



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

2022-2023  
UNAUDITED ACTUALS

September 14, 2023

[illegible]



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SCHOOL DISTRICT CERTIFICATION

2022 - 2023  
Unaudited Actuals

**Unaudited Actuals**  
**FINANCIAL REPORTS**  
**2022-23 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.78%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$146,735,359.43
	Appropriations Subject to Limit	\$139,465,237.43
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.83%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 14, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

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

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

For County Office of Education:

Julie Leonor  
\_\_\_\_\_  
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\_\_\_\_\_  
Title  
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\_\_\_\_\_  
E-mail Address

For School District:

James Whittington  
\_\_\_\_\_  
Name  
Chief Financial Officer  
\_\_\_\_\_  
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**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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GENERAL  
FUND

2022 - 2023  
Unaudited Actuals

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2022-23 Unaudited Actuals			2023-24 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	247,824,091.13	0.00	247,824,091.13	263,800,988.00	0.00	263,800,988.00	6.4%
2) Federal Revenue		8100-8299	991,521.51	22,505,338.39	23,496,859.90	618,000.00	20,993,191.00	21,611,191.00	-8.0%
3) Other State Revenue		8300-8599	8,351,417.99	49,359,319.35	57,710,737.34	8,557,090.00	19,626,121.00	28,183,211.00	-51.2%
4) Other Local Revenue		8600-8799	6,580,947.25	20,857,363.54	27,438,310.79	5,993,345.00	21,162,716.00	27,156,061.00	-1.0%
5) TOTAL, REVENUES			263,747,977.88	92,722,021.28	356,469,999.16	278,969,423.00	61,782,028.00	340,751,451.00	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,688,644.02	37,411,729.05	141,100,373.07	113,117,758.00	42,186,340.00	155,304,098.00	10.1%
2) Classified Salaries		2000-2999	31,156,575.84	19,780,941.24	50,937,517.08	35,415,479.00	23,241,883.00	58,657,362.00	15.2%
3) Employee Benefits		3000-3999	46,637,031.77	31,957,906.89	78,594,938.66	51,512,539.00	35,794,505.00	87,307,044.00	11.1%
4) Books and Supplies		4000-4999	9,008,487.26	4,776,865.94	13,785,353.20	7,616,376.00	6,970,046.00	14,586,422.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	19,173,936.90	7,355,097.73	26,529,034.63	22,109,033.00	9,578,581.00	31,687,614.00	19.4%
6) Capital Outlay		6000-6999	459,055.24	343,264.11	802,319.35	796,500.00	2,955,000.00	3,751,500.00	367.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	407,908.50	44,022.00	451,930.50	406,201.00	100,000.00	506,201.00	12.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,962,208.53)	1,179,666.55	(782,541.98)	(2,857,861.00)	1,674,765.00	(1,183,096.00)	51.2%
9) TOTAL, EXPENDITURES			208,569,431.00	102,849,493.51	311,418,924.51	228,116,025.00	122,501,120.00	350,617,145.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,178,546.88	(10,127,472.23)	45,051,074.65	50,853,398.00	(60,719,092.00)	(9,865,694.00)	-121.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	224,867.00	0.00	224,867.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
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	(42,224,766.64)	42,224,766.64	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,099,899.64)	42,224,766.64	(3,875,133.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-38.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,078,647.24	32,097,294.41	41,175,941.65	(6,118,563.00)	(6,147,131.00)	(12,265,694.00)	-129.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%
2) Ending Balance, June 30 (E + F1e)			71,225,316.60	47,897,747.47	119,123,064.07	65,106,753.60	41,750,616.47	106,857,370.07	-10.3%
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	21,404.30	181,319.00	202,723.30	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	47,716,428.47	47,716,428.47	0.00	41,781,345.86	41,781,345.86	-12.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,000,000.00	0.00	42,000,000.00	32,000,000.00	0.00	32,000,000.00	-23.8%
d) Assigned									
Other Assignments		9780	5,217,299.69	0.00	5,217,299.69	3,029,260.00	0.00	3,029,260.00	-41.9%
Medi-cal Administrative Activities	0000	9780	1,026,391.46		1,026,391.46			0.00	
One-time Mandates	0000	9780	1,355,979.42		1,355,979.42			0.00	
Donations	0000	9780	881,069.11		881,069.11			0.00	
School Site Discretionary Carryover	0000	9780	287,969.00		287,969.00			0.00	
Insurance Claim Reimbursements	0000	9780	3,388.00		3,388.00			0.00	
Site Facilities	0000	9780	206,353.00		206,353.00			0.00	
Athletics and Band Support	0000	9780	43,974.00		43,974.00			0.00	
Other Grants	0000	9780	15,242.00		15,242.00			0.00	
Grounds	0000	9780	431,024.47		431,024.47			0.00	
Community Engagement Initiative	0000	9780	49,078.95		49,078.95			0.00	
Unified Sports/Special Olympics Site Carryover	0000	9780	20,414.13		20,414.13			0.00	
Non-Resident Student Fees	0000	9780	896,416.15		896,416.15			0.00	
Medi-cal Administrative Activities	0000	9780			0.00	940,217.00		940,217.00	
Donations	0000	9780			0.00	988,619.00		988,619.00	
Site Facilities	0000	9780			0.00	211,760.00		211,760.00	
Other Grants	0000	9780			0.00	14,575.00		14,575.00	
Non-Resident Student Fees	0000	9780			0.00	874,089.00		874,089.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,465,567.74	0.00	9,465,567.74	10,590,514.00	0.00	10,590,514.00	11.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Unassigned/Unappropriated Amount		9790	14,506,044.87	0.00	14,506,044.87	19,471,979.60	(30,729.39)	19,441,250.21	34.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	77,710,104.72	34,097,368.80	111,807,473.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,370,318.44)	0.00	(2,370,318.44)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	7,376.84	7.91	7,384.75				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,292,979.52	20,342,787.08	24,635,766.60				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,005,703.91	0.00	1,005,703.91				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	21,404.30	181,319.00	202,723.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			80,682,250.85	54,621,482.79	135,303,733.64				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	6,807,144.35	1,534,702.79	8,341,847.14				
2) Due to Grantor Governments		9590	0.00	2,670,195.00	2,670,195.00				
3) Due to Other Funds		9610	2,501,085.09	1,111.43	2,502,196.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	148,704.81	2,517,726.10	2,666,430.91				
6) TOTAL, LIABILITIES			9,456,934.25	6,723,735.32	16,180,669.57				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			71,225,316.60	47,897,747.47	119,123,064.07				

