925,985.
- ✚ Annual payments for the 2018-2019 Supplemental Early Retirement Incentive Program: third annual payment of \$2,025,040.
- ✚ The budget also includes approximately \$6.5M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation and AB1522 paid sick leave for substitutes.
- ✚ Salary and benefit projections of \$260,211,281 are equal to 85.83% of total expenditures.

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Expenditures - continued

Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2022 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

2022-2023 Site Allocations			
<u>Site</u>	<u>Discretionary</u>	<u>Site</u>	<u>Discretionary</u>
Alta Murrieta Elementary	\$ 67,864	Tovashal Elementary	\$ 57,244
Antelope Hills Elementary	\$ 59,132	Shivela Middle	\$ 111,759
Avaxat Elementary	\$ 58,011	Thompson Middle	\$ 123,264
Buchanan Elementary	\$ 66,861	Warm Springs Middle	\$ 83,321
Cole Canyon Elementary	\$ 75,888	McElhinney Middle	\$ 111,523
E. Hale Curran Elementary	\$ 52,170	Murrieta Valley High	\$ 206,382
Lisa J. Mails Elementary	\$ 67,746	Murrieta Mesa High	\$ 213,822
Monte Vista Elementary	\$ 61,846	Vista Murrieta High	\$ 287,982
Murrieta Elementary	\$ 69,457	Murrieta Canyon Academy	\$ 27,760
Rail Ranch Elementary	\$ 51,993	Learn @ Home	\$ 30,274
		Total	\$1,884,299

2022-2023 Department Discretionary Allocations			
<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 60,000	Infrastructure	\$ 13,467
Communications	\$ 38,000	Maintenance	\$ 26,000
Educational Services	\$ 48,425	Operations & Grounds	\$ 43,500
Facilities/Planning/Const/SIS	\$ 13,000	Special Education	\$ 145,200
Fiscal Services	\$ 36,000	Student Support	\$ 80,437
Human Resources	\$ 41,000	Technology	\$ 47,000
		Total	\$ 592,029

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Expenditures – continued

Other Expenditures

- ✚ Lottery expenditures totaling \$6,831,167 include the following:
 - Certificated Teacher Salaries and Benefits \$3,516,074.
 - Educational Services, Curriculum and Instruction, Dual Enrollment, IB, Library Support and Software Programs \$1,402,115.
 - Partial textbook adoption (Restricted Lottery) budgeted at \$1,912,978.
- ✚ Site Programs: Athletics, Band, Choir and Drama \$469,925
- ✚ Expanded Learning Opportunities Grants (ELOG) one-time funds to be used for ongoing expenditures totaling \$4,155,533 in the current fiscal year. These expenditures include but are not limited to:
 - Elementary Counselors
 - High School Credit Recovery
 - DSLI
 - Physical Education Teachers and Aides
 - Middle School Inclusion Sections
 - Mental Health Services and Supports
 - Professional Development
 - Elementary SEL Curriculum
 - Paraprofessionals
- ✚ ESSER II one-time funds to be used for one-time COVID related costs equal to \$1,358,622.
- ✚ ESSER III one-time funds to be used for learning loss support costs equal to \$3,282,303.
 - Bilingual Aides
 - Education Technology
 - Mental Health Services and Supports
 - Middle School Academic Sections
 - Summer School
 - Tutoring
- ✚ Textbook adoption budgeted at \$4,862,022.
- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$7,320,000.
- ✚ Districtwide supplies, software, and other operational services are included at \$7,281,837

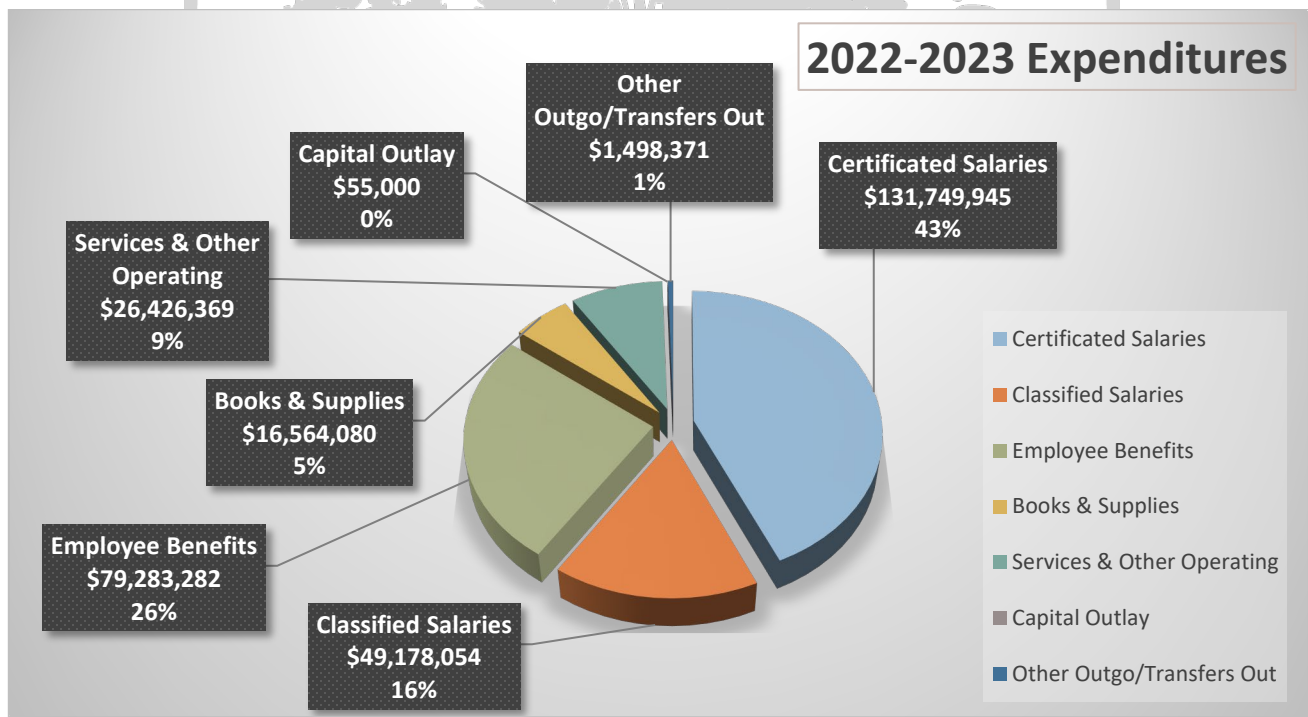
Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Expenditures – continued

Other Expenditures

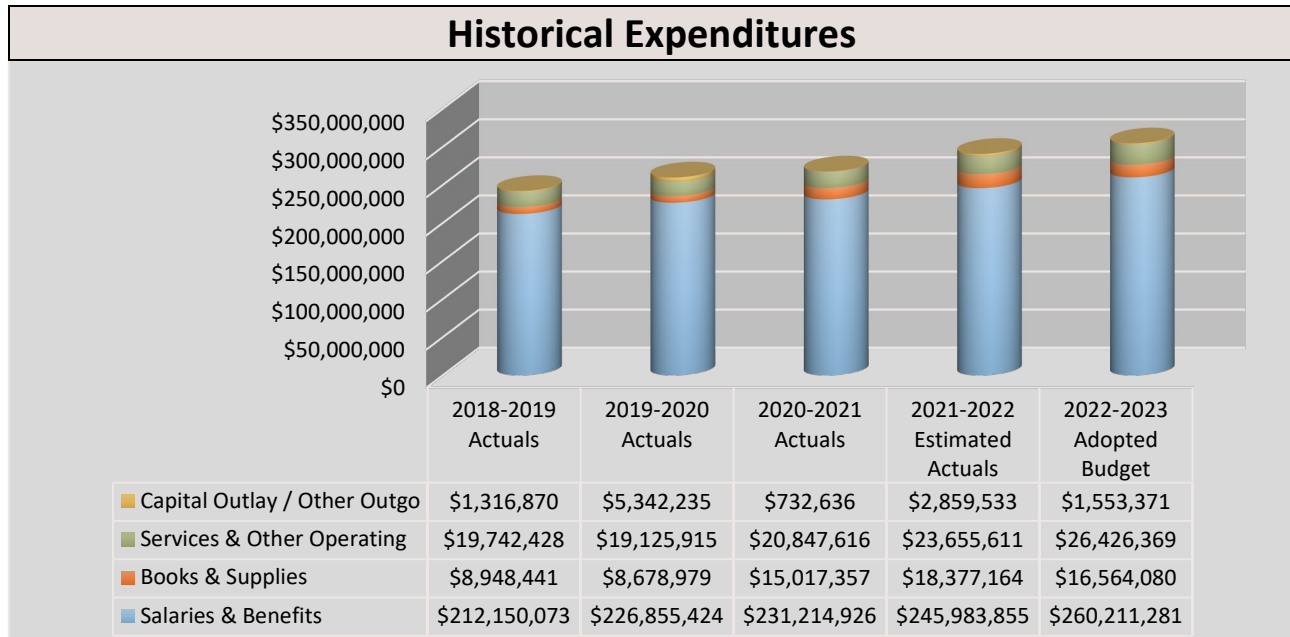
- ✚ Long term debt and other outgo expenditures have been budgeted at \$363,541.
 - Long term debt includes payments for the District Support Center COP.
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$2,408,109.
- ✚ Murrieta Valley Unified School District's approved indirect cost rate for 2022-2023 is 5.34% and will provide an estimated \$1,669,812 to the unrestricted general fund from restricted resources and other district funds.

2022-2023 Adopted Budget expenditures are projected at \$304,755,101.



Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Expenditures – continued



Other Financing Sources and Uses

The 2022-2023 Adopted Budget includes transfers out from General Fund to the Special Reserve Fund for Capital Outlay Projects in the amount of \$1,600,000 to support aging classrooms and technology replacement.

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Contributions to 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 2022-2023 Ongoing and Major Maintenance-Restricted Maintenance Account contribution is \$8,484,681 equal to 3% of total General Fund expenditures. STRS On-Behalf Pension Contribution and certain federal onetime COVID relief funds are excluded from the General Fund expenditure total, prior to calculating the 3% contribution.
- ✚ Special Education
 - Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$31,430,910.
- ✚ 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 \$5,523,616.

Local Control Accountability Plan

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.

Murrieta Valley Unified School District - General Fund 2022-2023 Adopted Budget Assumptions

Local Control Accountability Plan – continued

Goal 4 Engagement, Culture and Climate:

- Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2022-2023 is equal to 7.29%. Murrieta Valley Unified School District is projected to receive \$16,135,803 in Supplemental and Concentration Grant Funding. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

Goal 1	Goal 2	Goal 3	Goal 4	Total
\$ 11,664,475	\$ 4,799,927	\$ 1,094,096	\$ 1,581,869	\$ 19,140,367

2022-2023 Adopted Budget incorporates all four district goals, expenditures related to student achievement and increased/improved services requirements.

Murrieta Valley Unified School District - General Fund 2022-2023 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 2022-2023 projected ending balance.

2022-2023 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 10,184,960	\$ 10,184,960
Committed	\$ 32,044,852	\$ 0	\$ 32,044,852
Assigned	\$ 4,636,593	\$ 0	\$ 4,636,593
Unassigned Reserve for Economic Uncertainties 3%	\$ 9,142,653	\$ 0	\$ 9,142,653
Unassigned/Unappropriated	\$ 16,696,264	\$ 0	\$ 16,696,264
ENDING FUND BALANCE TOTALS	\$62,535,362	\$ 10,184,960	\$72,720,322

The 2022-2023 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two subsequent fiscal years.