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	158,787,375.00	0.00	158,787,375.00	144,469,903.00	0.00	144,469,903.00	-9.0%
Education Protection Account State Aid - Current Year		8012	18,805,864.00	0.00	18,805,864.00	53,466,180.00	0.00	53,466,180.00	184.3%
State Aid - Prior Years		8019	(9,585.00)	0.00	(9,585.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	538,351.33	0.00	538,351.33	538,351.00	0.00	538,351.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	64,066,720.73	0.00	64,066,720.73	62,098,519.00	0.00	62,098,519.00	-3.1%
Unsecured Roll Taxes		8042	2,858,740.46	0.00	2,858,740.46	2,858,740.00	0.00	2,858,740.00	0.0%
Prior Years' Taxes		8043	2,798,126.01	0.00	2,798,126.01	2,798,126.00	0.00	2,798,126.00	0.0%
Supplemental Taxes		8044	2,369,962.50	0.00	2,369,962.50	1,972,891.00	0.00	1,972,891.00	-16.8%
Education Revenue Augmentation Fund (ERAF)		8045	(6,898,399.65)	0.00	(6,898,399.65)	(7,173,774.00)	0.00	(7,173,774.00)	4.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,546,609.75	0.00	4,546,609.75	2,811,135.00	0.00	2,811,135.00	-38.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			247,863,765.13	0.00	247,863,765.13	263,840,071.00	0.00	263,840,071.00	6.4%
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	(39,674.00)	0.00	(39,674.00)	(39,083.00)	0.00	(39,083.00)	-1.5%
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			247,824,091.13	0.00	247,824,091.13	263,800,988.00	0.00	263,800,988.00	6.4%
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	5,455,300.58	5,455,300.58	0.00	5,506,120.00	5,506,120.00	0.9%
Special Education Discretionary Grants		8182	0.00	1,620,430.30	1,620,430.30	0.00	245,918.00	245,918.00	-84.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
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	17,585.51	0.00	17,585.51	18,000.00	0.00	18,000.00	2.4%
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		2,602,283.11	2,602,283.11		2,738,015.00	2,738,015.00	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		500,556.07	500,556.07		481,401.00	481,401.00	-3.8%
Title III, Part A, Immigrant Student Program	4201	8290		23,680.30	23,680.30		25,077.00	25,077.00	5.9%
Title III, Part A, English Learner Program	4203	8290		165,892.96	165,892.96		175,746.00	175,746.00	5.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		106,322.55	106,322.55		161,481.00	161,481.00	51.9%
Career and Technical Education	3500-3599	8290		143,479.00	143,479.00		153,412.00	153,412.00	6.9%
All Other Federal Revenue	All Other	8290	973,936.00	11,887,393.52	12,861,329.52	600,000.00	11,506,021.00	12,106,021.00	-5.9%
TOTAL, FEDERAL REVENUE			991,521.51	22,505,338.39	23,496,859.90	618,000.00	20,993,191.00	21,611,191.00	-8.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,196,539.00	1,196,539.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	975,902.00	0.00	975,902.00	1,043,008.00	0.00	1,043,008.00	6.9%
Lottery - Unrestricted and Instructional Materials		8560	4,783,262.99	2,386,400.70	7,169,663.69	3,686,657.00	1,452,977.00	5,139,634.00	-28.3%
Tax Relief Subventions									
Restricted Levies - Other									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
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		119,272.36	119,272.36		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,066,965.20	1,066,965.20		1,416,867.00	1,416,867.00	32.8%
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	2,592,253.00	44,590,142.09	47,182,395.09	3,827,425.00	16,756,277.00	20,583,702.00	-56.4%
TOTAL, OTHER STATE REVENUE			8,351,417.99	49,359,319.35	57,710,737.34	8,557,090.00	19,626,121.00	28,183,211.00	-51.2%
<b>OTHER LOCAL REVENUE</b>									
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	1,317,280.62	1,317,280.62	0.00	1,307,926.00	1,307,926.00	-0.7%
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	11,534.12	0.00	11,534.12	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	424,663.55	0.00	424,663.55	375,000.00	0.00	375,000.00	-11.7%
Interest		8660	2,527,365.45	0.00	2,527,365.45	1,250,000.00	0.00	1,250,000.00	-50.5%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Net Increase (Decrease) in the Fair Value of Investments		8662	(986,248.11)	0.00	(986,248.11)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	130,444.00	0.00	130,444.00	44,020.00	0.00	44,020.00	-66.3%
Transportation Fees From Individuals		8675	215,256.13	0.00	215,256.13	250,000.00	0.00	250,000.00	16.1%
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	4,257,932.11	1,021,790.62	5,279,722.73	4,074,325.00	0.00	4,074,325.00	-22.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		18,518,292.30	18,518,292.30		19,854,790.00	19,854,790.00	7.2%
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			6,580,947.25	20,857,363.54	27,438,310.79	5,993,345.00	21,162,716.00	27,156,061.00	-1.0%
TOTAL, REVENUES			263,747,977.88	92,722,021.28	356,469,999.16	278,969,423.00	61,782,028.00	340,751,451.00	-4.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	84,494,878.95	32,125,564.68	116,620,443.63	92,636,418.00	35,628,061.00	128,264,479.00	10.0%
Certificated Pupil Support Salaries		1200	7,567,228.80	3,562,109.21	11,129,338.01	8,131,840.00	4,256,214.00	12,388,054.00	11.3%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	11,365,064.07	1,390,340.76	12,755,404.83	12,056,463.00	1,520,285.00	13,576,748.00	6.4%
Other Certificated Salaries		1900	261,472.20	333,714.40	595,186.60	293,037.00	781,780.00	1,074,817.00	80.6%
TOTAL, CERTIFICATED SALARIES			103,688,644.02	37,411,729.05	141,100,373.07	113,117,758.00	42,186,340.00	155,304,098.00	10.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,703,645.05	13,598,210.28	17,301,855.33	4,268,023.00	16,289,550.00	20,557,573.00	18.8%
Classified Support Salaries		2200	14,689,496.17	4,633,718.23	19,323,214.40	16,638,718.00	5,290,560.00	21,929,278.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	2,404,075.95	841,628.16	3,245,704.11	3,052,308.00	895,627.00	3,947,935.00	21.6%
Clerical, Technical and Office Salaries		2400	10,140,956.93	643,762.68	10,784,719.61	11,224,789.00	706,916.00	11,931,705.00	10.6%
Other Classified Salaries		2900	218,401.74	63,621.89	282,023.63	231,641.00	59,230.00	290,871.00	3.1%
TOTAL, CLASSIFIED SALARIES			31,156,575.84	19,780,941.24	50,937,517.08	35,415,479.00	23,241,883.00	58,657,362.00	15.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,326,094.18	18,958,669.75	38,284,763.93	21,645,754.00	20,606,239.00	42,251,993.00	10.4%
PERS		3201-3202	7,019,124.75	4,872,237.65	11,891,362.40	8,747,735.00	6,310,894.00	15,058,629.00	26.6%
OASDI/Medicare/Alternative		3301-3302	3,722,766.34	2,017,325.90	5,740,092.24	4,316,565.00	2,439,039.00	6,755,604.00	17.7%
Health and Welfare Benefits		3401-3402	10,262,751.43	4,701,170.72	14,963,922.15	11,464,443.00	5,424,211.00	16,888,654.00	12.9%
Unemployment Insurance		3501-3502	647,106.96	268,775.98	915,882.94	74,263.00	32,692.00	106,955.00	-88.3%
Workers' Compensation		3601-3602	2,690,769.04	1,139,503.72	3,830,272.76	2,228,005.00	981,430.00	3,209,435.00	-16.2%
OPEB, Allocated		3701-3702	930,576.19	223.17	930,799.36	1,010,734.00	0.00	1,010,734.00	8.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,037,842.88	0.00	2,037,842.88	2,025,040.00	0.00	2,025,040.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			46,637,031.77	31,957,906.89	78,594,938.66	51,512,539.00	35,794,505.00	87,307,044.00	11.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,850,759.28	434,816.06	5,285,575.34	2,403,881.00	1,169,149.00	3,573,030.00	-32.4%