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	218,853,081.00	0.00	218,853,081.00	233,715,994.00	0.00	233,715,994.00	6.8%
2) Federal Revenue		8100-8299	242,911.00	18,890,036.00	19,132,947.00	515,000.00	18,093,030.00	18,608,030.00	-2.7%
3) Other State Revenue		8300-8599	4,701,708.00	28,106,737.00	32,808,445.00	4,496,428.00	18,832,665.00	23,329,093.00	-28.9%
4) Other Local Revenue		8600-8799	3,829,798.00	18,422,208.00	22,252,006.00	4,224,423.00	20,884,948.00	25,109,371.00	12.8%
5) TOTAL, REVENUES			227,627,498.00	65,418,981.00	293,046,479.00	242,951,845.00	57,810,643.00	300,762,488.00	2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	97,336,705.00	32,546,709.00	129,883,414.00	99,411,237.00	32,338,708.00	131,749,945.00	1.4%
2) Classified Salaries		2000-2999	27,406,531.00	18,677,420.00	46,083,951.00	28,953,128.00	20,224,926.00	49,178,054.00	6.7%
3) Employee Benefits		3000-3999	41,152,924.00	28,863,566.00	70,016,490.00	45,962,670.00	33,320,612.00	79,283,282.00	13.2%
4) Books and Supplies		4000-4999	9,773,082.00	8,604,082.00	18,377,164.00	9,142,315.00	7,421,765.00	16,564,080.00	-9.9%
5) Services and Other Operating Expenditures		5000-5999	16,632,161.00	7,023,450.00	23,655,611.00	19,091,707.00	7,334,662.00	26,426,369.00	11.7%
6) Capital Outlay		6000-6999	254,283.00	1,104,959.00	1,359,242.00	0.00	55,000.00	55,000.00	-96.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	455,421.00	88,000.00	543,421.00	408,541.00	100,000.00	508,541.00	-6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,603,565.00)	1,060,435.00	(543,130.00)	(1,669,812.00)	1,059,642.00	(610,170.00)	12.3%
9) TOTAL, EXPENDITURES			191,407,542.00	97,968,621.00	289,376,163.00	201,299,786.00	101,855,315.00	303,155,101.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,219,956.00	(32,549,640.00)	3,670,316.00	41,652,059.00	(44,044,672.00)	(2,392,613.00)	-165.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,374,516.00)	37,374,516.00	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,874,516.00)	37,374,516.00	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,654,560.00)	4,824,876.00	2,170,316.00	1,032,668.00	(5,025,281.00)	(3,992,613.00)	-284.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
2) Ending Balance, June 30 (E + F1e)			61,502,694.00	15,210,241.00	76,712,935.00	62,535,362.00	10,184,960.00	72,720,322.00	-5.2%
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	15,210,241.00	15,210,241.00	0.00	10,184,960.00	10,184,960.00	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	32,400,078.00	0.00	32,400,078.00	32,044,852.00	0.00	32,044,852.00	-1.1%
d) Assigned									
Other Assignments		9780	9,726,906.00	0.00	9,726,906.00	4,636,593.00	0.00	4,636,593.00	-52.3%
Medi-Cal LEA Audit Repayment	0000	9780	648,733.00		648,733.00			0.00	
Medi-Cal Administrative Activities	0000	9780	808,285.00		808,285.00			0.00	
Outstanding Mandates One-time Funds	0000	9780	5,010,808.00		5,010,808.00			0.00	
Donations	0000	9780	680,000.00		680,000.00			0.00	
Saturday School Reimbursement Program	0000	9780	77,000.00		77,000.00			0.00	
Site Safety Awards	0000	9780	62,000.00		62,000.00			0.00	
Green Team Schools	0000	9780	26,630.00		26,630.00			0.00	
Site Facilities Use Agreements	0000	9780	105,000.00		105,000.00			0.00	
Other Grants	0000	9780	12,000.00		12,000.00			0.00	
Non-Resident Student Fees	0000	9780	796,450.00		796,450.00			0.00	
LCAP Site Supplemental	0000	9780	1,500,000.00		1,500,000.00			0.00	
Medi-Cal LEA Audit Repayment	0000	9780			0.00	648,733.00		648,733.00	
Medi-Cal Administrative Activities	0000	9780			0.00	701,515.00		701,515.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Donations	0000	9780			0.00	680,000.00		680,000.00	
Saturday School Reimbursement Program	0000	9780			0.00	77,000.00		77,000.00	
Site Safety Awards	0000	9780			0.00	62,000.00		62,000.00	
Green Team Schools	0000	9780			0.00	26,630.00		26,630.00	
Site Facilities Use Agreements	0000	9780			0.00	105,000.00		105,000.00	
Other Grants	0000	9780			0.00	12,000.00		12,000.00	
Non-Resident Student Fees	0000	9780			0.00	823,715.00		823,715.00	
LCAP Site Supplemental	0000	9780			0.00	1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,724,679.00	0.00	8,724,679.00	9,142,653.00	0.00	9,142,653.00	4.8%
Unassigned/Unappropriated Amount		9790	10,636,031.00	0.00	10,636,031.00	16,696,264.00	0.00	16,696,264.00	57.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	61,502,695.00	15,210,241.00	76,712,936.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			61,502,695.00	15,210,241.00	76,712,936.00				
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)			61,502,695.00	15,210,241.00	76,712,936.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	98,130,131.00	0.00	98,130,131.00	116,298,510.00	0.00	116,298,510.00	18.5%
Education Protection Account State Aid - Current Year		8012	59,114,302.00	0.00	59,114,302.00	55,809,333.00	0.00	55,809,333.00	-5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	556,144.00	0.00	556,144.00	556,144.00	0.00	556,144.00	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	56,999,290.00	0.00	56,999,290.00	56,999,290.00	0.00	56,999,290.00	0.0%
Unsecured Roll Taxes		8042	2,422,766.00	0.00	2,422,766.00	2,422,766.00	0.00	2,422,766.00	0.0%
Prior Years' Taxes		8043	3,148,375.00	0.00	3,148,375.00	3,148,375.00	0.00	3,148,375.00	0.0%
Supplemental Taxes		8044	1,284,577.00	0.00	1,284,577.00	1,284,577.00	0.00	1,284,577.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,965,502.00)	0.00	(5,965,502.00)	(5,965,502.00)	0.00	(5,965,502.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,180,653.00	0.00	3,180,653.00	3,180,653.00	0.00	3,180,653.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			218,870,736.00	0.00	218,870,736.00	233,734,146.00	0.00	233,734,146.00	6.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,655.00)	0.00	(17,655.00)	(18,152.00)	0.00	(18,152.00)	2.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			218,853,081.00	0.00	218,853,081.00	233,715,994.00	0.00	233,715,994.00	6.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,229,261.00	5,229,261.00	0.00	6,396,695.00	6,396,695.00	22.3%
Special Education Discretionary Grants		8182	0.00	238,616.00	238,616.00	0.00	367,470.00	367,470.00	54.0%
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		2,227,033.00	2,227,033.00		2,343,878.00	2,343,878.00	5.2%
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		569,626.00	569,626.00		436,279.00	436,279.00	-23.4%
Title III, Part A, Immigrant Student Program	4201	8290		19,189.00	19,189.00		21,845.00	21,845.00	13.8%
Title III, Part A, English Learner Program	4203	8290		134,945.00	134,945.00		153,504.00	153,504.00	13.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		163,874.00	163,874.00		156,772.00	156,772.00	-4.3%
Career and Technical Education	3500-3599	8290		113,596.00	113,596.00		143,479.00	143,479.00	26.3%
All Other Federal Revenue	All Other	8290	227,911.00	10,193,896.00	10,421,807.00	500,000.00	8,073,108.00	8,573,108.00	-17.7%
TOTAL, FEDERAL REVENUE			242,911.00	18,890,036.00	19,132,947.00	515,000.00	18,093,030.00	18,608,030.00	-2.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	978,777.00	0.00	978,777.00	980,354.00	0.00	980,354.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	3,722,931.00	1,460,970.00	5,183,901.00	3,516,074.00	1,402,115.00	4,918,189.00	-5.1%
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		137,401.00	137,401.00		204,048.00	204,048.00	48.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,072,394.00	1,072,394.00		1,392,089.00	1,392,089.00	29.8%
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%
All Other State Revenue	All Other	8590	0.00	25,435,972.00	25,435,972.00	0.00	15,834,413.00	15,834,413.00	-37.7%
TOTAL, OTHER STATE REVENUE			4,701,708.00	28,106,737.00	32,808,445.00	4,496,428.00	18,832,665.00	23,329,093.00	-28.9%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,085,710.00	1,085,710.00	0.00	1,107,424.00	1,107,424.00	2.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	31,856.00	0.00	31,856.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	452,440.00	0.00	452,440.00	439,151.00	0.00	439,151.00	-2.9%
Interest		8660	140,000.00	0.00	140,000.00	100,000.00	0.00	100,000.00	-28.6%
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	68,420.00	0.00	68,420.00	90,560.00	0.00	90,560.00	32.4%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,137,082.00	0.00	3,137,082.00	3,344,712.00	0.00	3,344,712.00	6.6%
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		17,336,498.00	17,336,498.00		19,777,524.00	19,777,524.00	14.1%
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			3,829,798.00	18,422,208.00	22,252,006.00	4,224,423.00	20,884,948.00	25,109,371.00	12.8%
TOTAL, REVENUES			227,627,498.00	65,418,981.00	293,046,479.00	242,951,845.00	57,810,643.00	300,762,488.00	2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,327,562.00	28,496,136.00	108,823,698.00	81,794,004.00	27,821,053.00	109,615,057.00	0.7%
Certificated Pupil Support Salaries		1200	6,415,948.00	2,688,700.00	9,104,648.00	6,985,646.00	2,949,908.00	9,935,554.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,365,706.00	1,184,129.00	11,549,835.00	10,383,836.00	1,266,260.00	11,650,096.00	0.9%
Other Certificated Salaries		1900	227,489.00	177,744.00	405,233.00	247,751.00	301,487.00	549,238.00	35.5%
TOTAL, CERTIFICATED SALARIES			97,336,705.00	32,546,709.00	129,883,414.00	99,411,237.00	32,338,708.00	131,749,945.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,125,505.00	11,906,631.00	15,032,136.00	3,467,993.00	13,956,400.00	17,424,393.00	15.9%
Classified Support Salaries		2200	12,943,464.00	5,180,948.00	18,124,412.00	13,636,136.00	4,924,941.00	18,561,077.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	2,255,710.00	690,105.00	2,945,815.00	2,218,036.00	760,721.00	2,978,757.00	1.1%
Clerical, Technical and Office Salaries		2400	8,946,077.00	746,480.00	9,692,557.00	8,492,182.00	531,976.00	10,024,158.00	3.4%
Other Classified Salaries		2900	135,775.00	153,256.00	289,031.00	138,781.00	50,888.00	189,669.00	-34.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CLASSIFIED SALARIES			27,406,531.00	18,677,420.00	46,083,951.00	28,953,128.00	20,224,926.00	49,178,054.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,353,935.00	17,369,577.00	33,723,512.00	18,954,789.00	19,924,347.00	38,879,136.00	15.3%
PERS		3201-3202	5,670,535.00	4,089,585.00	9,760,120.00	6,846,215.00	5,116,747.00	11,962,962.00	22.6%
OASDI/Medicare/Alternative		3301-3302	3,340,689.00	1,914,746.00	5,255,435.00	3,655,331.00	2,065,342.00	5,720,673.00	8.9%
Health and Welfare Benefits		3401-3402	9,752,682.00	4,203,840.00	13,956,522.00	10,365,950.00	4,900,326.00	15,266,276.00	9.4%
Unemployment Insurance		3501-3502	597,819.00	255,920.00	853,739.00	641,665.00	262,565.00	904,230.00	5.9%
Workers' Compensation		3601-3602	2,494,688.00	1,029,898.00	3,524,586.00	2,567,295.00	1,051,285.00	3,618,580.00	2.7%
OPEB, Allocated		3701-3702	899,352.00	0.00	899,352.00	906,385.00	0.00	906,385.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,043,224.00	0.00	2,043,224.00	2,025,040.00	0.00	2,025,040.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			41,152,924.00	28,863,566.00	70,016,490.00	45,962,670.00	33,320,612.00	79,283,282.00	13.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,602,703.00	519,212.00	6,121,915.00	4,936,022.00	2,593,393.00	7,529,415.00	23.0%
Books and Other Reference Materials		4200	12,698.00	110,381.00	123,079.00	7,655.00	132,500.00	140,155.00	13.9%
Materials and Supplies		4300	3,281,597.00	1,867,377.00	5,148,974.00	3,784,372.00	2,837,416.00	6,621,788.00	28.6%
Noncapitalized Equipment		4400	876,084.00	6,107,112.00	6,983,196.00	414,266.00	1,858,456.00	2,272,722.00	-67.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,773,082.00	8,604,082.00	18,377,164.00	9,142,315.00	7,421,765.00	16,564,080.00	-9.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,793,127.00	1,793,127.00	0.00	1,778,872.00	1,778,872.00	-0.8%
Travel and Conferences		5200	112,207.00	74,636.00	186,843.00	276,264.00	194,346.00	470,610.00	151.9%
Dues and Memberships		5300	51,187.00	1,203.00	52,390.00	63,050.00	7,115.00	70,165.00	33.9%
Insurance	5400 - 5450		2,184,218.00	0.00	2,184,218.00	2,410,600.00	0.00	2,410,600.00	10.4%
Operations and Housekeeping Services		5500	6,315,696.00	0.00	6,315,696.00	7,356,000.00	0.00	7,356,000.00	16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,659,349.00	1,441,753.00	3,101,102.00	1,688,583.00	1,422,038.00	3,110,621.00	0.3%
Transfers of Direct Costs		5710	(266,045.00)	266,045.00	0.00	(176,000.00)	176,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,362.00)	0.00	(10,362.00)	(10,570.00)	0.00	(10,570.00)	2.0%
Professional/Consulting Services and Operating Expenditures		5800	6,435,088.00	3,352,037.00	9,787,125.00	7,299,429.00	3,740,191.00	11,039,620.00	12.8%
Communications		5900	150,823.00	94,649.00	245,472.00	184,351.00	16,100.00	200,451.00	-18.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,632,161.00	7,023,450.00	23,655,611.00	19,091,707.00	7,334,662.00	26,426,369.00	11.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	220,043.00	220,043.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	254,283.00	884,916.00	1,139,199.00	0.00	55,000.00	55,000.00	-95.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			254,283.00	1,104,959.00	1,359,242.00	0.00	55,000.00	55,000.00	-96.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,000.00	88,000.00	178,000.00	45,000.00	100,000.00	145,000.00	-18.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	80,421.00	0.00	80,421.00	63,541.00	0.00	63,541.00	-21.0%
Other Debt Service - Principal		7439	285,000.00	0.00	285,000.00	300,000.00	0.00	300,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			455,421.00	88,000.00	543,421.00	408,541.00	100,000.00	508,541.00	-6.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,060,435.00)	1,060,435.00	0.00	(1,059,642.00)	1,059,642.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(543,130.00)	0.00	(543,130.00)	(610,170.00)	0.00	(610,170.00)	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,603,565.00)	1,060,435.00	(543,130.00)	(1,669,812.00)	1,059,642.00	(610,170.00)	12.3%
TOTAL, EXPENDITURES			191,407,542.00	97,968,621.00	289,376,163.00	201,299,786.00	101,855,315.00	303,155,101.00	4.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	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 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	(37,374,516.00)	37,374,516.00	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,374,516.00)	37,374,516.00	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,874,516.00)	37,374,516.00	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	218,853,081.00	0.00	218,853,081.00	233,715,994.00	0.00	233,715,994.00	6.8%
2) Federal Revenue		8100-8299	242,911.00	18,890,036.00	19,132,947.00	515,000.00	18,093,030.00	18,608,030.00	-2.7%
3) Other State Revenue		8300-8599	4,701,708.00	28,106,737.00	32,808,445.00	4,496,428.00	18,832,665.00	23,329,093.00	-28.9%
4) Other Local Revenue		8600-8799	3,829,798.00	18,422,208.00	22,252,006.00	4,224,423.00	20,884,948.00	25,109,371.00	12.8%
5) TOTAL, REVENUES			227,627,498.00	65,418,981.00	293,046,479.00	242,951,845.00	57,810,643.00	300,762,488.00	2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	115,172,990.00	73,733,112.00	188,906,102.00	118,805,924.00	77,662,298.00	196,468,222.00	4.0%
2) Instruction - Related Services	2000-2999		19,574,545.00	4,966,016.00	24,540,561.00	20,592,289.00	5,232,244.00	25,824,533.00	5.2%
3) Pupil Services	3000-3999		16,751,278.00	8,990,810.00	25,742,088.00	18,661,016.00	10,060,974.00	28,721,990.00	11.6%
4) Ancillary Services	4000-4999		3,472,939.00	614,296.00	4,087,235.00	3,862,497.00	238,346.00	4,100,843.00	0.3%
5) Community Services	5000-5999		265,731.00	10,658.00	276,389.00	334,291.00	0.00	334,291.00	20.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,776,220.00	1,370,705.00	17,146,925.00	17,246,178.00	1,322,862.00	18,569,040.00	8.3%
8) Plant Services	8000-8999		19,938,418.00	8,195,024.00	28,133,442.00	21,389,050.00	7,238,591.00	28,627,641.00	1.8%
9) Other Outgo	9000-9999		455,421.00	88,000.00	543,421.00	408,541.00	100,000.00	508,541.00	-6.4%
10) TOTAL, EXPENDITURES			191,407,542.00	97,968,621.00	289,376,163.00	201,299,786.00	101,855,315.00	303,155,101.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,219,956.00	(32,549,640.00)	3,670,316.00	41,652,059.00	(44,044,672.00)	(2,392,613.00)	-165.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,500,000.00	0.00	1,500,000.00	1,600,000.00	0.00	1,600,000.00	6.7%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(37,374,516.00)	37,374,516.00	0.00	(39,019,391.00)	39,019,391.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,874,516.00)	37,374,516.00	(1,500,000.00)	(40,619,391.00)	39,019,391.00	(1,600,000.00)	6.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,654,560.00)	4,824,876.00	2,170,316.00	1,032,668.00	(5,025,281.00)	(3,992,613.00)	-284.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,157,254.00	10,385,365.00	74,542,619.00	61,502,694.00	15,210,241.00	76,712,935.00	2.9%
2) Ending Balance, June 30 (E + F1e)			61,502,694.00	15,210,241.00	76,712,935.00	62,535,362.00	10,184,960.00	72,720,322.00	-5.2%
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	15,210,241.00	15,210,241.00	0.00	10,184,960.00	10,184,960.00	-33.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		32,400,078.00	0.00	32,400,078.00	32,044,852.00	0.00	32,044,852.00	-1.1%
d) Assigned									
Other Assignments (by Resource/Object)	9780		9,726,906.00	0.00	9,726,906.00	4,636,593.00	0.00	4,636,593.00	-52.3%
Medi-Cal LEA Audit Repayment	0000	9780	648,733.00		648,733.00			0.00	
Medi-Cal Administrative Activities	0000	9780	808,285.00		808,285.00			0.00	
Outstanding Mandates One-time Funds	0000	9780	5,010,808.00		5,010,808.00			0.00	
Donations	0000	9780	680,000.00		680,000.00			0.00	
Saturday School Reimbursement Program	0000	9780	77,000.00		77,000.00			0.00	
Site Safety Awards	0000	9780	62,000.00		62,000.00			0.00	
Green Team Schools	0000	9780	26,630.00		26,630.00			0.00	
Site Facilities Use Agreements	0000	9780	105,000.00		105,000.00			0.00	
Other Grants	0000	9780	12,000.00		12,000.00			0.00	
Non-Resident Student Fees	0000	9780	796,450.00		796,450.00			0.00	
LCAP Site Supplemental	0000	9780	1,500,000.00		1,500,000.00			0.00	
Medi-Cal LEA Audit Repayment	0000	9780			0.00	648,733.00		648,733.00	
Medi-Cal Administrative Activities	0000	9780			0.00	701,515.00		701,515.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Donations	0000	9780			0.00	680,000.00		680,000.00	
Saturday School Reimbursement Program	0000	9780			0.00	77,000.00		77,000.00	
Site Safety Awards	0000	9780			0.00	62,000.00		62,000.00	
Green Team Schools	0000	9780			0.00	26,630.00		26,630.00	
Site Facilities Use Agreements	0000	9780			0.00	105,000.00		105,000.00	
Other Grants	0000	9780			0.00	12,000.00		12,000.00	
Non-Resident Student Fees	0000	9780			0.00	823,715.00		823,715.00	
LCAP Site Supplemental	0000	9780			0.00	1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,724,679.00	0.00	8,724,679.00	9,142,653.00	0.00	9,142,653.00	4.8%
Unassigned/Unappropriated Amount		9790	10,636,031.00	0.00	10,636,031.00	16,696,264.00	0.00	16,696,264.00	57.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	4,777,290.00	3,582,966.00
6300	Lottery: Instructional Materials	2,412,411.00	499,433.00
6500	Special Education	522,801.00	522,801.00
6537	Special Ed: Learning Recovery Support	1,710,899.00	0.00
6546	Mental Health-Related Services	50,940.00	50,940.00
6547	Special Education Early Intervention Preschool Grant	1,266,909.00	858,643.00
7311	Classified School Employee Professional Development Block Grant	120,734.00	0.00
7412	A-G Access/Success Grant	794,550.00	794,550.00
7413	A-G Learning Loss Mitigation Grant	297,873.00	24,771.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,447,882.00	684,532.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,425,805.00	2,754,991.00
9010	Other Restricted Local	382,147.00	411,333.00
Total, Restricted Balance		15,210,241.00	10,184,960.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SUPPLEMENTAL FORMS

2022 - 2023
Adopted Budget

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,753.25	20,653.25	22,332.72	21,721.07	21,721.07	21,721.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,753.25	20,653.25	22,332.72	21,721.07	21,721.07	21,721.07
5. District Funded County Program ADA						
a. County Community Schools	2.64	2.64	2.64	2.64	2.64	2.64
b. Special Education-Special Day Class	3.27	3.27	3.27	3.27	3.27	3.27
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.18	.18	.18	.18	.18	.18
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.09	6.09	6.09	6.09	6.09	6.09

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,759.34	20,659.34	22,338.81	21,727.16	21,727.16	21,727.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

Projected Cash Flow

GENERAL FUND	2021-2022 Estimated Actuals	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JANUARY	FEB.	MARCH	APRIL	MAY	JUNE	TOTAL CASH FLOW	PROJECTED ACCRUALS	TOTAL
Actuals thru May 31, 2022																
BEGINNING CASH BALANCE	53,857,102	53,857,102	30,934,693	47,880,590	58,968,651	57,808,175	42,358,948	64,032,519	57,560,492	61,494,355	64,226,594	60,879,339	47,478,433	53,857,102		53,857,102
STATE AID	98,130,131	15,766,141 16.07%	15,766,141 16.07%	15,766,141 16.07%	15,766,141 16.07%	0 0.00%	0 0.00%	6,306,456 6.43%	6,506,306 6.63%	6,506,306 6.63%	6,506,306 6.63%	6,506,306 6.63%	2,733,887 2.79%	98,130,131 100.00%	0	98,130,131
EPA (8012)	59,114,302	0 0.00%	0 0.00%	14,087,990 22.87%	0 0.00%	0 0.00%	14,087,990 22.87%	0 0.00%	0 0.00%	17,287,201 28.06%	0 0.00%	0 0.00%	13,651,121 22.16%	59,114,302 95.95%	0	59,114,302
PROPERTY TAXES	61,608,648	0 0.00%	1,862,455 3.02%	481,716 0.78%	912,803 1.48%	2,527,491 4.10%	18,566,488 30.14%	1,816,965 2.95%	14,838,740 24.09%	1,128,027 1.83%	6,187,308 10.04%	619,373 1.01%	12,667,282 20.56%	61,608,648 100.00%	0	61,608,648
FEDERAL REVENUE	23,600,597	0 0.00%	1,949,648 8.26%	618,731 2.62%	-575,198 -2.44%	1,075,675 4.56%	1,251,680 5.30%	1,549,730 6.57%	69,426 0.29%	-101,657 -0.43%	1,002,906 4.25%	1,056,876 4.48%	2,633,477 11.16%	10,531,294 44.62%	13,069,303	23,600,597
OTHER STATE REVENUE	29,961,077	0 0.00%	1,025,273 3.42%	0 0.00%	-136,023 -0.45%	1,549,248 5.17%	2,118,775 7.07%	6,200,767 20.70%	308,700 1.03%	1,946,125 6.50%	559,609 1.87%	-217,302 -0.73%	12,332,259 41.16%	25,687,431 85.74%	4,273,646	29,961,077
OTHER LOCAL REVENUE	20,774,683	893 0.00%	93,444 0.45%	191,949 0.92%	675,633 3.25%	750,828 3.61%	6,002,298 28.89%	718,880 3.46%	2,993,786 14.41%	36,212 0.17%	36,580 0.18%	885,721 4.26%	1,275,830 6.14%	13,662,054 65.76%	7,112,629	20,774,683
INTERFUND TRANSFERS IN OTHER SOURCES	0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0%	0	0
TOTAL REVENUES	293,189,438	15,767,034	20,696,961	31,146,527	16,643,356	5,903,242	42,027,231	16,592,798	24,716,958	26,802,213	14,292,709	8,850,974	45,293,856	268,733,859	24,455,579	293,189,438
		5.38%	7.06%	10.62%	5.68%	2.01%	14.33%	5.66%	8.43%	9.14%	4.87%	3.02%	15.45%	91.66%	8.34%	100.00%
CERTIFICATED SALARIES	129,883,414	9,522,025 7.33%	10,266,981 7.90%	10,250,548 7.89%	10,838,020 8.34%	10,919,180 8.41%	12,126,551 9.34%	10,810,267 8.32%	10,826,687 8.34%	10,941,803 8.42%	10,962,531 8.44%	10,978,839 8.45%	10,978,839 8.45%	129,422,271 99.64%	461,143	129,883,414
CLASSIFIED SALARIES	46,083,951	2,865,710 6.22%	3,432,221 7.45%	3,531,447 7.66%	3,771,087 8.18%	3,850,911 8.36%	4,097,999 8.89%	4,285,642 9.30%	3,826,213 8.30%	4,083,928 8.86%	3,707,766 8.05%	3,964,354 8.60%	2,865,710 6.22%	44,282,988 96.09%	1,800,963	46,083,951
EMPLOYEE BENEFITS	70,016,490	6,920,608 9.88%	4,330,961 6.19%	4,396,287 6.28%	4,591,480 6.56%	4,569,252 6.53%	5,135,983 7.34%	5,547,856 7.92%	4,646,574 6.64%	3,984,723 5.69%	4,633,741 6.62%	5,398,309 7.71%	15,043,518 21.49%	69,199,292 98.83%	817,198	70,016,490
BOOKS & SUPPLIES	18,377,164	120,423 0.66%	1,496,147 8.14%	2,014,100 10.94%	813,878 4.43%	665,882 3.62%	1,874,292 10.20%	1,674,985 9.11%	610,355 3.32%	1,264,783 6.88%	1,669,278 9.08%	573,859 3.12%	2,977,772 16.20%	15,755,754 85.74%	2,621,410	18,377,164
SERVICES, OPERATING EXP.	23,655,611	3,980,346 16.83%	1,999,232 8.45%	1,384,482 5.85%	3,130,602 13.23%	1,033,036 4.37%	1,090,342 4.61%	1,634,050 6.91%	992,897 4.20%	1,200,632 5.08%	1,726,925 7.30%	1,293,210 5.47%	2,105,973 8.90%	21,571,727 91.19%	2,083,884	23,655,611
CAPITAL OUTLAY	1,359,242	127,292 0.54%	308,767 1.31%	118,269 0.50%	16,788 0.07%	22,628 0.10%	112,480 0.48%	40,831 0.17%	183,665 0.78%	40,641 0.17%	74,425 0.31%	54,335 0.23%	82,610 0.35%	1,182,731 5.00%	176,511	1,359,242
OTHER OUTGO	543,421	198,211 36.47%	12,206 2.25%	12,206 2.25%	12,206 2.25%	0 0.00%	0 0.00%	184,298 33.91%	-724 -0.13%	-724 -0.13%	-724 -0.13%	-2,096 -0.39%	0 0.00%	414,859 76.34%	128,562	543,421
DIR. SUPPORT/INDIRECT COSTS	-543,130	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	-543,130	-543,130
TRANSFERS OUT	1,500,000	0 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 100.00%	1,500,000	1,500,000
OTHER USES	0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0	0
TOTAL EXPENDITURES	290,876,163	23,734,615	21,846,515	21,707,339	23,174,061	21,060,889	24,437,647	24,177,929	21,085,667	21,515,786	22,773,942	22,260,810	34,054,422	281,829,622	9,046,541	290,876,163
	% 20-21 unaudited actuals	8.16%	7.51%	7.46%	7.97%	7.24%	8.40%	8.31%	7.25%	7.40%	7.83%	7.65%	11.71%	96.89%	3.11%	100.00%
Fair Value Adj to Cash-9111		10,771														
Accounts Receivable-9200	26,590,516	-12,469,418	19,794,090	1,559,755	5,377,347	10,256	4,388,551	1,113,104	318,205	1,292,619	5,133,377	5,141	67,488	26,590,516	0	26,590,516
Cash Collections Awaiting Deposit-9140	202,282	202,282	0	0	0	0	0	0	0	0	0	0	0	202,282	0	202,282
Due From Other Funds-9310	1,783,408	1,250,000	0	533,408	0	0	0	0	0	0	0	0	0	1,783,408	0	1,783,408
Interfund Temporary Loans-9311	0	-1,750,000	-750,000	450,000	0	-300,000	-300,000	0	0	0	0	0	2,650,000	0	0	0
Prepaid Expenditures-9330	999,140	0	999,140	0	0	0	0	0	0	0	0	0	0	999,140	0	999,140
Accounts Payable-9500	-6,391,256	-2,198,463	-156,751	-160,975	-7,118	-1,836	-4,564	0	-15,633	-3,846,807	600	3,789	-3,497	-6,391,256	0	-6,391,256
Due To Other Funds-9610	-733,315	0	0	-733,315	0	0	0	0	0	0	0	0	0	-733,315	0	-733,315
Deferred Revenue-9650	-1,791,028	0	-1,791,028	0	0	0	0	0	0	0	0	0	0	-1,791,028	0	-1,791,028
TOTAL PY TRANSACTIONS	20,659,747	-14,954,828	18,095,451	1,648,873	5,370,229	-291,580	4,083,987	1,113,104	302,572	-2,554,188	5,133,977	8,930	2,713,991	20,659,747	-1	20,659,747
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS MID-YEAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET INCOME	22,973,022	-22,922,409	16,945,897	11,088,061	-1,160,476	-15,449,227	21,673,571	-6,472,027	3,933,863	2,732,239	-3,347,256	-13,400,906	13,953,425	7,563,985	15,409,037	22,973,022
ENDING CASH BALANCE	76,830,123	30,934,693	47,880,590	58,968,651	57,808,175	42,358,948	64,032,519	57,560,492	61,494,355	64,226,594	60,879,339	47,478,433	61,431,858	61,421,086	15,409,037	76,830,123