Books and Other Reference Materials		4200	9,219.28	88,912.40	98,131.68	1,850.00	109,000.00	110,850.00	13.0%
Materials and Supplies		4300	3,606,085.81	2,206,814.43	5,812,900.24	4,706,924.00	5,279,697.00	9,986,621.00	71.8%
Noncapitalized Equipment		4400	542,422.89	2,046,323.05	2,588,745.94	503,721.00	412,200.00	915,921.00	-64.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,008,487.26	4,776,865.94	13,785,353.20	7,616,376.00	6,970,046.00	14,586,422.00	5.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,464,399.88	1,464,399.88	0.00	1,620,000.00	1,620,000.00	10.6%
Travel and Conferences		5200	361,220.56	191,659.77	552,880.33	494,031.00	641,468.00	1,135,499.00	105.4%
Dues and Memberships		5300	70,819.77	3,061.60	73,881.37	67,500.00	7,215.00	74,715.00	1.1%
Insurance		5400 - 5450	2,234,321.84	244.11	2,234,565.95	2,689,900.00	0.00	2,689,900.00	20.4%
Operations and Housekeeping Services		5500	6,530,391.47	22,791.39	6,553,182.86	8,055,500.00	0.00	8,055,500.00	22.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,262,201.70	1,779,357.91	4,041,559.61	2,504,857.00	2,392,626.00	4,897,483.00	21.2%
Transfers of Direct Costs		5710	(177,813.01)	177,813.01	0.00	(209,300.00)	209,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,864.27)	0.00	(11,864.27)	(11,875.00)	0.00	(11,875.00)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	7,718,709.82	3,684,111.52	11,402,821.34	8,312,955.00	4,681,472.00	12,994,427.00	14.0%
Communications		5900	185,949.02	31,658.54	217,607.56	205,465.00	26,500.00	231,965.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,173,936.90	7,355,097.73	26,529,034.63	22,109,033.00	9,578,581.00	31,687,614.00	19.4%
<b>CAPITAL OUTLAY</b>									
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	325,000.00	0.00	325,000.00	New
Buildings and Improvements of Buildings		6200	46,084.45	26,315.57	72,400.02	30,000.00	2,345,000.00	2,375,000.00	3,180.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	412,970.79	316,948.54	729,919.33	441,500.00	610,000.00	1,051,500.00	44.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			459,055.24	343,264.11	802,319.35	796,500.00	2,955,000.00	3,751,500.00	367.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	44,306.00	44,022.00	88,328.00	45,000.00	100,000.00	145,000.00	64.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	63,602.50	0.00	63,602.50	46,201.00	0.00	46,201.00	-27.4%
Other Debt Service - Principal		7439	300,000.00	0.00	300,000.00	315,000.00	0.00	315,000.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			407,908.50	44,022.00	451,930.50	406,201.00	100,000.00	506,201.00	12.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,179,666.55)	1,179,666.55	0.00	(1,674,765.00)	1,674,765.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(782,541.98)	0.00	(782,541.98)	(1,183,096.00)	0.00	(1,183,096.00)	51.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,962,208.53)	1,179,666.55	(782,541.98)	(2,857,861.00)	1,674,765.00	(1,183,096.00)	51.2%
TOTAL, EXPENDITURES			208,569,431.00	102,849,493.51	311,418,924.51	228,116,025.00	122,501,120.00	350,617,145.00	12.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	224,867.00	0.00	224,867.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			224,867.00	0.00	224,867.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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)	
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(42,224,766.64)	42,224,766.64	0.00	(54,571,961.00)	54,571,961.00	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			(42,224,766.64)	42,224,766.64	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(46,099,899.64)	42,224,766.64	(3,875,133.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-38.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

			2022-23 Unaudited Actuals			2023-24 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	247,824,091.13	0.00	247,824,091.13	263,800,988.00	0.00	263,800,988.00	6.4%
2) Federal Revenue		8100-8299	991,521.51	22,505,338.39	23,496,859.90	618,000.00	20,993,191.00	21,611,191.00	-8.0%
3) Other State Revenue		8300-8599	8,351,417.99	49,359,319.35	57,710,737.34	8,557,090.00	19,626,121.00	28,183,211.00	-51.2%
4) Other Local Revenue		8600-8799	6,580,947.25	20,857,363.54	27,438,310.79	5,993,345.00	21,162,716.00	27,156,061.00	-1.0%
5) TOTAL, REVENUES			263,747,977.88	92,722,021.28	356,469,999.16	278,969,423.00	61,782,028.00	340,751,451.00	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	122,514,014.22	77,795,349.40	200,309,363.62	131,142,302.00	90,279,863.00	221,422,165.00	10.5%
2) Instruction - Related Services	2000-2999		21,698,814.91	5,452,143.35	27,150,958.26	23,602,950.00	6,422,517.00	30,025,467.00	10.6%
3) Pupil Services	3000-3999		19,742,320.83	10,359,570.30	30,101,891.13	22,712,051.00	12,456,371.00	35,168,422.00	16.8%
4) Ancillary Services	4000-4999		4,180,035.73	185,049.64	4,365,085.37	4,509,307.00	199,918.00	4,709,225.00	7.9%
5) Community Services	5000-5999		271,911.86	0.00	271,911.86	182,365.00	0.00	182,365.00	-32.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		17,614,740.07	1,336,343.60	18,951,083.67	19,036,455.00	1,935,295.00	20,971,750.00	10.7%
8) Plant Services	8000-8999		22,139,684.88	7,677,015.22	29,816,700.10	26,524,394.00	11,107,156.00	37,631,550.00	26.2%
9) Other Outgo	9000-9999		407,908.50	44,022.00	451,930.50	406,201.00	100,000.00	506,201.00	12.0%
10) TOTAL, EXPENDITURES			208,569,431.00	102,849,493.51	311,418,924.51	228,116,025.00	122,501,120.00	350,617,145.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,178,546.88	(10,127,472.23)	45,051,074.65	50,853,398.00	(60,719,092.00)	(9,865,694.00)	-121.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	224,867.00	0.00	224,867.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,100,000.00	0.00	4,100,000.00	2,400,000.00	0.00	2,400,000.00	-41.5%
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	(42,224,766.64)	42,224,766.64	0.00	(54,571,961.00)	54,571,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,099,899.64)	42,224,766.64	(3,875,133.00)	(56,971,961.00)	54,571,961.00	(2,400,000.00)	-38.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,078,647.24	32,097,294.41	41,175,941.65	(6,118,563.00)	(6,147,131.00)	(12,265,694.00)	-129.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,146,669.36	15,800,453.06	77,947,122.42	71,225,316.60	47,897,747.47	119,123,064.07	52.8%
2) Ending Balance, June 30 (E + F1e)			71,225,316.60	47,897,747.47	119,123,064.07	65,106,753.60	41,750,616.47	106,857,370.07	-10.3%
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	21,404.30	181,319.00	202,723.30	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	47,716,428.47	47,716,428.47	0.00	41,781,345.86	41,781,345.86	-12.4%
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	42,000,000.00	0.00	42,000,000.00	32,000,000.00	0.00	32,000,000.00	-23.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,217,299.69	0.00	5,217,299.69	3,029,260.00	0.00	3,029,260.00	-41.9%
Medi-cal Administrative Activities	0000	9780	1,026,391.46		1,026,391.46			0.00	
One-time Mandates	0000	9780	1,355,979.42		1,355,979.42			0.00	
Donations	0000	9780	881,069.11		881,069.11			0.00	
School Site Discretionary Carryover	0000	9780	287,969.00		287,969.00			0.00	
Insurance Claim Reimbursements	0000	9780	3,388.00		3,388.00			0.00	
Site Facilities	0000	9780	206,353.00		206,353.00			0.00	
Athletics and Band Support	0000	9780	43,974.00		43,974.00			0.00	
Other Grants	0000	9780	15,242.00		15,242.00			0.00	
Grounds	0000	9780	431,024.47		431,024.47			0.00	
Community Engagement Initiative	0000	9780	49,078.95		49,078.95			0.00	
Unified Sports/Special Olympics Site Carryover	0000	9780	20,414.13		20,414.13			0.00	
Non-Resident Student Fees	0000	9780	896,416.15		896,416.15			0.00	
Medi-cal Administrative Activities	0000	9780			0.00	940,217.00		940,217.00	
Donations	0000	9780			0.00	988,619.00		988,619.00	
Site Facilities	0000	9780			0.00	211,760.00		211,760.00	
Other Grants	0000	9780			0.00	14,575.00		14,575.00	
Non-Resident Student Fees	0000	9780			0.00	874,089.00		874,089.00	
e) Unassigned/Unappropriated									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description Function Codes Object Codes			2022-23 Unaudited Actuals			2023-24 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)	
Reserve for Economic Uncertainties		9789	9,465,567.74	0.00	9,465,567.74	10,590,514.00	0.00	10,590,514.00	11.9%
Unassigned/Unappropriated Amount		9790	14,506,044.87	0.00	14,506,044.87	19,471,979.60	(30,729.39)	19,441,250.21	34.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	.01	.01
6266	Educator Effectiveness, FY 2021-22	3,828,760.65	1,833,051.65
6300	Lottery: Instructional Materials	3,985,820.33	3,339,801.33
6500	Special Education	627,775.89	627,775.89
6546	Mental Health-Related Services	339,840.37	235,008.37
6547	Special Education Early Intervention Preschool Grant	2,738,018.87	4,118,447.87
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,049,142.00	9,049,142.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,196,539.00	363,980.00
7311	Classified School Employee Professional Development Block Grant	120,733.57	0.00
7412	A-G Access/Success Grant	541,892.56	267,462.56
7413	A-G Learning Loss Mitigation Grant	267,958.30	111,406.30
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,013,503.04	0.00
7435	Learning Recovery Emergency Block Grant	15,872,825.00	15,872,825.00
7810	Other Restricted State	218,388.00	218,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,650,976.26	4,286,517.26
9010	Other Restricted Local	1,264,254.62	1,457,539.62
Total, Restricted Balance		47,716,428.47	41,781,345.86