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

Projected Cash Flow

GENERAL FUND	2022-23 Adopted Budget	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JANUARY	FEB.	MARCH	APRIL	MAY	JUNE	TOTAL	PROJECTED	TOTAL
														CASH FLOW	ACCRUALS	
BEGINNING CASH BALANCE	61,431,858	53,857,102	35,697,877	50,007,774	59,052,243	54,545,729	37,894,927	61,078,895	53,365,039	58,998,952	57,718,433	54,737,207	43,413,522	61,431,858		61,431,858
STATE AID	116,298,510	16,582,468 14.26%	16,582,468 14.26%	16,582,468 14.26%	16,582,468 14.26%	0 0.00%	0 0.00%	6,632,987 5.70%	8,667,130 7.45%	8,667,130 7.45%	8,667,130 7.45%	8,667,130 7.45%	8,667,130 7.45%	116,298,510 100.00%	0	116,298,510
EPA (8012)	55,809,333	0 0.00%	0 0.00%	14,000,000 22.72%	0 0.00%	0 0.00%	14,000,000 22.72%	0 0.00%	0 0.00%	14,000,000 22.72%	0 0.00%	0 0.00%	13,809,333 22.41%	55,809,333 90.59%	0	55,809,333
PROPERTY TAXES	61,608,151	0 0.00%	1,862,440 3.02%	481,712 0.78%	912,796 1.48%	2,527,471 4.10%	18,566,338 30.14%	1,816,950 2.95%	14,838,620 24.09%	1,128,018 1.83%	6,187,258 10.04%	619,368 1.01%	12,667,180 20.56%	61,608,151 100.00%	0	61,608,151
FEDERAL REVENUE	18,608,030	0 0.00%	1,537,211 8.26%	487,842 2.62%	-453,518 -2.44%	848,122 4.56%	986,894 5.30%	1,221,894 6.57%	54,739 0.29%	-80,152 -0.43%	790,747 4.25%	833,300 4.48%	2,076,380 11.16%	8,303,459 44.62%	10,304,571	18,608,030
OTHER STATE REVENUE	23,329,093	0 0.00%	798,325 3.42%	0 0.00%	-105,914 -0.45%	1,206,317 5.17%	1,649,777 7.07%	4,828,207 20.70%	240,368 1.03%	1,515,343 6.50%	435,738 1.87%	-169,201 -0.73%	12,902,846 55.31%	23,301,806 99.88%	27,287	23,329,093
OTHER LOCAL REVENUE	25,109,371	1,079 0.00%	312,941 1.25%	232,000 0.92%	816,605 3.25%	907,490 3.61%	7,254,692 28.89%	868,876 3.46%	3,618,447 14.41%	43,767 0.17%	44,213 0.18%	1,070,529 4.26%	1,542,035 6.14%	16,712,674 66.56%	8,396,697	25,109,371
INTERFUND TRANSFERS IN OTHER SOURCES	0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0%	0	0
TOTAL REVENUES	300,762,488	16,583,547 5.51%	21,093,385 7.01%	31,784,022 10.57%	17,752,437 5.90%	5,489,400 1.83%	42,457,701 14.12%	15,368,914 5.11%	27,419,304 9.12%	25,274,106 8.40%	16,125,086 5.36%	11,021,126 3.66%	51,664,904 17.18%	282,033,933 93.77%	18,728,555 6.23%	300,762,488 100.00%
CERTIFICATED SALARIES	131,749,945	9,960,038 7.56%	10,961,971 8.32%	10,961,971 8.32%	12,835,131 9.74%	10,961,971 8.32%	10,961,971 8.32%	11,111,971 8.43%	10,961,971 8.32%	10,961,971 8.32%	10,961,971 8.32%	10,961,971 8.32%	9,960,038 7.56%	131,562,951 99.86%	186,994	131,749,945
CLASSIFIED SALARIES	49,178,054	3,500,000 7.12%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	3,956,708 8.05%	4,200,000 8.54%	47,267,075 96.11%	1,910,979	49,178,054
EMPLOYEE BENEFITS	79,283,282	4,938,336 6.23%	5,473,495 6.90%	5,473,495 6.90%	6,160,736 7.77%	5,473,495 6.90%	5,473,495 6.90%	5,528,528 6.97%	5,473,495 6.90%	5,473,495 6.90%	5,473,495 6.90%	5,473,495 6.90%	18,098,004 22.83%	78,513,560 99.03%	769,722	79,283,282
BOOKS & SUPPLIES	16,564,080	108,542 0.66%	1,348,538 8.14%	1,815,390 10.95%	733,581 4.43%	600,186 3.62%	1,689,375 10.20%	1,509,732 9.11%	550,138 3.32%	1,140,000 6.88%	1,504,588 9.08%	517,242 3.12%	2,683,986 16.20%	14,201,297 85.74%	2,362,783	16,564,080
SERVICES, OPERATING EXP.	26,426,369	4,446,560 16.83%	2,233,400 8.45%	1,546,645 5.85%	3,497,286 13.23%	1,154,034 4.37%	1,218,053 4.61%	1,825,445 6.91%	1,109,194 4.20%	1,341,261 5.08%	1,929,198 7.30%	1,444,682 5.47%	2,352,644 8.90%	24,098,402 91.19%	2,327,967	26,426,369
CAPITAL OUTLAY	55,000	5,151 0.02%	12,494 0.02%	4,786 0.02%	679 0.00%	916 0.00%	4,551 0.02%	1,652 0.01%	7,432 0.03%	1,644 0.01%	3,012 0.01%	2,199 0.01%	3,343 0.01%	47,858 1.8%	7,142	55,000
OTHER OUTGO	508,541	185,489 36.47%	11,423 2.25%	11,423 2.25%	11,423 2.25%	0 0.00%	0 0.00%	172,469 33.91%	-678 -0.13%	-678 -0.13%	-678 -0.13%	-1,961 -0.39%	0 0.00%	388,231 76.34%	120,310	508,541
DIR. SUPPORT/INDIRECT COSTS	-610,170	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	-610,170	-610,170
TRANSFERS OUT	1,600,000	0 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 100.00%	1,600,000	1,600,000
OTHER USES	0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0	0
TOTAL EXPENDITURES	304,755,101	23,144,115 7.59%	23,998,028 7.87%	23,770,416 7.80%	27,195,544 8.92%	22,147,310 7.27%	23,304,153 7.65%	24,106,504 7.91%	22,058,260 7.24%	22,874,401 7.51%	23,828,293 7.82%	22,354,335 7.34%	37,298,014 12.24%	296,079,374 97.15%	8,675,727 2.85%	304,755,101 100.00%
Fair Value Adj to Cash-9111																
Accounts Receivable-9200	24,455,578	-11,468,256	18,204,834	1,434,523	4,945,603	9,433	4,036,197	1,023,734	292,657	1,188,835	4,721,221	4,728	62,069	24,455,579	0	24,455,578
Cash Collections Awaiting Deposit-9140	202,282	202,282	0	0	0	0	0	0	0	0	0	0	0	202,282	0	202,282
Due From Other Funds-9310	1,783,408	1,250,000	0	533,408	0	0	0	0	0	0	0	0	0	1,783,408	0	1,783,408
Interfund Temporary Loans-9311	0	1,200,000	0	0	0	0	0	0	0	0	0	0	0	1,200,000	-1,200,000	0
Prepaid Expenditures-9330	999,140	0	999,140	0	0	0	0	0	0	0	0	0	0	999,140	0	999,140
Accounts Payable-9500	-8,089,671	-2,782,684	-198,406	-203,753	-9,010	-2,324	-5,777	0	-19,788	-4,869,059	760	4,796	-4,426	-8,089,671	0	-8,089,671
Due To Other Funds-9610	-733,315	0	0	-733,315	0	0	0	0	0	0	0	0	0	-733,315	0	-733,315
Deferred Revenue-9650	-1,791,028	0	-1,791,028	0	0	0	0	0	0	0	0	0	0	-1,791,028	0	-1,791,028
TOTAL PY TRANSACTIONS	16,826,394	-11,598,657	17,214,540	1,030,864	4,936,593	7,109	4,030,419	1,023,734	272,869	-3,680,224	4,721,981	9,525	57,643	18,026,395	-1,200,001	16,826,394
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS MID-YEAR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET INCOME	12,833,781	-18,159,225	14,309,897	9,044,469	-4,506,514	-16,650,802	23,183,968	-7,713,856	5,633,913	-1,280,519	-2,981,226	-11,323,685	14,424,533	3,980,953	8,852,828	12,833,781
ENDING CASH BALANCE	74,265,640	35,697,877	50,007,774	59,052,243	54,545,729	37,894,927	61,078,895	53,365,039	58,998,952	57,718,433	54,737,207	43,413,522	57,838,055	65,412,812	8,852,828	74,265,640

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	129,883,414.00	301	0.00	303	129,883,414.00	305	2,227,119.00		307	127,656,295.00	309
2000 - Classified Salaries	46,083,951.00	311	152,250.00	313	45,931,701.00	315	2,911,011.00		317	43,020,690.00	319
3000 - Employee Benefits	70,016,490.00	321	914,127.00	323	69,102,363.00	325	1,771,364.00		327	67,330,999.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,377,164.00	331	16,359.00	333	18,360,805.00	335	1,597,746.00		337	16,763,059.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,112,481.00	341	2,595.00	343	23,109,886.00	345	2,198,497.00		347	20,911,389.00	349
TOTAL					286,388,169.00	365	TOTAL			275,682,432.00	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	108,293,441.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,527,759.00 380
3. STRS.	3101 & 3102	28,002,025.00 382
4. PERS.	3201 & 3202	3,135,818.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,613,143.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	9,471,041.00 385
7. Unemployment Insurance.	3501 & 3502	590,326.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,442,407.00 392
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).		168,075,960.00 395
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).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	168,075,960.00	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 41372.61	
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	
2. Percentage spent by this district (Part II, Line 15)61	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	275,682,432.00	
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	131,749,945.00	301	0.00	303	131,749,945.00	305	2,697,400.00		307	129,052,545.00	309
2000 - Classified Salaries	49,178,054.00	311	200,000.00	313	48,978,054.00	315	3,190,798.00		317	45,787,256.00	319
3000 - Employee Benefits	79,283,282.00	321	926,685.00	323	78,356,597.00	325	2,306,478.00		327	76,050,119.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,564,080.00	331	500.00	333	16,563,580.00	335	3,652,451.00		337	12,911,129.00	339
5000 - Services. . . & 7300 - Indirect Costs	25,816,199.00	341	1,100.00	343	25,815,099.00	345	1,897,528.00		347	23,917,571.00	349
TOTAL					301,463,275.00	365	TOTAL			287,718,620.00	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	109,152,479.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	15,796,079.00 380
3. STRS.	3101 & 3102	32,018,174.00 382
4. PERS.	3201 & 3202	4,030,783.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,894,552.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,249,786.00 385
7. Unemployment Insurance.	3501 & 3502	625,391.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,502,564.00 392
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).		177,269,808.00 395
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).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	177,269,808.00	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 41372.62	
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	
2. Percentage spent by this district (Part II, Line 15)62	
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).	287,718,620.00	
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			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	290,876,163.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,890,036.00
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	272,945.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,335,242.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	365,421.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,500,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,473,608.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				268,512,519.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,659.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,997.15

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	246,235,036.55	11,018.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	246,235,036.55	11,018.55
B. Required effort (Line A.2 times 90%)	221,611,532.90	9,916.70
C. Current year expenditures (Line I.E and Line II.B)	268,512,519.00	12,997.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,815,299.00	1,815,299.00
2. State Lottery Revenue	8560	3,722,931.00		1,460,970.00	5,183,901.00
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)		3,722,931.00	0.00	3,276,269.00	6,999,200.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,227,119.00		0.00	2,227,119.00
2. Classified Salaries	2000-2999	15,416.00		0.00	15,416.00
3. Employee Benefits	3000-3999	626,360.00		0.00	626,360.00
4. Books and Supplies	4000-4999	260,012.00		453,998.00	714,010.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	594,024.00			594,024.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,702.00	2,702.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			407,158.00	407,158.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 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	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,722,931.00	0.00	863,858.00	4,586,789.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,412,411.00	2,412,411.00
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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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.

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	(10,362.00)	0.00	(543,130.00)				
Other Sources/Uses Detail					0.00	1,500,000.00		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	48.00	0.00	14,891.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	314.00	0.00	246,282.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	281,957.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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				
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					1,500,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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				

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

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,362.00	(10,362.00)	543,130.00	(543,130.00)	1,500,000.00	1,500,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(10,570.00)	0.00	(610,170.00)				
Other Sources/Uses Detail					0.00	1,600,000.00		
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	250.00	0.00	14,610.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	320.00	0.00	296,852.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	298,708.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,600,000.00	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								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	10,570.00	(10,570.00)	610,170.00	(610,170.00)	1,600,000.00	1,600,000.00		



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

MULTI-YEAR PROJECTIONS

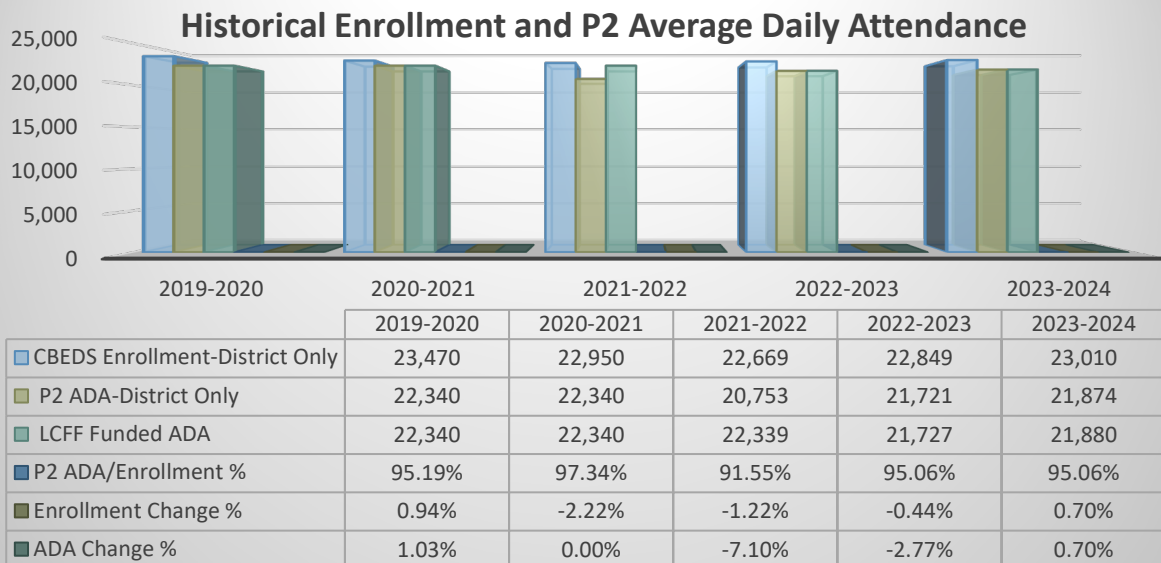
2022 - 2023
Adopted Budget

2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2023-2024 budget was prepared utilizing the Riverside County Office of Education Adopted Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2022-2023 Enacted Budget Financial Dashboard. Districts are currently funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Estimated School Services of California Funded Cost of Living Adjustment (COLA) 5.38%
- ✚ District Projected Enrollment 23,010—0.70% Growth
- ✚ District Projected P2 ADA 21,874
- ✚ LCFF Funded ADA 21,880 - Includes 6 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 36.05%






2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

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

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$9,088	\$9,225	\$9,498	\$11,007	
Base Grant Investment	\$280	\$285	\$293	\$339	
Grade Span Adjustment	\$945			\$286	
Supplemental Funding	\$723	\$665	\$685	\$814	
Funded ADA	5,962	4,568	3,530	7,820	21,880
LCFF Grade Level Funding	\$65,797,128	\$46,477,212	\$36,984,099	\$97,331,473	\$246,589,912
Transportation Funding					\$88,659
TK Ratio Add-On					\$1,558,886
2023-24 PROJECTED LCFF FUNDING					\$248,237,457