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# SUPPLEMENTAL FORMS

2022 - 2023  
Unaudited Actuals

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,641.36	20,643.30	22,083.30	20,794.04	20,586.10	21,517.95
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,641.36	20,643.30	22,083.30	20,794.04	20,586.10	21,517.95
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.06	1.74	1.74	2.06	2.06	2.06
b. Special Education-Special Day Class	3.84	3.78	3.84	3.84	3.84	3.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.26	.26	.26	.26	.26	.26
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	6.16	5.78	5.84	6.16	6.16	6.16
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,647.52	20,649.08	22,089.14	20,800.20	20,592.26	21,524.11
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	36,041,932.00		36,041,932.00			36,041,932.00
Work in Progress	48,846.96	28,988.30	77,835.26	6,228,117.94		6,305,953.20
Total capital assets not being depreciated	36,090,778.96	28,988.30	36,119,767.26	6,228,117.94	0.00	42,347,885.20
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	664,549,908.03	(28,988.30)	664,520,919.73	681,311.22	1,150.36	665,201,080.59
Equipment	18,737,934.76		18,737,934.76	1,095,752.08	222,716.94	19,610,969.90
Total capital assets being depreciated	683,287,842.79	(28,988.30)	683,258,854.49	1,777,063.30	223,867.30	684,812,050.49
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(219,354,284.93)	660.50	(219,353,624.43)	(16,343,585.38)	(278.02)	(235,696,931.79)
Equipment	(12,444,770.62)		(12,444,770.62)	(1,070,248.33)	(222,716.94)	(13,292,302.01)
Total accumulated depreciation	(231,799,055.55)	660.50	(231,798,395.05)	(17,413,833.71)	(222,994.96)	(248,989,233.80)
Total capital assets being depreciated, net excluding lease and subscription assets	451,488,787.24	(28,327.80)	451,460,459.44	(15,636,770.41)	872.34	435,822,816.69
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	487,579,566.20	660.50	487,580,226.70	(9,408,652.47)	872.34	478,170,701.89
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**2022-23 Unaudited Actuals**  
**FEDERAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA, Title I	ESSA, Title I	CRRSA, ESSER II	ARP, ESSER III	ARP, ESSER III	ELO, ESSER II	ELO, ESSER, III - State Reserve
FEDERAL CATALOG NUMBER	84.010	84.010	84.425	84.425	84.425U	84.425	84.425
RESOURCE CODE	3010	3010	3212	3213	3214	3216	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	21/22 PY 9	22/23 PY 0					
<b>AWARD</b>							
1. Prior Year Carryover	1,199,911.70	0.00	3,043,221.55	11,851,152.48	3,186,119.00	347,936.36	917,008.33
2. a. Current Year Award	0.00	2,881,078.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	2,881,078.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,199,911.70	2,881,078.00	3,043,221.55	11,851,152.48	3,186,119.00	347,936.36	917,008.33
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				778,484.48	417,952.00		
6. Cash Received in Current Year	1,199,911.70	1,160,747.00	1,421,978.55	2,088,876.00	522,219.00	347,936.36	917,008.33
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,199,911.70	1,160,747.00	1,421,978.55	2,867,360.48	940,171.00	347,936.36	917,008.33
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,199,911.70	1,402,371.41	3,043,221.55	2,983,557.62	729,810.76	347,936.36	917,008.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,199,911.70	1,402,371.41	3,043,221.55	2,983,557.62	729,810.76	347,936.36	917,008.33
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(241,624.41)	(1,621,243.00)	(116,197.14)	210,360.24	0.00	0.00
a. Unearned Revenue					210,360.24		