LCFF funding totaling \$248,237,457 is comprised of the following sources:

-  State Aid \$129,993,134 = 52%
-  Property Taxes \$61,608,278 = 25%
-  Education Protection Account \$56,636,045 = 23%

2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

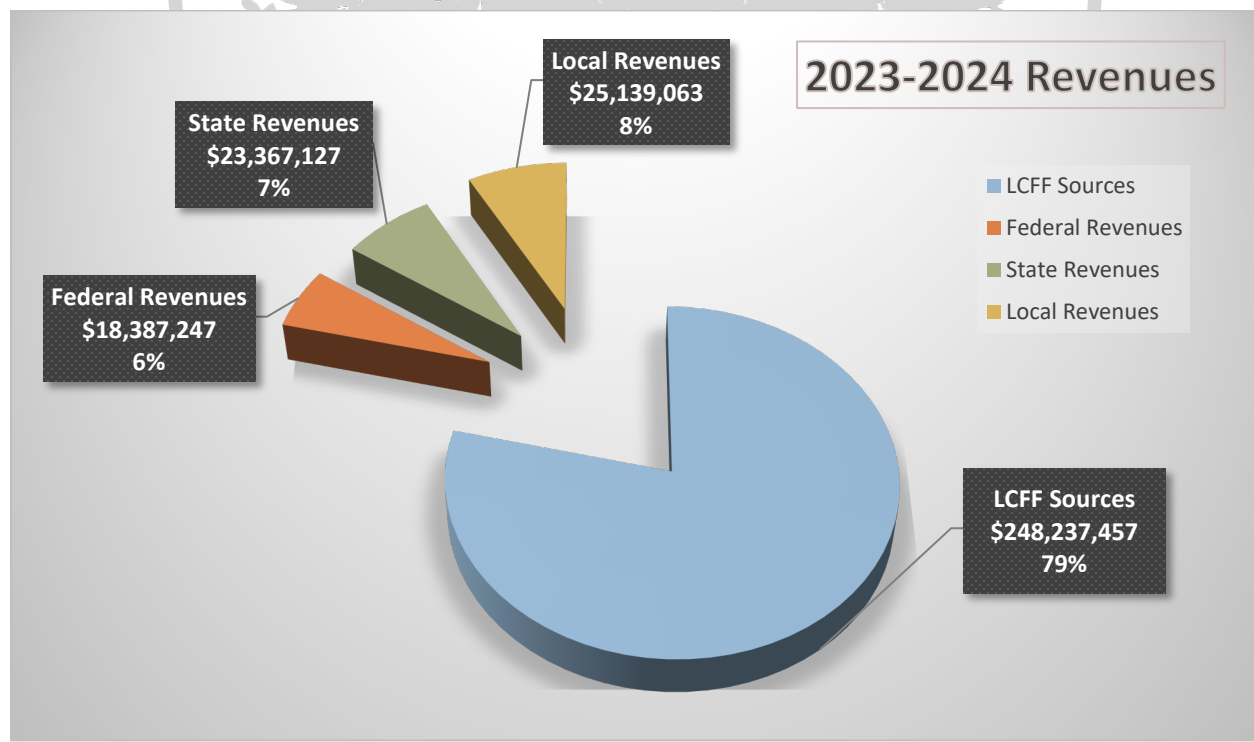
Revenues

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

State Lottery revenues have been budgeted at \$163 per estimated 2023-2024 ADA projections equal to \$3,697,935. Lottery instructional materials revenues have been included at \$65 per estimated 2023-2024 ADA equal to \$1,474,637. Mandate Block Grant funds are budgeted at \$1,066,439 and include a 5.38% 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 \$13,899,294.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,777,524. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, nonresident student fees and redevelopment.

2023-2024 revenues are projected at \$315,130,894. This is a 4.78% increase from 2022-2023 projected revenues.



2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures

The 2023-2024 Multi-Year Projection includes the following expenditure adjustments:

Staffing

- 10 growth certificated FTEs, Special Education

Statutory Benefits and Health and Welfare

- State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
- Public Employees' Retirement System (PERS) rate decrease of <0.17%> from 25.37% to 25.20%
 - Projected decrease equal to <\$0.1M>
- State Unemployment Insurance (SUI) rate decrease of <0.30%> from 0.50% to 0.20%
 - Projected decrease equal to <\$0.5M>
- All other statutory benefit rates projected at 2021-2022 rates.
- Certificated total statutory benefit rate equal to 22.75%
- Classified total statutory benefit rate equal to 35.05%
- Health and welfare cap at \$10,100 per FTE

Step and Column

- All certificated employees \$2,872,600 plus statutory benefits of \$653,518 for a total of \$3,526,118.
- All classified employees \$443,605 plus statutory benefits of \$155,483 for a total of \$599,088.

Salary and benefit projections of \$265,684,858 are equal to 87.47% of total expenditures.

Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

Other expenditure adjustments include: utilities, insurance, and other operating expenses.

Other outgo including long-term debt is projected at \$508,541.

Indirect costs, charged to other funds, are projected at <\$602,638>.

2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures - continued



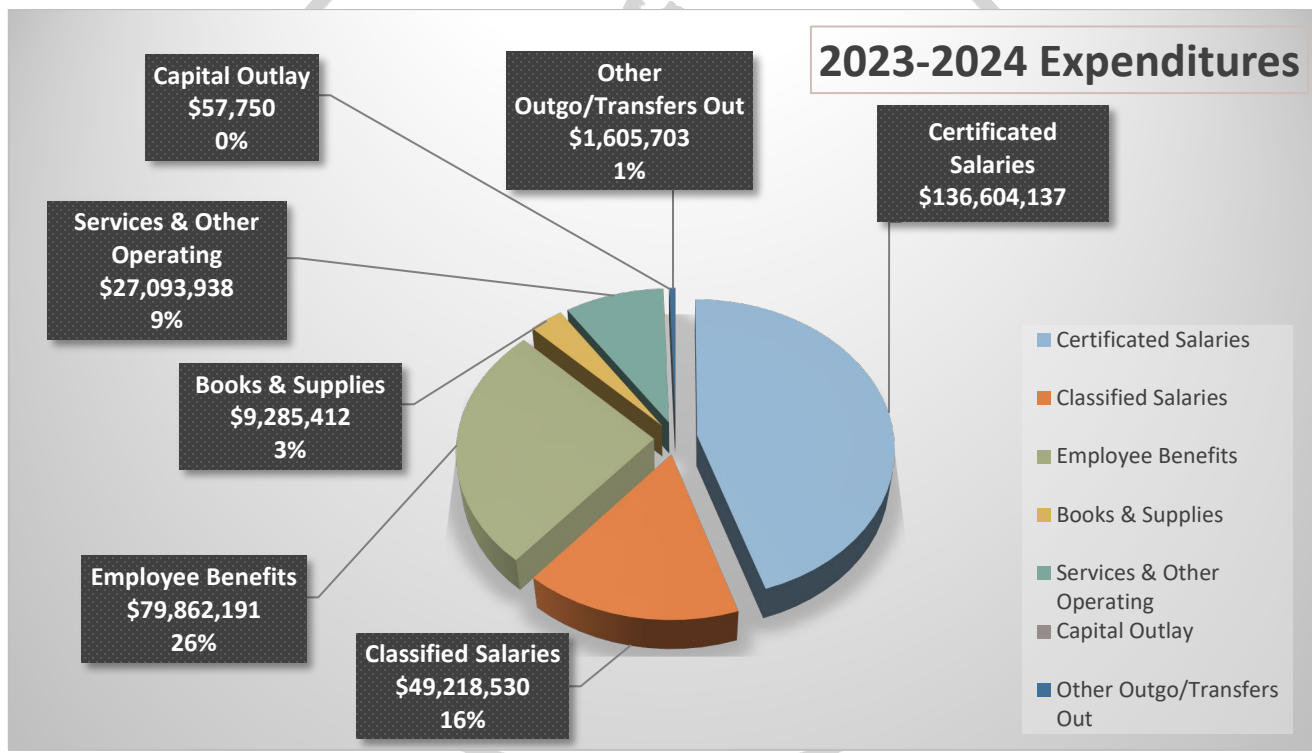
Local Control Accountability Plan

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



Other financing uses for transfers out are projected at \$1,700,000.

2023-2024 expenditures and other financing uses are projected at \$303,727,661. This is a <0.34%> decrease over 2022-2023 projected totals.



Contributions to Programs



Ongoing Major Maintenance Account contribution is projected at \$8,461,510 equal to 3.0% of total General Fund expenditures less, applicable exclusions.



Special education contribution is projected at \$33,846,463.



Transportation contribution is projected at \$5,602,407.

2023-2024 Multi-Year Projection Assumptions – General Fund Adopted Budget

Fund Balance

The unrestricted general fund increase in fund balance is projected at \$13,276,324. The restricted general fund decrease in fund balance is projected at <\$1,873,091>.

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2023-2024 projected ending balance.

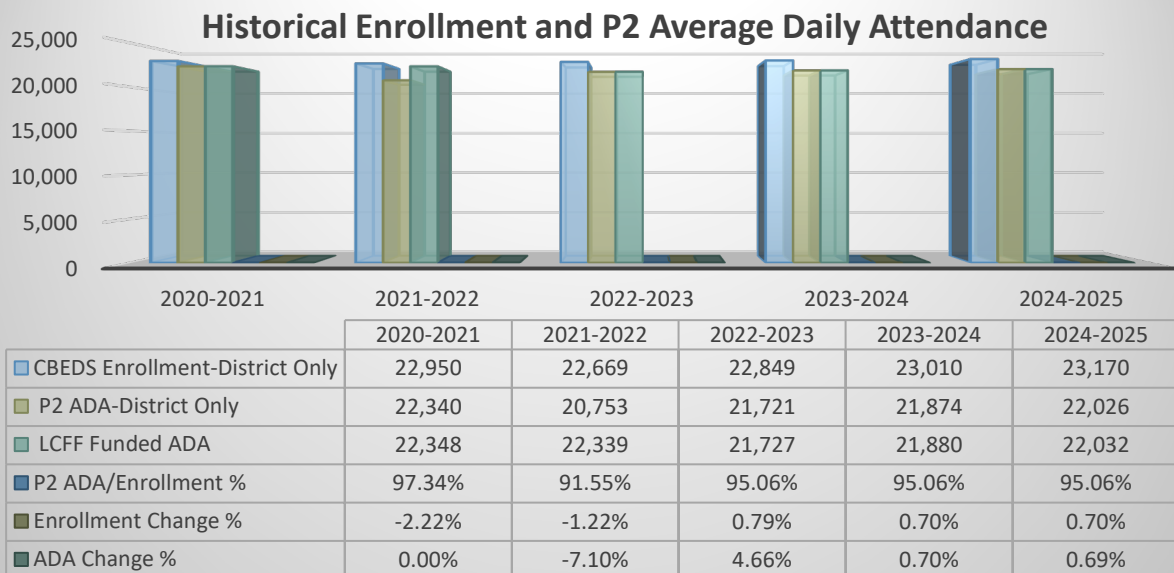
2023-2024 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 8,311,869	\$ 8,311,869
Committed	\$45,423,920	\$ 0	\$45,423,920
Assigned	\$ 4,622,879	\$ 0	\$ 4,622,879
Unassigned Reserve for Economic Uncertainties 3%	\$ 9,111,830	\$ 0	\$ 9,111,830
Unassigned/Unappropriated	\$16,638,057	\$ 0	\$16,638,057
ENDING FUND BALANCE TOTALS	\$75,811,686	\$8,311,869	\$84,123,555

2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

Enrollment, Average Daily Attendance & Local Control Funding Formula

The 2024-2025 budget was prepared utilizing the Riverside County Office of Education Adopted Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2022-2023 Enacted Budget Financial Dashboard. Districts are currently funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA. The following information further details district calculations for LCFF.

- ✚ Estimated School Services of California Cost of Living Adjustment (COLA) 4.02%
- ✚ District Projected Enrollment 23,170 — 0.70% Growth
- ✚ District Projected P2 ADA 22,026
- ✚ LCFF Funded ADA 22,032 - Includes 6 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 36.05%



2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

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

LCFF (Local Control Funding Formula)					
<u>LCFF FACTORS</u>	<u>TK-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>	<u>TOTAL</u>
Base Grant	\$9,453	\$9,596	\$9,880	\$11,449	
Base Grant Investment	\$295	\$300	\$309	\$357	
Grade Span Adjustment	\$983			\$298	
Supplemental Funding	\$752	\$692	\$712	\$847	
Funded ADA	6,114	4,568	3,530	7,820	22,032
LCFF Grade Level Funding	\$70,207,888	\$48,362,539	\$38,486,446	\$101,278,570	\$258,335,444
Transportation Funding					\$88,659
TK Ratio Add-On					\$2,090,613
2024-25 PROJECTED LCFF FUNDING					\$260,514,715

LCFF funding totaling \$260,514,715 is comprised of the following sources:

- ✚ State Aid \$141,448,957 = 54%
- ✚ Property Taxes \$61,608,402 = 24%
- ✚ Education Protection Account \$57,457,356 = 22%

2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

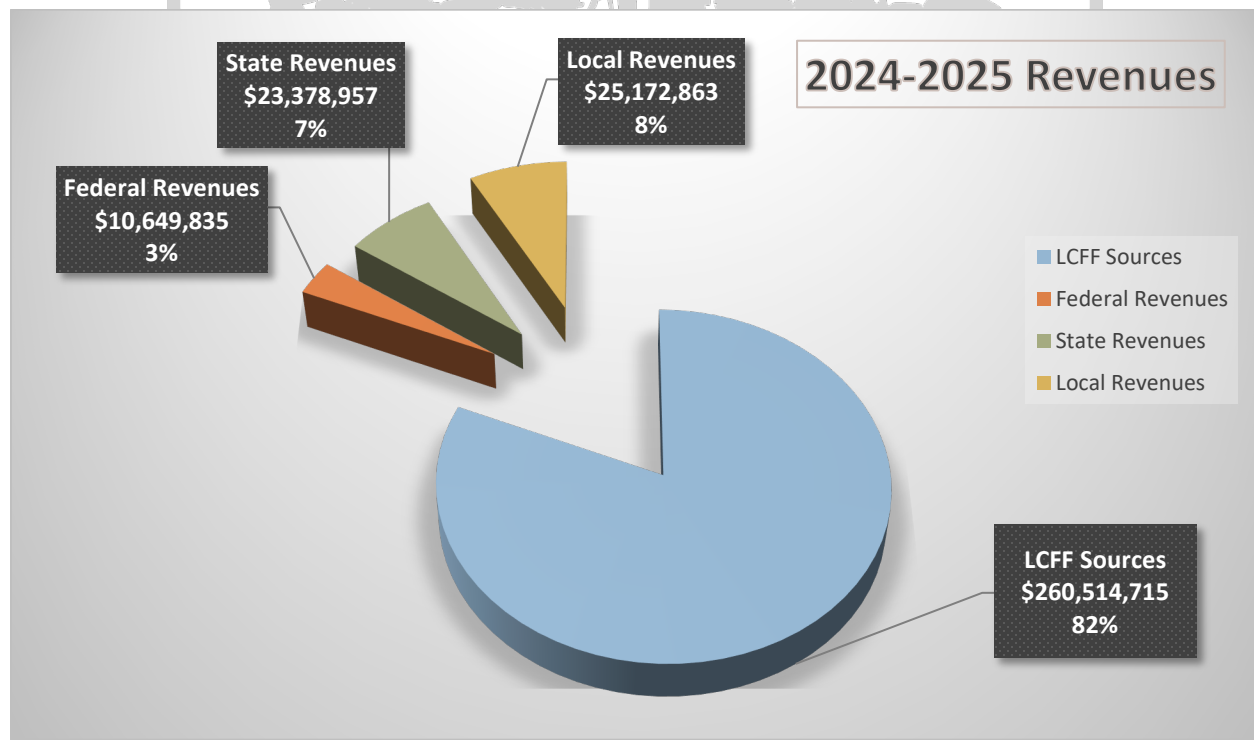
Revenues

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

State Lottery revenues have been budgeted at \$163 per estimated 2024-2025 ADA projections equal to \$3,723,982. Lottery instructional materials revenues have been included at \$65 per estimated 2024-2025 ADA equal to \$1,485,024. Mandate Block Grant funds are budgeted at \$1,115,157 and include a 4.02% 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 \$13,899,294.

Local revenues for AB602 special education funding, out of home health care, and low incidence are projected at \$19,777,524. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees, donations, and nonresident student fees.

2024-2025 revenues are projected at \$319,716,370. This is a 1.46% increase from 2023-2024 projected revenues.



2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures

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

Staffing

- 10 growth certificated FTEs Special Education

Statutory Benefits and Health and Welfare

- State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
- Public Employees' Retirement System (PERS) rate decrease of <0.60%> from 25.20% to 24.60%
 - Projected increase equal to approximately <\$0.2M>
- All other statutory benefit rates projected at 2022-2023 rates.
- Certificated total statutory benefit rate equal to 22.75%
- Classified total statutory benefit rate equal to 34.45%
- Health and welfare cap at \$10,100 per FTE

Step and Column

- All certificated employees \$2,468,944 plus statutory benefits of \$448,488 for a total of \$3,632,065.
- All classified employees \$448,488 plus statutory benefits of \$157,196 for a total of \$605,684.

Salary and benefit projections of \$269,969,868 are equal to 87.52% of total expenditures.

Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year.

Other expenditure adjustments include: utilities, insurance, and other operating expenses.

Other outgo including long-term debt has been included at \$508,541.

Indirect costs, charged to other funds, are projected at <\$602,838>.

2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

Expenditures – continued



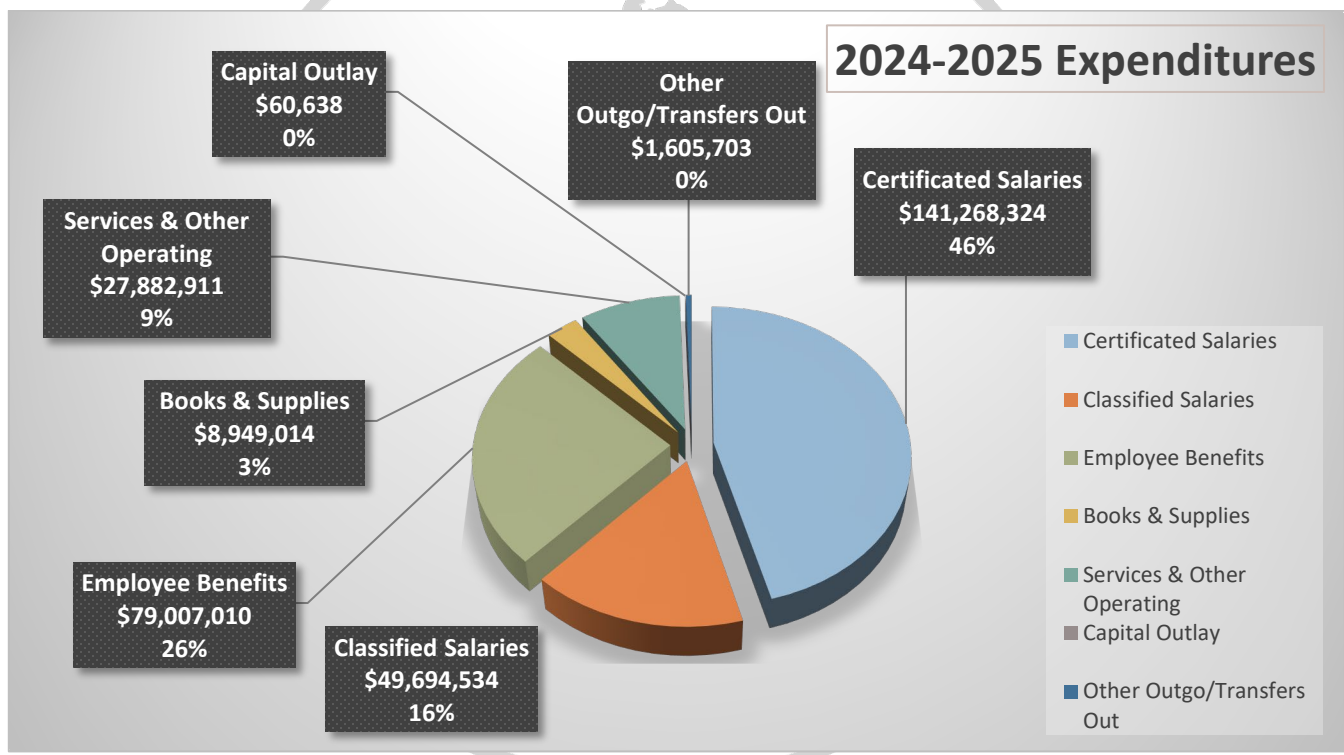
Local Control Accountability Plan

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



Other financing uses for transfers out are projected at \$1,700,000.

2024-2025 expenditures and other financing uses are projected at \$308,468,134. This is a 1.56% increase over 2023-2024 projected totals.



Contributions to Programs



Ongoing Major Maintenance Account contribution is projected at \$8,837,065 equal to 3.0% of total General Fund expenditures, less applicable exclusions.



Special education contribution is projected at \$35,939,007.



Transportation contribution is projected at \$5,688,960.

2024-2025 Multi-Year Projection Assumptions – General Fund Adopted Budget

Fund Balance

The unrestricted general fund increase in fund balance is projected at \$12,248,459. The restricted general fund decrease in fund balance is projected at <\$1,000,223>.

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

2024-2025 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 7,311,646	\$ 7,311,646
Committed	\$57,198,332	\$ 0	\$57,198,332
Assigned	\$ 4,598,660	\$ 0	\$ 4,598,660
Unassigned Reserve for Economic Uncertainties 3%	\$ 9,254,044	\$ 0	\$ 9,254,044
Unassigned/Unappropriated	\$ 16,994,109	\$ 0	\$ 16,994,109
ENDING FUND BALANCE TOTALS	\$88,060,145	\$7,311,646	\$95,371,791

The 2022-2023 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	233,715,994.00	6.21%	248,237,457.00	4.95%	260,514,715.00
2. Federal Revenues	8100-8299	18,608,030.00	-1.19%	18,387,247.00	-42.08%	10,649,835.00
3. Other State Revenues	8300-8599	23,329,093.00	0.16%	23,367,127.00	0.05%	23,378,957.00
4. Other Local Revenues	8600-8799	25,109,371.00	0.12%	25,139,063.00	0.13%	25,172,863.00
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)		300,762,488.00	4.78%	315,130,894.00	1.46%	319,716,370.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				131,749,945.00		136,604,137.00
b. Step & Column Adjustment				2,872,600.00		2,958,912.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,981,592.00		1,705,275.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,749,945.00	3.68%	136,604,137.00	3.41%	141,268,324.00
2. Classified Salaries						
a. Base Salaries				49,178,054.00		49,218,530.00
b. Step & Column Adjustment				443,605.00		448,488.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(403,129.00)		27,516.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,178,054.00	0.08%	49,218,530.00	0.97%	49,694,534.00
3. Employee Benefits	3000-3999	79,283,282.00	0.73%	79,862,191.00	-1.07%	79,007,010.00
4. Books and Supplies	4000-4999	16,564,080.00	-43.94%	9,285,412.00	-3.62%	8,949,014.00
5. Services and Other Operating Expenditures	5000-5999	26,426,369.00	2.53%	27,093,938.00	2.91%	27,882,911.00
6. Capital Outlay	6000-6999	55,000.00	5.00%	57,750.00	5.00%	60,638.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	508,541.00	0.00%	508,541.00	0.00%	508,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(610,170.00)	-1.20%	(602,838.00)	0.00%	(602,838.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	6.25%	1,700,000.00	0.00%	1,700,000.00
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)		304,755,101.00	-0.34%	303,727,661.00	1.56%	308,468,134.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(3,992,613.00)		11,403,233.00		11,248,236.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		76,712,935.00		72,720,322.00		84,123,555.00
2. Ending Fund Balance (Sum lines C and D1)		72,720,322.00		84,123,555.00		95,371,791.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	10,184,960.00		8,311,869.00		7,311,646.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	32,044,852.00		45,423,920.00		57,198,332.00
d. Assigned	9780	4,636,593.00		4,622,879.00		4,598,660.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,142,653.00		9,111,830.00		9,254,044.00
2. Unassigned/Unappropriated	9790	16,696,264.00		16,638,057.00		16,994,109.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		72,720,322.00		84,123,555.00		95,371,791.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,142,653.00		9,111,830.00		9,254,044.00
c. Unassigned/Unappropriated	9790	16,696,264.00		16,638,057.00		16,994,109.00
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)		25,838,917.00		25,749,887.00		26,248,153.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.48%		8.48%		8.51%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		21,721.07		21,874.07		22,026.07
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		304,755,101.00		303,727,661.00		308,468,134.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		304,755,101.00		303,727,661.00		308,468,134.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		9,142,653.03		9,111,829.83		9,254,044.02
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		9,142,653.03		9,111,829.83		9,254,044.02
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	233,715,994.00	6.21%	248,237,457.00	4.95%	260,514,715.00
2. Federal Revenues	8100-8299	515,000.00	0.00%	515,000.00	0.00%	515,000.00
3. Other State Revenues	8300-8599	4,496,428.00	5.96%	4,764,374.00	1.57%	4,839,139.00
4. Other Local Revenues	8600-8799	4,224,423.00	0.18%	4,231,967.00	0.26%	4,243,176.00
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	(39,019,391.00)	6.11%	(41,402,807.00)	5.94%	(43,861,368.00)
6. Total (Sum lines A1 thru A5c)		203,932,454.00	6.09%	216,345,991.00	4.58%	226,250,662.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				99,411,237.00		102,503,679.00
b. Step & Column Adjustment				2,338,877.00		2,468,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				753,565.00		4,805,703.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,411,237.00	3.11%	102,503,679.00	7.10%	109,778,326.00
2. Classified Salaries						
a. Base Salaries				28,953,128.00		29,242,318.00
b. Step & Column Adjustment				267,740.00		275,885.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				21,450.00		881,451.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,953,128.00	1.00%	29,242,318.00	3.96%	30,399,654.00
3. Employee Benefits	3000-3999	45,962,670.00	0.84%	46,349,087.00	0.65%	46,648,478.00
4. Books and Supplies	4000-4999	9,142,315.00	-52.46%	4,346,076.00	9.20%	4,745,801.00
5. Services and Other Operating Expenditures	5000-5999	19,091,707.00	5.97%	20,231,755.00	7.31%	21,710,207.00
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	408,541.00	0.00%	408,541.00	0.00%	408,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,669,812.00)	2.51%	(1,711,789.00)	-18.87%	(1,388,804.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	6.25%	1,700,000.00	0.00%	1,700,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		202,899,786.00	0.08%	203,069,667.00	5.38%	214,002,203.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,032,668.00		13,276,324.00		12,248,459.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		61,502,694.00		62,535,362.00		75,811,686.00
2. Ending Fund Balance (Sum lines C and D1)		62,535,362.00		75,811,686.00		88,060,145.00
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				
2. Other Commitments	9760	32,044,852.00		45,423,920.00		57,198,332.00
d. Assigned	9780	4,636,593.00		4,622,879.00		4,598,660.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,142,653.00		9,111,830.00		9,254,044.00
2. Unassigned/Unappropriated	9790	16,696,264.00		16,638,057.00		16,994,109.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,535,362.00		75,811,686.00		88,060,145.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,142,653.00		9,111,830.00		9,254,044.00
c. Unassigned/Unappropriated	9790	16,696,264.00		16,638,057.00		16,994,109.00
(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)		25,838,917.00		25,749,887.00		26,248,153.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2023-24 Line B1d: Other Certificated Salary Adjustments include increase for longevity projected at \$0.1M and column movement projected at \$0.7M. Line B2d: Other Classified Salary Adjustments include increase for longevity. 2024-25 Line B1d: Other Certificated Salary Adjustments include increase for longevity projected at \$0.1M, column movement projected at \$0.7M, and an increase to recognize ongoing cost no longer supported by COVID Relief funds. Line B2d: Other Classified Salary Adjustments include increase for longevity and an increase to recognize ongoing cost no longer supported by COVID Relief funds.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	18,093,030.00	-1.22%	17,872,247.00	-43.29%	10,134,835.00
3. Other State Revenues	8300-8599	18,832,665.00	-1.22%	18,602,753.00	-0.34%	18,539,818.00
4. Other Local Revenues	8600-8799	20,884,948.00	0.11%	20,907,096.00	0.11%	20,929,687.00
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	39,019,391.00	6.11%	41,402,807.00	5.94%	43,861,368.00
6. Total (Sum lines A1 thru A5c)		96,830,034.00	2.02%	98,784,903.00	-5.38%	93,465,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,338,708.00		34,100,458.00
b. Step & Column Adjustment				533,723.00		489,968.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,228,027.00		(3,100,428.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,338,708.00	5.45%	34,100,458.00	-7.66%	31,489,998.00
2. Classified Salaries						
a. Base Salaries				20,224,926.00		19,976,212.00
b. Step & Column Adjustment				175,865.00		172,603.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(424,579.00)		(853,935.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,224,926.00	-1.23%	19,976,212.00	-3.41%	19,294,880.00
3. Employee Benefits	3000-3999	33,320,612.00	0.58%	33,513,104.00	-3.45%	32,358,532.00
4. Books and Supplies	4000-4999	7,421,765.00	-33.45%	4,939,336.00	-14.90%	4,203,213.00
5. Services and Other Operating Expenditures	5000-5999	7,334,662.00	-6.44%	6,862,183.00	-10.05%	6,172,704.00
6. Capital Outlay	6000-6999	55,000.00	5.00%	57,750.00	5.00%	60,638.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,059,642.00	4.65%	1,108,951.00	-29.13%	785,966.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		101,855,315.00	-1.18%	100,657,994.00	-6.15%	94,465,931.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,025,281.00)		(1,873,091.00)		(1,000,223.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,210,241.00		10,184,960.00		8,311,869.00
2. Ending Fund Balance (Sum lines C and D1)		10,184,960.00		8,311,869.00		7,311,646.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,184,960.00		8,311,869.00		7,311,646.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,184,960.00		8,311,869.00		7,311,646.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2023-24 Line B1d: Other Certificated Salary Adjustments include increase for 10 Special Education FTE projected at \$1.0M as well as increased spending plan for ESSER III. Line B2d: Other Classified Salary Adjustments include reductions for ESSER II \$0.2M, Special Education Learning Recovery \$0.1M, and CDPH \$0.1M due to grants ending. 2024-25 Line B1d: Other Certificated Salary Adjustments include increase for 10 Special Education FTE projected at \$1.0M net of \$4.1M reduction due to ESSER III COVID Relief funds ending. Line B2d: Other Classified Salary Adjustments include reduction due to ESSER III COVID Relief funds ending.						



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT
CRITERIA AND
STANDARDS REVIEW

2022 - 2023
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):

21,721.07

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	22,112	22,340		
	Charter School				
	Total ADA	22,112	22,340	N/A	Met
Second Prior Year (2020-21)	District Regular	22,340	22,340		
	Charter School				
	Total ADA	22,340	22,340	N/A	Met
First Prior Year (2021-22)	District Regular	22,340	22,333		
	Charter School		0		
	Total ADA	22,340	22,333	0.0%	Met
Budget Year (2022-23)	District Regular	21,721			
	Charter School	0			
	Total ADA	21,721			

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):

21,721.1

District's Enrollment Standard Percentage Level:

1.0%

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		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	22,351	23,470		
	Charter School				
	Total Enrollment	22,351	23,470	N/A	Met
Second Prior Year (2020-21)	District Regular	23,470	22,950		
	Charter School				
	Total Enrollment	23,470	22,950	2.2%	Not Met
First Prior Year (2021-22)	District Regular	22,950	22,669		
	Charter School				
	Total Enrollment	22,950	22,669	1.2%	Not Met

Budget Year (2022-23)	
District Regular	22,849
Charter School	
Total Enrollment	22,849

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

2020-21 Adopted Budget assumed flat enrolment from prior year. Enrollment did not materialize as anticipated due to extended circumstances from the pandemic.

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

Explanation:
(required if NOT met)

District did not anticipate how severely the pandemic would effect long-term enrollment projections.

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	Enrollment	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	22,340	23,470	
	Charter School		0	
	Total ADA/Enrollment	22,340	23,470	95.2%
Second Prior Year (2020-21)	District Regular	22,340	22,950	
	Charter School	0		
	Total ADA/Enrollment	22,340	22,950	97.3%
First Prior Year (2021-22)	District Regular	20,753	22,669	
	Charter School			
	Total ADA/Enrollment	20,753	22,669	91.5%
Historical Average Ratio:				94.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

95.2%

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	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	21,721	22,849	95.1%	Met
	Charter School	0			
	Total ADA/Enrollment	21,721	22,849		
1st Subsequent Year (2023-24)	District Regular	21,874	23,010	95.1%	Met
	Charter School				
	Total ADA/Enrollment	21,874	23,010		
2nd Subsequent Year (2024-25)	District Regular	22,026	23,170	95.1%	Met
	Charter School				
	Total ADA/Enrollment	22,026	23,170		

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,338.81	21,727.16	21,880.16	22,032.16
b. Prior Year ADA (Funded)		22,338.81	21,727.16	21,880.16
c. Difference (Step 1a minus Step 1b)		(611.65)	153.00	152.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.74%)	.70%	.69%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		218,853,081.00	226,389,261.00	240,022,003.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		14,356,762.11	12,179,742.24	9,648,884.52
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.8%	6.1%	4.7%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.82% to 4.82%	5.08% to 7.08%	3.71% to 5.71%

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	61,626,303.00	61,626,303.00	61,626,303.00	61,626,303.00
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	218,870,736.00	233,734,146.00	248,255,482.00	260,532,616.00
District's Projected Change in LCFF Revenue:		6.79%	6.21%	4.95%
LCFF Revenue Standard		2.82% to 4.82%	5.08% to 7.08%	3.71% to 5.71%
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)

2022-23 projections include increases for Base Grant Investment \$6.6M and TK Add-On \$1.6M.

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	160,319,522.65	177,583,972.15		90.3%
Second Prior Year (2020-21)	152,335,948.33	170,049,597.57		89.6%
First Prior Year (2021-22)	165,896,160.00	191,407,542.00		86.7%
	Historical Average Ratio:			88.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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	Total Expenditures			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)			
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	174,327,035.00	201,299,786.00		86.6%	Met
1st Subsequent Year (2023-24)	178,095,084.00	201,369,667.00		88.4%	Met
2nd Subsequent Year (2024-25)	186,826,458.00	212,302,203.00		88.0%	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.82%	6.08%	4.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.18% to 13.82%	-3.92% to 16.08%	-5.29% to 14.71%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.18% to 8.82%	1.08% to 11.08%	-0.29% to 9.71%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	19,132,947.00		
Budget Year (2022-23)	18,608,030.00	(2.74%)	Yes
1st Subsequent Year (2023-24)	18,387,247.00	(1.19%)	Yes

2nd Subsequent Year (2024-25)	10,649,835.00	(42.08%)	Yes
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Explanation:

(required if Yes)

Decline in Federal Revenues year over year due to the spending down of ESSER II, ELOG, and ESSER III.

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

First Prior Year (2021-22)	32,808,445.00		
Budget Year (2022-23)	23,329,093.00	(28.89%)	Yes
1st Subsequent Year (2023-24)	23,367,127.00	.16%	Yes
2nd Subsequent Year (2024-25)	23,378,957.00	.05%	No

Explanation:

(required if Yes)

Significant decrease in Other State Revenues due to the recognition of onetime revenues in 2021-22 including: Educator Effectiveness Block Grant, Special Education Alternative Dispute Resolution, Special Education Learning Loss Recovery Grant, Special Education Early Education PreK, A-G Completion, In-Person Instruction Grant.

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

First Prior Year (2021-22)	22,252,006.00		
Budget Year (2022-23)	25,109,371.00	12.84%	Yes
1st Subsequent Year (2023-24)	25,139,063.00	.12%	Yes
2nd Subsequent Year (2024-25)	25,172,863.00	.13%	No

Explanation:

(required if Yes)

Significant increase in Other Local Revenues due to the recognition of transportation fees and increased Special Education awards in 2022-23.

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

First Prior Year (2021-22)	18,377,164.00		
Budget Year (2022-23)	16,564,080.00	(9.87%)	Yes
1st Subsequent Year (2023-24)	9,285,412.00	(43.94%)	Yes
2nd Subsequent Year (2024-25)	8,949,014.00	(3.62%)	Yes

Explanation:

(required if Yes)

District is projecting books and supplies to decrease in 2022-23 by \$1.8M over prior year due primarily to the removal on onetime device purchases. In 2023-24, books and supplies are projected to decrease by \$7.3M due primarily to the removal of onetime \$6.6M textbook adoption from prior year. Decline of projected books and supplies in 2024-25 are due primarily to the removal of onetime expenditures using COVID Relief Funds.

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

First Prior Year (2021-22)	23,655,611.00		
Budget Year (2022-23)	26,426,369.00	11.71%	Yes
1st Subsequent Year (2023-24)	27,093,938.00	2.53%	No
2nd Subsequent Year (2024-25)	27,882,911.00	2.91%	No

Explanation:

(required if Yes)

Services and Other Operating Expenditures are projected to increase by \$2.8M over prior year due primarily to increased operational costs attributed to inflation.

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		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	74,193,398.00			
Budget Year (2022-23)	67,046,494.00	(9.63%)		Not Met
1st Subsequent Year (2023-24)	66,893,437.00	(.23%)		Met
2nd Subsequent Year (2024-25)	59,201,655.00	(11.50%)		Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	42,032,775.00			
Budget Year (2022-23)	42,990,449.00	2.28%		Met
1st Subsequent Year (2023-24)	36,379,350.00	(15.38%)		Not Met
2nd Subsequent Year (2024-25)	36,831,925.00	1.24%		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)

Decline in Federal Revenues year over year due to the spending down of ESSER II, ELOG, and ESSER III.

Explanation:

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

Significant decrease in Other State Revenues due to the recognition of onetime revenues in 2021-22 including: Educator Effectiveness Block Grant, Special Education Alternative Dispute Resolution, Special Education Learning Loss Recovery Grant, Special Education Early Education PreK, A-G Completion, In-Person Instruction Grant.

Explanation:

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

Significant increase in Other Local Revenues due to the recognition of transportation fees and increased Special Education awards in 2022-23.

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

Explanation:

Books and Supplies

District is projecting books and supplies to decrease in 2022-23 by \$1.8M over prior year due primarily to the removal of onetime device purchases. In 2023-24, books and supplies are projected to decrease by \$7.3M due primarily to the removal of onetime \$6.6M textbook adoption from prior year.