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable		241,624.41	1,621,243.00	116,197.14			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,478,706.59	0.00	8,867,594.86	2,456,308.24	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,478,706.59	0.00	8,867,594.86	2,456,308.24	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,199,911.70	1,402,371.41	3,043,221.55	2,983,557.62	729,810.76	347,936.36	917,008.33

2022-23 Unaudited Actuals  
**FEDERAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELO, ESSER III - Learning Loss	ARP, SpEd IDEA Part B	ARP, SpEd IDEA Par B - Private Schools	ARP, SpEd IDEA Part B - Preschool	SpEd IDEA	SpEd IDEA - Private School	SpEd IDEA - Private School
FEDERAL CATALOG NUMBER	84.425	84.027	84.027	84.027	84.027	84.027	84.027
RESOURCE CODE	3219	3305	3306	3308	3310	3311	3311
REVENUE OBJECT	8290	8182	8182	8182	8181	8181	8181
LOCAL DESCRIPTION (if any)						20/21 PY 7	21/22 PY 5
<b>AWARD</b>							
1. Prior Year Carry over	2,447,435.00	1,208,197.00	2,818.00	96,254.00	0.00	380.44	11,961.94
2. a. Current Year Award	0.00	0.00	0.00	0.00	5,450,563.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	5,450,563.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,447,435.00	1,208,197.00	2,818.00	96,254.00	5,450,563.00	380.44	11,961.94
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,421,875.00	595,687.60	0.00	0.00	0.00	380.44	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,421,875.00	595,687.60	0.00	0.00	0.00	380.44	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,447,435.00	1,208,197.00	2,818.00	96,254.00	5,450,563.00	380.44	4,357.14
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,447,435.00	1,208,197.00	2,818.00	96,254.00	5,450,563.00	380.44	4,357.14
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,560.00)	(612,509.40)	(2,818.00)	(96,254.00)	(5,450,563.00)	0.00	(4,357.14)

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	25,560.00	612,509.40	2,818.00	96,254.00	5,450,563.00		4,357.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	7,604.80
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	7,604.80
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,447,435.00	1,208,197.00	2,818.00	96,254.00	5,450,563.00	380.44	4,357.14



2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	SpEd IDEA - Private School	SpEd IDEA - Preschool	SpEd IDEA - Mental Health Allocation Plan	SpEd Preschool Staff Development	SpEd Preschool Staff Development	SpEd Preschool Staff Development	Dept. of Rehab Workability II
FEDERAL CATALOG NUMBER	84.027	84.027	84.027A	84.173A	84.173A	84.173A	84.126
RESOURCE CODE	3311	3315	3327	3345	3345	3345	3410
REVENUE OBJECT	8181	8182	8287	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)	22/23 PY 0			20/21 PY 7	21/22 PY 5	22/23 PY 0	
<b>AWARD</b>							
1. Prior Year Carry over	0.00	0.00	0.00	702.07	977.00	0.00	0.00
2. a. Current Year Award	2,878.00	107,251.00	203,622.32	0.00	0.00	1,052.00	40,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,878.00	107,251.00	203,622.32	0.00	0.00	1,052.00	40,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,878.00	107,251.00	203,622.32	702.07	977.00	1,052.00	40,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	0.00	702.07	0.00	0.00	5,984.08
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	702.07	0.00	0.00	5,984.08
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	107,251.00	203,622.31	702.07	977.00	608.91	40,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	107,251.00	203,622.31	702.07	977.00	608.91	40,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(107,251.00)	(203,622.31)	0.00	(977.00)	(608.91)	(34,015.92)

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

Description	015	016	017	018	019	020	021
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		107,251.00	203,622.32		977.00	608.91	34,015.92
14. Unused Grant Award Calculation (line 4 minus line 9)	2,878.00	0.00	.01	0.00	0.00	443.09	0.00
15. If Carryover is allowed, enter line 14 amount here	2,878.00	0.00	.01	0.00	0.00	443.09	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	107,251.00	203,622.32	702.07	977.00	608.91	40,000.00