(linked from 6B
if NOT met)

Explanation:
Services and Other Exps

(linked from 6B
if NOT met)

Services and Other Operating Expenditures are projected to increase by \$2.8M over prior year due primarily to increased operational costs attributed to inflation.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required	Budgeted Contribution ¹		
Minimum Contribution	to the Ongoing and Major		
(Line 2c times 3%)	Maintenance Account	Status	
282,822,699.00	8,484,680.97	8,484,681.00	Met

- c. Net Budgeted Expenditures and Other Financing Uses

¹ 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:

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in 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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	7,800,597.91	8,058,435.00	8,724,679.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	25,506,375.19	38,115,363.31	10,636,031.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,410,020.86)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	31,896,952.24	46,173,798.31	19,360,710.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	260,019,930.35	268,614,491.03	290,876,163.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	260,019,930.35	268,614,491.03	290,876,163.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.3%	17.2%	6.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

4.1%	5.7%	2.2%
------	------	------

¹Available 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.

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

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 (2019-20)	9,181,709.16	177,601,349.32	N/A	Met
Second Prior Year (2020-21)	14,080,122.32	170,851,553.84	N/A	Met
First Prior Year (2021-22)	(2,654,560.00)	192,907,542.00	1.4%	Met
Budget Year (2022-23) (Information only)	1,032,668.00	202,899,786.00		

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 ¹	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

¹ 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 ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	37,808,560.00	40,895,423.11	N/A	Met
Second Prior Year (2020-21)	45,795,329.00	50,077,132.27	N/A	Met
First Prior Year (2021-22)	62,447,195.00	64,157,254.00	N/A	Met
Budget Year (2022-23) (Information only)	61,502,694.00			

² 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 MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: 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 \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	21,721	21,874	22,026
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	304,755,101.00	303,727,661.00	308,468,134.00
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)	304,755,101.00	303,727,661.00	308,468,134.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,142,653.03	9,111,829.83	9,254,044.02
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	9,142,653.03	9,111,829.83	9,254,044.02

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,142,653.00	9,111,830.00	9,254,044.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,696,264.00	16,638,057.00	16,994,109.00
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)	25,838,917.00	25,749,887.00	26,248,153.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.48%	8.48%	8.51%
District's Reserve Standard (Section 10B, Line 7):		9,142,653.03	9,111,829.83	9,254,044.02
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(37,374,516.00)			
Budget Year (2022-23)	(39,019,391.00)	1,644,875.00	4.4%	Met
1st Subsequent Year (2023-24)	(41,402,807.00)	2,383,416.00	6.1%	Met
2nd Subsequent Year (2024-25)	(43,861,368.00)	2,458,561.00	5.9%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	1,500,000.00			
Budget Year (2022-23)	1,600,000.00	100,000.00	6.7%	Met
1st Subsequent Year (2023-24)	1,700,000.00	100,000.00	6.3%	Met
2nd Subsequent Year (2024-25)	1,700,000.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1c. 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	0		Paid off as of 6/30/2021	0
Certificates of Participation	6	03-8011, 25-8699	03-7438/7439 and 25-7438/7439	3,285,000
General Obligation Bonds	29	51-85XX, 86XX	51-7433/7434	157,366,641
Supp Early Retirement Program	2	03-8011	03-3901/3902	4,050,080
State School Building Loans				
Compensated Absences	1	03-8011	03/06-2XXX/3XXX	741,357

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

Certificates of Participation	19	CFD Special Levy Tax Fund	CFD Special Levy Tax Fund	18,325,000
TOTAL:				183,768,078

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	0	0	0	0
Certificates of Participation	610,321	608,503	606,166	608,140
General Obligation Bonds	20,104,769	20,257,369	20,164,169	16,784,494
Supp Early Retirement Program	2,031,227	2,025,040	2,025,040	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Certificates of Participation	773,463	774,463	795,263	765,063
Total Annual Payments:	23,519,780	23,665,375	23,590,638	18,157,697
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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)

CFD Special Levy Tax 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

17,244,473.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- 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

17,244,473.00
Actuarial
Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	1,255,081.00	1,255,081.00	1,255,081.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	925,985.00	925,985.00	925,985.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	853,449.00	853,738.00	817,309.00
d. Number of retirees receiving OPEB benefits	177.00	177.00	177.00

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1116.4	1096.03	1106.03	1106.03

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.

Tentative Agreement pending board approval on June 16, 2022. Agreement includes 7.5% on schedule and \$750 increase to the H&W cap, effective July 1, 2022. Agreement also includes 1.5% one-time off-schedule payment for unit members employed with the district on September 1, 2022. Committed fund balance covers the cost of the proposed agreement.

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:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>									
5.	Salary settlement:	<table> <tr> <th>Budget Year</th> <th>1st Subsequent Year</th> <th>2nd Subsequent Year</th> </tr> <tr> <th>(2022-23)</th> <th>(2023-24)</th> <th>(2024-25)</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)			
Budget Year	1st Subsequent Year	2nd Subsequent Year									
(2022-23)	(2023-24)	(2024-25)									
	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

\$1,321,608

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

No	No	No
\$10,100 per FTE	\$10,100 per FTE	\$10,100 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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
2,590,011	3,231,501	3,309,067

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	849.1	882.5	882.5	882.5

Classified (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.

Tentative Agreement pending board approval on June 16, 2022. Agreement includes 7.5% on schedule and \$750 increase to the H&W cap, effective July 1, 2022. Agreement also includes 1.5% one-time off-schedule payment for unit members employed with the district on September 1, 2022. Committed fund balance covers the cost of the proposed agreement.

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:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>
5.	Salary settlement:	<div> <div>Budget Year</div> <div>1st Subsequent Year</div> <div>2nd Subsequent Year</div> </div>

	(2022-23)	(2023-24)	(2024-25)
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	\$528,331		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	\$10,100 per FTE	\$10,100 per FTE	\$10,100 per FTE
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	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:

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) Step and Column Adjustments

2. Cost of step & column adjustments
3. Percent change in step & column over prior year

342811	346,400	350213

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

(2022-23) (2023-24) (2024-25)

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

Yes	No	No
Yes	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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	169.9	179.4	179.4	179.4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

Agenda item pending board approval on June 16, 2022. Proposal includes 7.5% on schedule and \$750 increase to the H&W cap, effective July 1, 2022. Agreement also includes 1.5% one-time off-schedule payment from employees employed with the district on September 1, 2022. Committed fund balance covers the cost of the proposal.

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

Negotiations Settled

2. Salary settlement:

Budget Year 1st Subsequent Year 2nd Subsequent Year

(2022-23) (2023-24) (2024-25)

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")

Negotiations Not Settled

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

\$288,616

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

**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

\$10,100 per FTE	\$10,100 per FTE	\$10,100 per FTE
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

\$314,960	\$388,304	398120

Management/Supervisor/Confidential

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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.

Jun 16, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	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?	Yes

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

ADULT EDUCATION FUND

2022 - 2023
Adopted Budget

Adult Education Fund

2022-2023 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 prior year grant awards. Total 2022-2023 Adopted Budget federal revenues are projected at \$84,911.

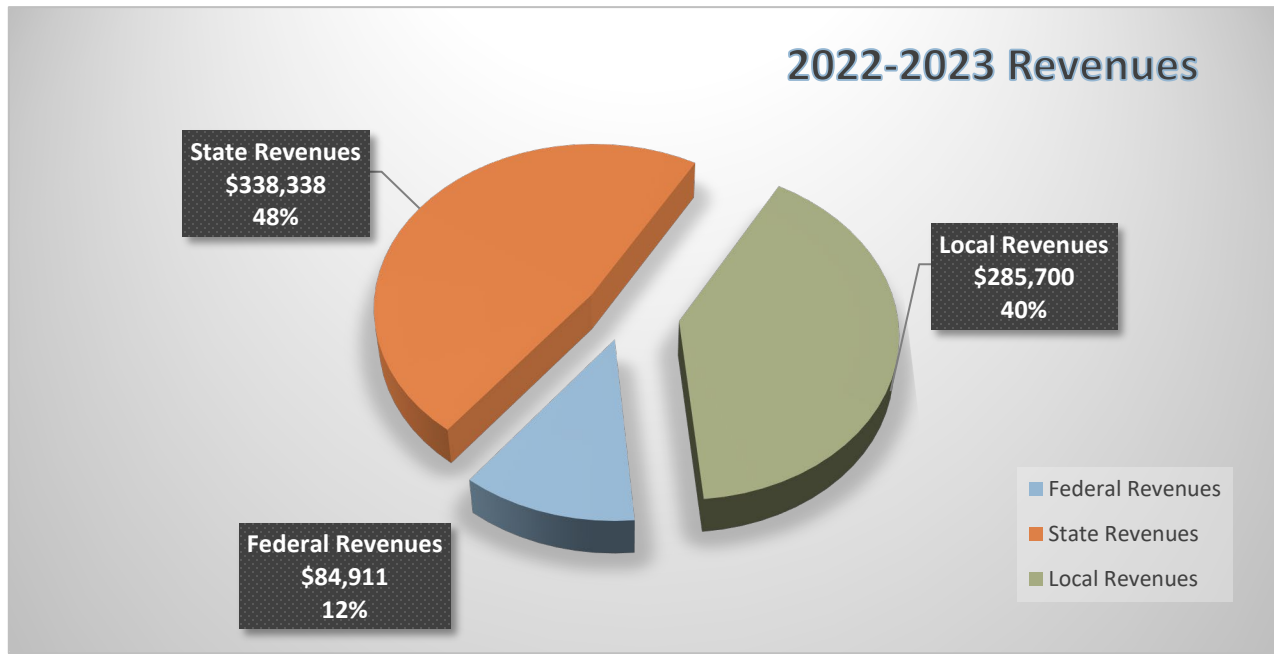
State revenues include AB104 Adult Education Block Grant funding projected at \$306,814. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$31,524. Total 2022-2023 Adopted Budget state revenues are projected at \$338,338.

Local revenues are projected at \$285,700 and include online classes, GED testing fees, summer camp programs, and interest earnings.

Federal funding is equal to 12% of total revenues. State funding is equal to 48% of total revenues. Local revenue funding is equal to 40% of total revenues. Total 2022-2023 Adopted Budget revenues are projected at \$708,949.

Adult Education Fund 2022-2023 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 85% of total expenditures. Step and column for all certificated employees is \$885 plus statutory benefits of \$204 for a total of \$1,089. Step and column for all classified employees is \$1,488 plus statutory benefits of \$458 for a total of \$1,946. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which

Adult Education Fund

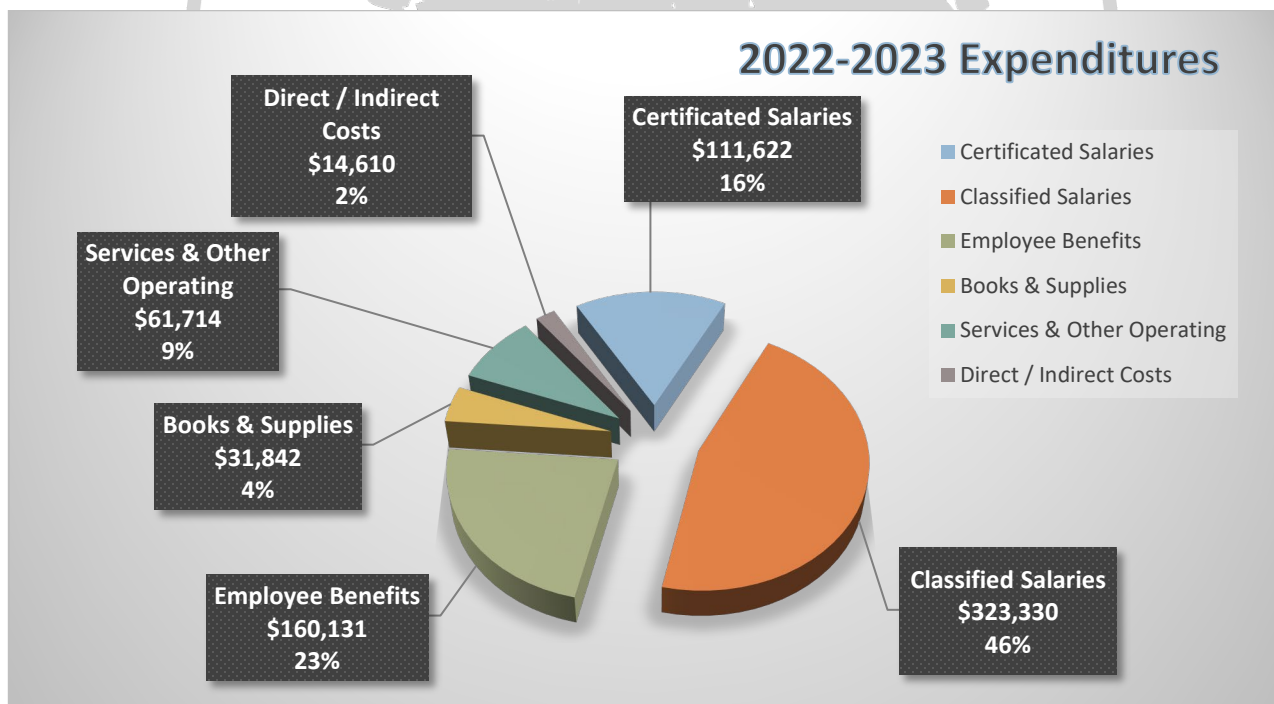
2022-2023 Adopted Budget Assumptions

Expenditures-continued

account for 15% of total expenditures. Total 2022-2023 Adopted Budget expenditures are projected at \$703,249.

Description	2022-2023 Adopted Budget FTE's
Certificated	.30
Classified	3.20
Total FTE's (Full-Time Equivalents)	3.50

2022-2023 Adopted Budget includes 3.50 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,100 per FTE. Fixed charges are calculated at 23.05% for certificated and 35.52% for classified.



Adult Education Fund 2022-2023 Adopted Budget Assumptions

Fund Balance

The Adult Education Fund projects an ending balance of \$401,090 for the 2022-2023 fiscal year.



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,911.00	84,911.00	0.0%
3) Other State Revenue		8300-8599	339,871.00	338,338.00	-0.5%
4) Other Local Revenue		8600-8799	259,485.00	285,700.00	10.1%
5) TOTAL, REVENUES			684,267.00	708,949.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	109,664.00	111,622.00	1.8%
2) Classified Salaries		2000-2999	260,074.00	323,330.00	24.3%
3) Employee Benefits		3000-3999	119,781.00	160,131.00	33.7%
4) Books and Supplies		4000-4999	102,737.00	31,842.00	-69.0%
5) Services and Other Operating Expenditures		5000-5999	45,743.00	61,714.00	34.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,891.00	14,610.00	-1.9%
9) TOTAL, EXPENDITURES			652,890.00	703,249.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,377.00	5,700.00	-81.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,377.00	5,700.00	-81.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,012.00	395,389.00	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,012.00	395,389.00	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,012.00	395,389.00	8.6%
2) Ending Balance, June 30 (E + F1e)			395,389.00	401,089.00	1.4%
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	16,130.00	16,130.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	379,259.00	384,959.00	1.5%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	395,390.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			395,390.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			395,390.00		
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	84,911.00	84,911.00	0.0%
TOTAL, FEDERAL REVENUE			84,911.00	84,911.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	316,145.00	306,814.00	-3.0%
All Other State Revenue	All Other	8590	23,726.00	31,524.00	32.9%
TOTAL, OTHER STATE REVENUE			339,871.00	338,338.00	-0.5%
OTHER LOCAL REVENUE					
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	513.00	700.00	36.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	258,972.00	285,000.00	10.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,485.00	285,700.00	10.1%
TOTAL, REVENUES			684,267.00	708,949.00	3.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	63,089.00	66,500.00	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,575.00	45,122.00	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			109,664.00	111,622.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	133,504.00	185,000.00	38.6%
Classified Support Salaries		2200	64,000.00	66,190.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,570.00	72,140.00	15.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			260,074.00	323,330.00	24.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,978.00	88,180.00	73.0%
PERS		3201-3202	26,321.00	31,467.00	19.6%
OASDI/Medicare/Alternative		3301-3302	17,298.00	14,883.00	-14.0%
Health and Welfare Benefits		3401-3402	14,715.00	13,479.00	-8.4%
Unemployment Insurance		3501-3502	1,783.00	2,176.00	22.0%
Workers' Compensation		3601-3602	7,395.00	8,699.00	17.6%
OPEB, Allocated		3701-3702	1,291.00	1,247.00	-3.4%
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			119,781.00	160,131.00	33.7%
BOOKS AND SUPPLIES					
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	67,569.00	28,842.00	-57.3%
Noncapitalized Equipment		4400	35,168.00	3,000.00	-91.5%
TOTAL, BOOKS AND SUPPLIES			102,737.00	31,842.00	-69.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,832.00	1,964.00	-30.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	496.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48.00	250.00	420.8%
Professional/Consulting Services and Operating Expenditures		5800	42,367.00	59,500.00	40.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,743.00	61,714.00	34.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,891.00	14,610.00	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,891.00	14,610.00	-1.9%
TOTAL, EXPENDITURES			652,890.00	703,249.00	7.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,911.00	84,911.00	0.0%
3) Other State Revenue		8300-8599	339,871.00	338,338.00	-0.5%
4) Other Local Revenue		8600-8799	259,485.00	285,700.00	10.1%
5) TOTAL, REVENUES			684,267.00	708,949.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		151,363.00	127,885.00	-15.5%
2) Instruction - Related Services	2000-2999		153,917.00	164,922.00	7.1%
3) Pupil Services	3000-3999		77,887.00	80,424.00	3.3%
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		242,051.00	299,661.00	23.8%
7) General Administration	7000-7999		14,891.00	14,610.00	-1.9%
8) Plant Services	8000-8999		12,781.00	15,747.00	23.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			652,890.00	703,249.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,377.00	5,700.00	-81.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,377.00	5,700.00	-81.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,012.00	395,389.00	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,012.00	395,389.00	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,012.00	395,389.00	8.6%
2) Ending Balance, June 30 (E + F1e)			395,389.00	401,089.00	1.4%
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	16,130.00	16,130.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	379,259.00	384,959.00	1.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	16,130.00	16,130.00
Total, Restricted Balance		16,130.00	16,130.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CHILD DEVELOPMENT FUND

2022 - 2023
Adopted Budget

Child Development Fund 2022-2023 Adopted Budget Assumptions

Overview

Murrieta Valley Unified School District (MVUSD) 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, and 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 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 daily inclusion opportunities. 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) 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. The CDC is open 7:00 a.m.—5:30 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are 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. The expansion of Transitional Kindergarten and Universal Preschool will allow us to serve younger children. Based on a current waitlist and need for toddler care, we will be adding 12 additional toddler spots at our full day Child Development Center. Ten 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 comprehensive early

Child Development Fund 2022-2023 Adopted Budget Assumptions

Overview - continued

learning experiences, developmental assessments, dental, hearing and vision assessments, and nutrition services.

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. Historically, there are over six-hundred students enrolled in the SEED program. Twenty-five percent of the families are subsidized through RCOE-ECSO funded by CDE-EESD. Historically, subsidized spaces were only available at Avaxat, Buchanan, Murrieta, Alta Murrieta, and E Hale Curran Elementary schools' SEED programs. However, for the 2022-2023 school year, subsidized spots will be available at all eleven elementary school sites. This expansion will better support our community and will eliminate the need for a family to transfer to a school that offers subsidized before and after school care. 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 (virtual during COVID-19). The Parent Center also provides meeting and support group space to district departments and the community.

In the 2021-2022 school year, the State of California created the Expanded Learning Opportunities Program (ELOP), which provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. For the 2022-2023 school year, Avaxat/Student Enrichment and Extended Day (SEED) will pilot a nine-hour (7:00-4:00) school day for qualified ELOP students. SEED will provide supervision before, during, and after enrichment opportunities. SEED will also continue to offer engaging and meaningful enrichment opportunities within the SEED program day. As the requirements from this program become clear MVUSD will begin planning to enhance our current SEED program and expand the extended learning opportunities currently provided in our before and after school SEED program offerings for students.

Revenues

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

Federal Revenues are based on 2022-2023 information provided by the grantee. Total 2022-2023 Adopted federal revenues are projected at \$1,905,525.

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

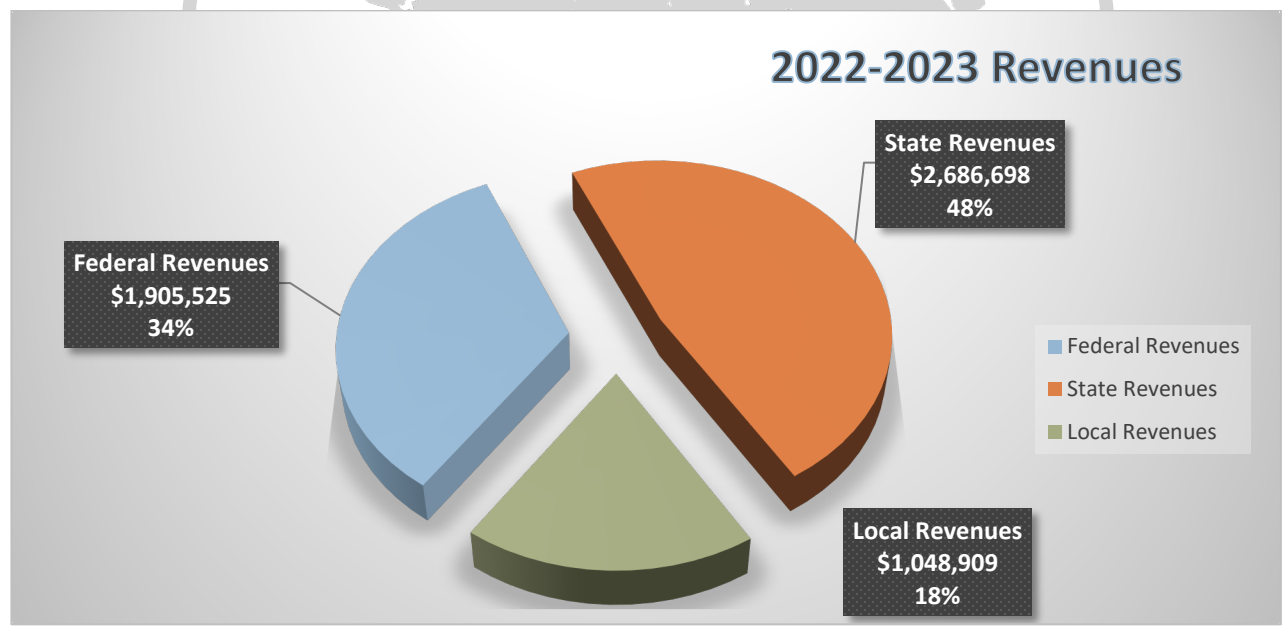
Child Development Fund 2022-2023 Adopted Budget Assumptions

Revenues- continued

Care and Support Division. Due to the current health concern and its impact on enrollment, our direct and indirect contracts will be held harmless meaning we will earn our full awards. State revenues are projected at \$2,596,889. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$89,809. Total 2022-2023 Adopted Budget state revenues are projected at \$2,686,698.

Unrestricted revenues in the Child Development Fund include local parent fees for SEED, other grants, and interest earnings. Revenue from these sources is projected at \$1,047,909. Other local revenues are projected at \$1,000 and include parent fees from Riverside County Office of Education services within the Center Based Program (CCTR) and California State Preschool Program (CSPP). 2022-2023 Adopted Budget local revenues are projected at \$1,048,909.

Federal and state revenue funding is equal to 82% of total revenues. Local revenue funding is equal to 18% of total revenues. Total 2022-2023 Adopted Budget revenues are projected at \$5,641,132.



Child Development Fund 2022-2023 Adopted Budget Assumptions

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. Due to the current health concern, our federal and state contracts will be “held harmless” as an extension of SB 820. This means we will earn our full contract based on expenditures. Family Services plans on using these funds to make program improvements at our CSPP and CCTR sites.

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

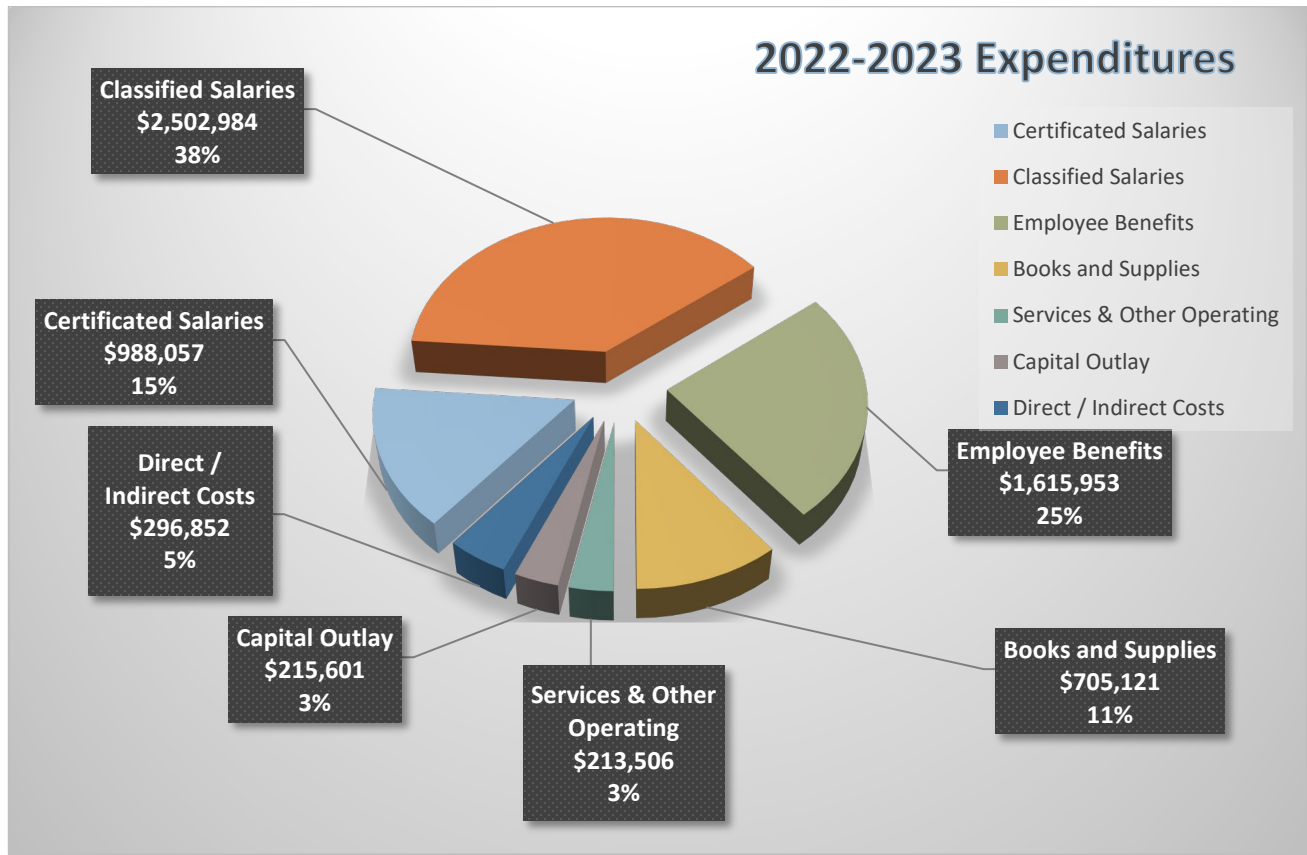
Salary and benefits are equal to 78% of total expenditures. Step and Column for all certificated employees is \$9,169 plus statutory benefits of \$2,735 for a total of \$11,904. Step and Column for all classified employees is \$27,665 plus statutory benefits of \$9,544 for a total of \$37,209. Other expenditures totaling 22%, 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 5.34% is included for both unrestricted and restricted programs. Total 2022-2023 Adopted Budget expenditures are projected at \$6,538,074.

Description	2022-2023 Adopted Budget FTEs
Certificated Teachers / Certificated Support	11.50
Classified	57.81
Management / Support	3.41
Total FTE's (Full-time Equivalents)	72.72

2022-2023 Adopted Budget includes 72.72 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,100 per FTE. Fixed charges are calculated at 23.05% for certificated and 35.52% for classified.

Child Development Fund 2022-2023 Adopted Budget Assumptions

Expenditures- continued



Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$3,254,017. The projected ending fund balance of the Child Development Fund is \$2,357,075, which is primarily restricted to the Expanded Learning Opportunities Program.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,311,664.00	1,905,525.00	45.3%
3) Other State Revenue		8300-8599	4,966,892.00	2,686,698.00	-45.9%
4) Other Local Revenue		8600-8799	1,767,016.00	1,048,909.00	-40.6%
5) TOTAL, REVENUES			8,045,572.00	5,641,132.00	-29.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	893,987.00	988,057.00	10.5%
2) Classified Salaries		2000-2999	2,107,111.00	2,502,984.00	18.8%
3) Employee Benefits		3000-3999	1,276,928.00	1,615,953.00	26.6%
4) Books and Supplies		4000-4999	117,632.00	705,121.00	499.4%
5) Services and Other Operating Expenditures		5000-5999	69,317.00	213,506.00	208.0%
6) Capital Outlay		6000-6999	241,125.00	215,601.00	-10.6%
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	246,282.00	296,852.00	20.5%
9) TOTAL, EXPENDITURES			4,952,382.00	6,538,074.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,093,190.00	(896,942.00)	-129.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,093,190.00	(896,942.00)	-129.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,827.00	3,254,017.00	1,923.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,827.00	3,254,017.00	1,923.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,827.00	3,254,017.00	1,923.3%
2) Ending Balance, June 30 (E + F1e)			3,254,017.00	2,357,075.00	-27.6%
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	3,087,785.00	2,334,305.00	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	166,232.00	22,770.00	-86.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,254,017.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			3,254,017.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			3,254,017.00		
FEDERAL REVENUE					
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	1,311,664.00	1,905,525.00	45.3%
TOTAL, FEDERAL REVENUE			1,311,664.00	1,905,525.00	45.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,189,383.00	2,391,972.00	9.3%
All Other State Revenue	All Other	8590	2,777,509.00	294,726.00	-89.4%
TOTAL, OTHER STATE REVENUE			4,966,892.00	2,686,698.00	-45.9%
OTHER LOCAL REVENUE					
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	1,000.00	1,000.00	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	1,766,016.00	1,047,909.00	-40.7%
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			1,767,016.00	1,048,909.00	-40.6%
TOTAL, REVENUES			8,045,572.00	5,641,132.00	-29.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	663,354.00	672,385.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	230,633.00	315,672.00	36.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			893,987.00	988,057.00	10.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	978,006.00	1,123,160.00	14.8%
Classified Support Salaries		2200	899,612.00	1,110,274.00	23.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	229,493.00	269,550.00	17.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,107,111.00	2,502,984.00	18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	103,179.00	217,975.00	111.3%
PERS		3201-3202	539,769.00	662,597.00	22.8%
OASDI/Medicare/Alternative		3301-3302	191,883.00	225,459.00	17.5%
Health and Welfare Benefits		3401-3402	347,153.00	409,323.00	17.9%
Unemployment Insurance		3501-3502	14,881.00	17,456.00	17.3%
Workers' Compensation		3601-3602	59,281.00	69,820.00	17.8%
OPEB, Allocated		3701-3702	20,782.00	13,323.00	-35.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,276,928.00	1,615,953.00	26.6%
BOOKS AND SUPPLIES					
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	101,479.00	684,121.00	574.2%
Noncapitalized Equipment		4400	16,153.00	21,000.00	30.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			117,632.00	705,121.00	499.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,043.00	4,900.00	369.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,916.00	15,186.00	53.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	314.00	320.00	1.9%
Professional/Consulting Services and Operating Expenditures		5800	57,944.00	192,980.00	233.0%
Communications		5900	100.00	120.00	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,317.00	213,506.00	208.0%
CAPITAL OUTLAY					
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	241,125.00	215,601.00	-10.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,125.00	215,601.00	-10.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	246,282.00	296,852.00	20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			246,282.00	296,852.00	20.5%
TOTAL, EXPENDITURES			4,952,382.00	6,538,074.00	32.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,311,664.00	1,905,525.00	45.3%
3) Other State Revenue		8300-8599	4,966,892.00	2,686,698.00	-45.9%
4) Other Local Revenue		8600-8799	1,767,016.00	1,048,909.00	-40.6%
5) TOTAL, REVENUES			8,045,572.00	5,641,132.00	-29.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,438,477.00	2,970,059.00	21.8%
2) Instruction - Related Services	2000-2999		359,689.00	483,489.00	34.4%
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		1,907,934.00	2,787,674.00	46.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		246,282.00	296,852.00	20.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,952,382.00	6,538,074.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,093,190.00	(896,942.00)	-129.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,093,190.00	(896,942.00)	-129.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,827.00	3,254,017.00	1,923.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,827.00	3,254,017.00	1,923.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,827.00	3,254,017.00	1,923.3%
2) Ending Balance, June 30 (E + F1e)			3,254,017.00	2,357,075.00	-27.6%
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	3,087,785.00	2,334,305.00	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	166,232.00	22,770.00	-86.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	2,711,096.00	2,334,305.00
5058	Child Development: Coronav irus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	157,789.00	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	218,900.00	0.00
Total, Restricted Balance		3,087,785.00	2,334,305.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAFETERIA SPECIAL REVENUE FUND

2022 - 2023
Adopted Budget

Cafeteria Special Revenue Fund 2022-2023 Adopted Budget Assumptions

Overview

Cafeteria Special Revenue Funds 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 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 1,002,213 breakfasts and 2,063,406 lunches, as well as 188,331 a la carte meals during the 2021-2022 fiscal year.

Revenues

Pursuant to Assembly Bill 130 beginning in school year 2022-23 California will implement a statewide Universal Meal Program. This program will allow all students to receive breakfast and lunch at no cost. California's Universal Meals Program is designed to build on the foundations of the National School Lunch Program (NSLP) and School Breakfast Program and expands the California State Meal Mandate to require all students be offered a nutritiously adequate breakfast and lunch each school day.

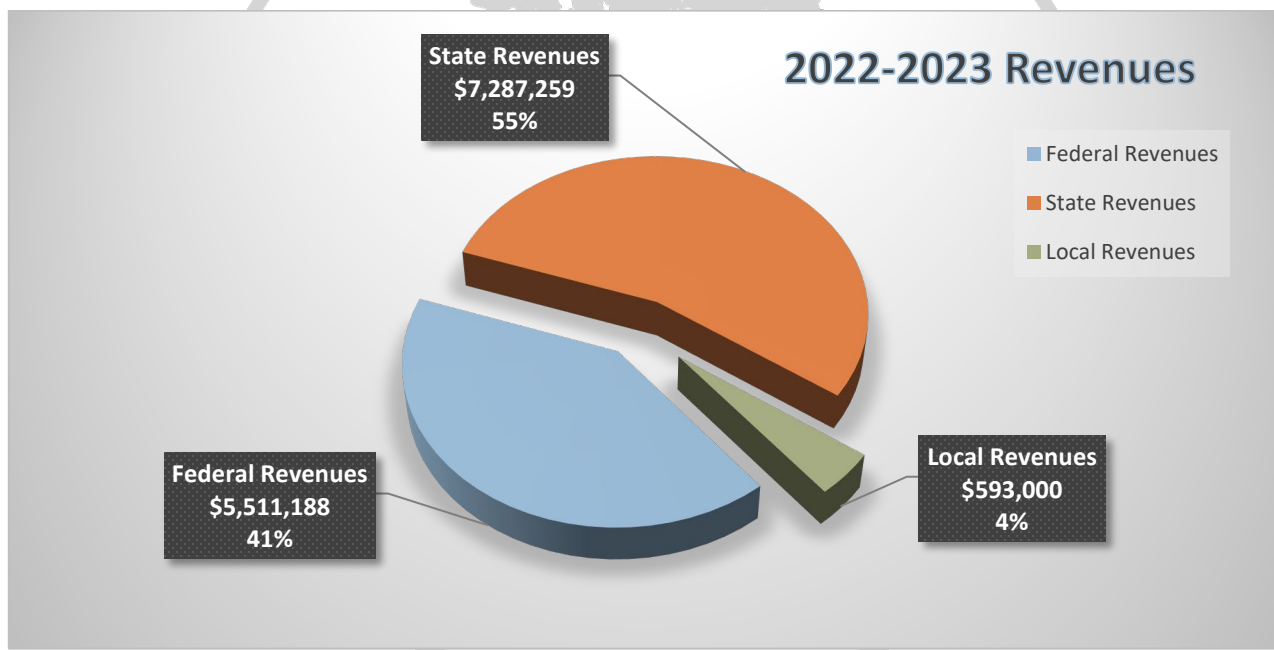
Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$12,244,049 and is based on 2021-2022 program participation levels through February 2022. Federal donated commodities entitlement is projected at \$554,398.

Cafeteria Special Revenue Fund 2022-2023 Adopted Budget Assumptions

Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$593,000 and is based on a la carte food sales from the 2021-2022 participation levels through February 2022, current interest rates, cash-flow analysis, and historical data.

Approximately 35% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals. Federal and state reimbursements are equal to 86% of total revenues. Donated food commodities within federal revenues are equal to 10%. Local revenues are equal to 4% of total revenues. Total 2022-2023 revenues are projected at \$13,391,447.



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 5.34%.

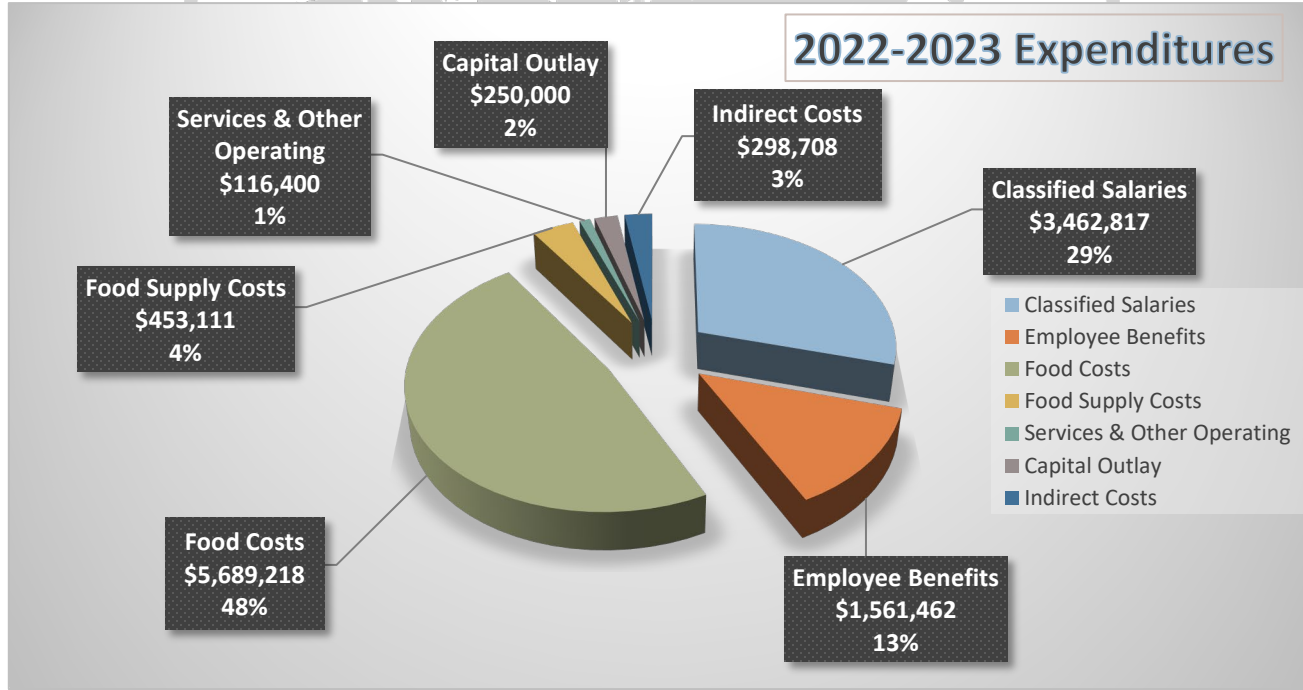
Cafeteria Special Revenue Fund 2022-2023 Adopted Budget Assumptions

Expenditures - continued

Salary and benefits account for 42% of total expenditures. Step and Column for all classified employees is \$42,359 plus statutory benefits of \$14,566 for a total of \$56,925. Food costs, commodities, and supplies account for 52% of total expenditures. All other costs account for 6% of total expenditures. Total 2022-2023 Adopted Budget expenditures are projected at \$11,831,716.

Description	2022-2023 Adopted Budget FTE's
Classified Management	3.00
Classified	80.59
Total FTE's (Full-Time equivalents)	83.59

2022-2023 Adopted Budget includes 83.59 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,100 per FTE. Fixed charges are calculated at 35.52% for classified positions.



Cafeteria Special Revenue Fund 2022-2023 Adopted Budget Assumptions

Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$4,354,738 for the 2022-2023 fiscal year.



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,745,763.00	5,511,188.00	-56.8%
3) Other State Revenue		8300-8599	1,096,983.00	7,287,259.00	564.3%
4) Other Local Revenue		8600-8799	581,295.00	593,000.00	2.0%
5) TOTAL, REVENUES			14,424,041.00	13,391,447.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,245,600.00	3,462,817.00	6.7%
3) Employee Benefits		3000-3999	1,362,563.00	1,561,462.00	14.6%
4) Books and Supplies		4000-4999	5,848,734.00	6,142,329.00	5.0%
5) Services and Other Operating Expenditures		5000-5999	118,400.00	116,400.00	-1.7%
6) Capital Outlay		6000-6999	87,000.00	250,000.00	187.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	281,957.00	298,708.00	5.9%
9) TOTAL, EXPENDITURES			10,944,254.00	11,831,716.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,479,787.00	1,559,731.00	-55.2%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,479,787.00	1,559,731.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,455.81	3,582,242.81	3,396.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,455.81	3,582,242.81	3,396.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,455.81	3,582,242.81	3,396.4%
2) Ending Balance, June 30 (E + F1e)			3,582,242.81	5,141,973.81	43.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,582,242.81	5,141,973.81	43.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,051,820.00	4,956,790.00	-58.9%
Donated Food Commodities		8221	688,129.00	554,398.00	-19.4%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			12,745,763.00	5,511,188.00	-56.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,096,983.00	7,287,259.00	564.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,096,983.00	7,287,259.00	564.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	573,295.00	585,000.00	2.0%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			581,295.00	593,000.00	2.0%
TOTAL, REVENUES			14,424,041.00	13,391,447.00	-7.2%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,654,942.00	2,850,006.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	359,206.00	373,706.00	4.0%
Clerical, Technical and Office Salaries		2400	231,452.00	239,105.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,245,600.00	3,462,817.00	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	733,204.00	867,913.00	18.4%
OASDI/Medicare/Alternative		3301-3302	240,073.00	264,247.00	10.1%
Health and Welfare Benefits		3401-3402	299,126.00	337,699.00	12.9%
Unemployment Insurance		3501-3502	17,821.00	17,315.00	-2.8%
Workers' Compensation		3601-3602	64,893.00	69,258.00	6.7%
OPEB, Allocated		3701-3702	7,446.00	5,030.00	-32.4%
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			1,362,563.00	1,561,462.00	14.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	333,644.00	403,111.00	20.8%
Noncapitalized Equipment		4400	85,000.00	50,000.00	-41.2%
Food		4700	5,430,090.00	5,689,218.00	4.8%
TOTAL, BOOKS AND SUPPLIES			5,848,734.00	6,142,329.00	5.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	3,500.00	1,300.0%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5450	2,500.00	2,500.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,800.00	8,800.00	29.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	97,250.00	90,000.00	-7.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,400.00	116,400.00	-1.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	87,000.00	250,000.00	187.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,000.00	250,000.00	187.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	281,957.00	298,708.00	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			281,957.00	298,708.00	5.9%
TOTAL, EXPENDITURES			10,944,254.00	11,831,716.00	8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,745,763.00	5,511,188.00	-56.8%
3) Other State Revenue		8300-8599	1,096,983.00	7,287,259.00	564.3%
4) Other Local Revenue		8600-8799	581,295.00	593,000.00	2.0%
5) TOTAL, REVENUES			14,424,041.00	13,391,447.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,662,297.00	11,533,008.00	8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		281,957.00	298,708.00	5.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,944,254.00	11,831,716.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,479,787.00	1,559,731.00	-55.2%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,479,787.00	1,559,731.00	-55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,455.81	3,582,242.81	3,396.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,455.81	3,582,242.81	3,396.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,455.81	3,582,242.81	3,396.4%
2) Ending Balance, June 30 (E + F1e)			3,582,242.81	5,141,973.81	43.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,582,242.81	5,141,973.81	43.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,412,191.81	4,971,922.81
5810	Other Restricted Federal	5,814.00	5,814.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	139,237.00	139,237.00
Total, Restricted Balance		3,582,242.81	5,141,973.81



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

BUILDING FUND

2022 - 2023
Adopted Budget

Building Fund

2022-2023 Adopted Budget Assumptions

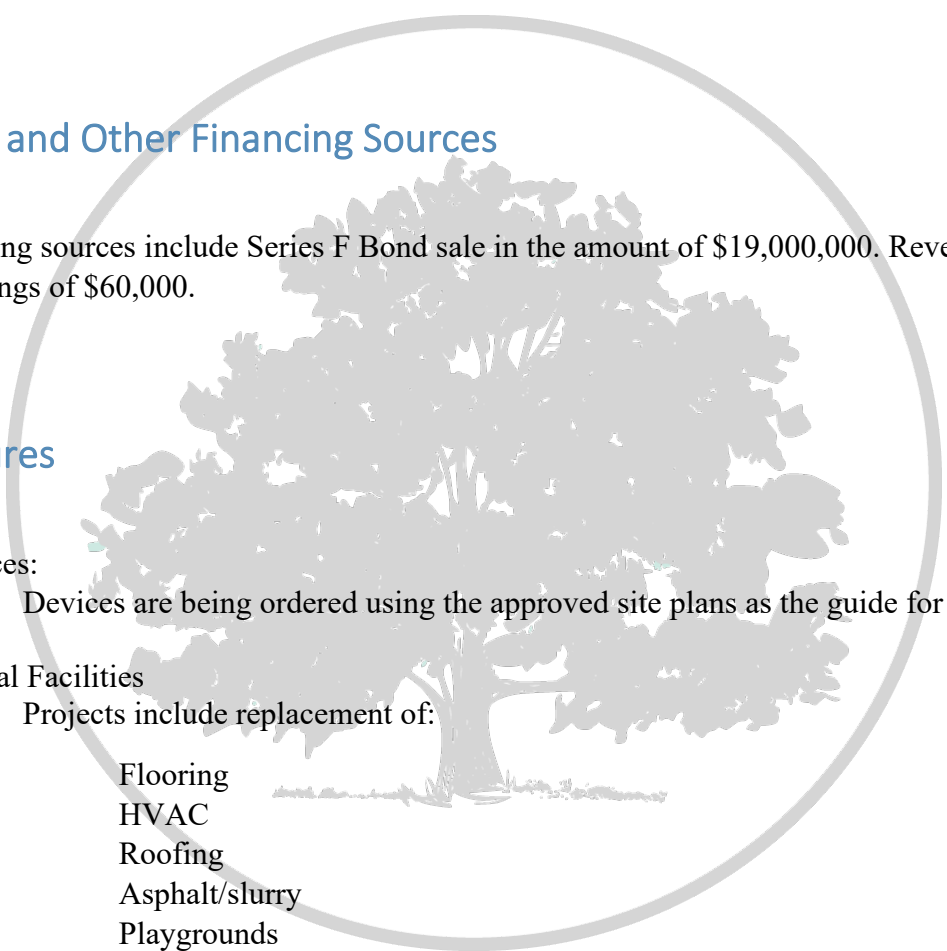
Overview

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 21st 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 and Other Financing Sources

Other financing sources include Series F Bond sale in the amount of \$19,000,000. Revenues include interest earnings of \$60,000.

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
 - Exterior Painting
 - Murrieta Elementary School Classroom Building

Fund Balance

The Building Fund projects an ending fund balance of \$24,243,821 for the 2022-2023 fiscal year.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	34,562.00	60,000.00	73.6%
5) TOTAL, REVENUES			34,562.00	60,000.00	73.6%
B. EXPENDITURES					
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	578,018.00	173,300.00	-70.0%
5) Services and Other Operating Expenditures		5000-5999	1,001,965.00	3,421,058.00	241.4%
6) Capital Outlay		6000-6999	2,657,570.00	7,114,102.00	167.7%
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			4,237,553.00	10,708,460.00	152.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,202,991.00)	(10,648,460.00)	153.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,786,000.00	19,000,000.00	61.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,786,000.00	19,000,000.00	61.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,583,009.00	8,351,540.00	10.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,309,273.00	15,892,282.00	91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309,273.00	15,892,282.00	91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309,273.00	15,892,282.00	91.3%
2) Ending Balance, June 30 (E + F1e)			15,892,282.00	24,243,822.00	52.6%
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	15,892,282.00	24,243,822.00	52.6%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,892,281.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			15,892,281.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,892,281.00		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	34,562.00	60,000.00	73.6%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,562.00	60,000.00	73.6%
TOTAL, REVENUES			34,562.00	60,000.00	73.6%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,143.00	103,300.00	1,168.6%
Noncapitalized Equipment		4400	569,875.00	70,000.00	-87.7%
TOTAL, BOOKS AND SUPPLIES			578,018.00	173,300.00	-70.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	536,406.00	508,273.00	-5.2%
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	465,559.00	2,912,785.00	525.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,001,965.00	3,421,058.00	241.4%
CAPITAL OUTLAY					
Land		6100	0.00	15,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,657,570.00	6,889,887.00	159.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	209,215.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,657,570.00	7,114,102.00	167.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,237,553.00	10,708,460.00	152.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds 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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	11,786,000.00	19,000,000.00	61.2%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			11,786,000.00	19,000,000.00	61.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,786,000.00	19,000,000.00	61.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	34,562.00	60,000.00	73.6%
5) TOTAL, REVENUES			34,562.00	60,000.00	73.6%
B. EXPENDITURES (Objects 1000-7999)					
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		4,237,553.00	10,708,460.00	152.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,237,553.00	10,708,460.00	152.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,202,991.00)	(10,648,460.00)	153.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,786,000.00	19,000,000.00	61.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,786,000.00	19,000,000.00	61.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			7,583,009.00	8,351,540.00	10.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,309,273.00	15,892,282.00	91.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,309,273.00	15,892,282.00	91.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,309,273.00	15,892,282.00	91.3%
2) Ending Balance, June 30 (E + F1e)			15,892,282.00	24,243,822.00	52.6%
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	15,892,282.00	24,243,822.00	52.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	15,892,282.00	24,243,822.00
Total, Restricted Balance		15,892,282.00	24,243,822.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

CAPITAL FACILITIES FUND

2022 - 2023
Adopted Budget

Capital Facilities Fund

2022-2023 Adopted Budget Assumptions

Overview

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

Revenues and Other Financing Sources

Collection of Developer Fees is based on housing development projected for 2021/2022. The fees to be collected are anticipated at \$650,000.

Interest earnings are projected at \$8,000.

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

Expenditures

Budgeted expenditures in this fund include:

- ✚ Lease of relocatable buildings
- ✚ Consultants/Legal Counsel
- ✚ Salaries and Benefits
- ✚ DSA Project Close Out
- ✚ Buses
- ✚ Transportation Infrastructure
- ✚ Transitional Kindergarten Planning
- ✚ Shivela Classroom Refurbishing

Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$3,616,052 for the 2022-2023 fiscal year.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,893,539.00	5,628,545.00	94.5%
5) TOTAL, REVENUES			2,893,539.00	5,628,545.00	94.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	175,976.00	179,579.00	2.0%
3) Employee Benefits		3000-3999	59,976.00	69,525.00	15.9%
4) Books and Supplies		4000-4999	121,109.00	34,491.00	-71.5%
5) Services and Other Operating Expenditures		5000-5999	1,699,108.00	1,993,840.00	17.3%
6) Capital Outlay		6000-6999	916,363.00	4,675,755.00	410.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	252,048.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,217,432.00	7,205,238.00	123.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(323,893.00)	(1,576,693.00)	386.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,893.00)	(1,576,693.00)	386.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,844.00	5,213,951.00	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,844.00	5,213,951.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,844.00	5,213,951.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			5,213,951.00	3,637,258.00	-30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,213,951.00	3,637,258.00	-30.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,192,745.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			5,192,745.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,192,745.00		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	9,578.00	8,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	590,000.00	650,000.00	10.2%
Other Local Revenue					
All Other Local Revenue		8699	2,293,961.00	4,970,545.00	116.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,893,539.00	5,628,545.00	94.5%
TOTAL, REVENUES			2,893,539.00	5,628,545.00	94.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	144,168.00	147,771.00	2.5%
Clerical, Technical and Office Salaries		2400	31,808.00	31,808.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			175,976.00	179,579.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,312.00	45,559.00	13.0%
OASDI/Medicare/Alternative		3301-3302	13,010.00	13,690.00	5.2%
Health and Welfare Benefits		3401-3402	2,255.00	5,786.00	156.6%
Unemployment Insurance		3501-3502	880.00	898.00	2.0%
Workers' Compensation		3601-3602	3,519.00	3,592.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,976.00	69,525.00	15.9%
BOOKS AND SUPPLIES					
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	11,462.00	1,149.00	-90.0%
Noncapitalized Equipment		4400	109,647.00	33,342.00	-69.6%
TOTAL, BOOKS AND SUPPLIES			121,109.00	34,491.00	-71.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	105,887.00	234,188.00	121.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,593,221.00	1,759,652.00	10.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,699,108.00	1,993,840.00	17.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	835,300.00	293,801.00	-64.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,063.00	4,381,954.00	5,305.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			916,363.00	4,675,755.00	410.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	52,048.00	15.9%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	252,048.00	2.9%
TOTAL, EXPENDITURES			3,217,432.00	7,205,238.00	123.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds 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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,893,539.00	5,628,545.00	94.5%
5) TOTAL, REVENUES			2,893,539.00	5,628,545.00	94.5%
B. EXPENDITURES (Objects 1000-7999)					
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		715,800.00	1,096,104.00	53.1%
8) Plant Services	8000-8999		2,256,732.00	5,857,086.00	159.5%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	252,048.00	2.9%
10) TOTAL, EXPENDITURES			3,217,432.00	7,205,238.00	123.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(323,893.00)	(1,576,693.00)	386.8%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(323,893.00)	(1,576,693.00)	386.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,537,844.00	5,213,951.00	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,537,844.00	5,213,951.00	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,537,844.00	5,213,951.00	-5.8%
2) Ending Balance, June 30 (E + F1e)			5,213,951.00	3,637,258.00	-30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,213,951.00	3,637,258.00	-30.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	5,213,951.00	3,637,258.00
Total, Restricted Balance		5,213,951.00	3,637,258.00



MURRIETA VALLEY
UNIFIED SCHOOL DISTRICT

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

SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY
PROJECTS

2022 - 2023
Adopted Budget

Special Reserve Fund for Capital Outlay Projects 2022-2023 Adopted Budget Assumptions

Overview

The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures associated with furniture, technology equipment, and technology infrastructure.

Revenues and Other Financing Sources

Revenues include interest earnings of \$500 and a \$1,600,000 transfer from General Fund.

Expenditures

Infrastructure upgrades including cabling and networking equipment and systems, servers and associated systems and software, management systems and software, security equipment and security related systems and software, and audio/visual equipment and related systems and software. Also included are expenditures related to support aging classrooms, including furniture, and ongoing technology replacement.

Fund Balance

The Special Reserve Fund for Capital Outlay projects an ending fund balance of \$1,449,715 for the 2022-2023 fiscal year.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481.00	500.00	-66.2%
5) TOTAL, REVENUES			1,481.00	500.00	-66.2%
B. EXPENDITURES					
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	434,562.00	1,764,398.00	306.0%
5) Services and Other Operating Expenditures		5000-5999	245,604.00	42,210.00	-82.8%
6) Capital Outlay		6000-6999	53,910.00	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			734,076.00	1,806,608.00	146.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(732,595.00)	(1,806,108.00)	146.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,600,000.00	6.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	298,000.00	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			1,798,000.00	1,600,000.00	-11.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,065,405.00	(206,108.00)	-119.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,418.00	1,655,823.00	180.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,418.00	1,655,823.00	180.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,418.00	1,655,823.00	180.4%
2) Ending Balance, June 30 (E + F1e)			1,655,823.00	1,449,715.00	-12.4%
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	1,372,135.00	1,372,135.00	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	283,688.00	77,580.00	-72.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,655,823.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			1,655,823.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,655,823.00		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	992.00	500.00	-49.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	489.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,481.00	500.00	-66.2%
TOTAL, REVENUES			1,481.00	500.00	-66.2%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,681.00	800,165.00	2,790.7%
Noncapitalized Equipment		4400	406,881.00	964,233.00	137.0%
TOTAL, BOOKS AND SUPPLIES			434,562.00	1,764,398.00	306.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	53,178.00	26,938.00	-49.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	192,426.00	15,272.00	-92.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,604.00	42,210.00	-82.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	53,910.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,910.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			734,076.00	1,806,608.00	146.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,600,000.00	6.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,600,000.00	6.7%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds 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%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
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	298,000.00	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			298,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,798,000.00	1,600,000.00	-11.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,481.00	500.00	-66.2%
5) TOTAL, REVENUES			1,481.00	500.00	-66.2%
B. EXPENDITURES (Objects 1000-7999)					
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		734,076.00	1,806,608.00	146.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			734,076.00	1,806,608.00	146.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(732,595.00)	(1,806,108.00)	146.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	1,600,000.00	6.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	298,000.00	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			1,798,000.00	1,600,000.00	-11.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,065,405.00	(206,108.00)	-119.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	590,418.00	1,655,823.00	180.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590,418.00	1,655,823.00	180.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590,418.00	1,655,823.00	180.4%
2) Ending Balance, June 30 (E + F1e)			1,655,823.00	1,449,715.00	-12.4%
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	1,372,135.00	1,372,135.00	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	283,688.00	77,580.00	-72.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,372,135.00	1,372,135.00
Total, Restricted Balance		1,372,135.00	1,372,135.00