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Perkins V	ESSA, Title II	ESSA, Title II	ESSA, Title IV	ESSA, Title IV	ESSA, Title III - Immigrant	ESSA, Title III - Immigrant
FEDERAL CATALOG NUMBER	84.048	84.367	84.367	84.424	84.424	84.365	84.365
RESOURCE CODE	3550	4035	4035	4127	4127	4201	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		21/22 PY 9	22/23 PY 0	21/22 PY 9	22/23 PY 0	21/22 PY 9	22/23 PY 0
<b>AWARD</b>							
1. Prior Year Carry over	0.00	288,039.92	0.00	8,904.70	0.00	8,652.55	0.00
2. a. Current Year Award	143,479.00	0.00	508,293.00	0.00	165,092.00	0.00	25,494.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	143,479.00	0.00	508,293.00	0.00	165,092.00	0.00	25,494.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	143,479.00	288,039.92	508,293.00	8,904.70	165,092.00	8,652.55	25,494.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	102,552.48	288,039.92	263,013.00	8,904.70	116,450.00	8,652.55	25,494.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	102,552.48	288,039.92	263,013.00	8,904.70	116,450.00	8,652.55	25,494.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	143,479.00	288,039.92	212,516.15	8,904.70	97,417.85	8,652.55	15,027.75
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	143,479.00	288,039.92	212,516.15	8,904.70	97,417.85	8,652.55	15,027.75
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(40,926.52)	0.00	50,496.85	0.00	19,032.15	0.00	10,466.25
a. Unearned Revenue			50,496.85		19,032.15		10,466.25

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
b. Accounts Payable							
c. Accounts Receivable	40,926.52						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	295,776.85	0.00	67,674.15	0.00	10,466.25
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	295,776.85	0.00	67,674.15	0.00	10,466.25
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	143,479.00	288,039.92	212,516.15	8,904.70	97,417.85	8,652.55	15,027.75

2022-23 Unaudited Actuals  
**FEDERAL GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	ESSA, Title III - English Learner	ESSA, Title III - English Learner	ESSA, Title III - English Learner	ARP - Homeless Children & Youth II	Emergency Connectivity Fund	Adult Basic Education & ELA (Section 231)	Adult Secondary Education (Section 231)
FEDERAL CATALOG NUMBER	84.365	84.365	84.365	84.425	32.009	84.002A	84.002
RESOURCE CODE	4203	4203	4203	5634	5810	3905	3913
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	20/21 PY 8	21/22 PY 9	22/23 PY 0			Fund 11	Fund 11
<b>AWARD</b>							
1. Prior Year Carry over	18,335.69	143,490.00	0.00	74,404.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	151,255.00	0.00	1,366,468.75	39,340.00	41,980.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	151,255.00	0.00	1,366,468.75	39,340.00	41,980.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	18,335.69	143,490.00	151,255.00	74,404.00	1,366,468.75	39,340.00	41,980.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				18,601.00			
6. Cash Received in Current Year	18,335.69	123,047.00	0.00	2,750.00	0.00	29,200.00	30,155.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	18,335.69	123,047.00	0.00	21,351.00	0.00	29,200.00	30,155.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	18,335.69	143,490.00	4,067.27	11,955.15	1,366,468.75	39,340.00	41,980.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	18,335.69	143,490.00	4,067.27	11,955.15	1,366,468.75	39,340.00	41,980.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(20,443.00)	(4,067.27)	9,395.85	(1,366,468.75)	(10,140.00)	(11,825.00)

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
a. Unearned Revenue				9,395.85			
b. Accounts Payable							
c. Accounts Receivable		20,443.00	4,067.27		1,366,468.75	10,140.00	11,825.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	147,187.73	62,448.85	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	147,187.73	62,448.85	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,335.69	143,490.00	4,067.27	11,955.15	1,366,468.75	39,340.00	41,980.00

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	036	037	038	
FEDERAL PROGRAM NAME	Intergrated English Literacy and Civics Education	Federal General (CCTR)	2022 National School Lunch Program Equipment Assistance	TOTAL
FEDERAL CATALOG NUMBER	84.002	93.596	10.579	
RESOURCE CODE	3926	5025	5314	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	Fund 13	
<b>AWARD</b>				
1. Prior Year Carry over	0.00	0.00		24,855,901.73
2. a. Current Year Award	16,280.00	2,169,000.00	88,329.00	13,401,455.07
b. Transferability (ESSA)		1,706,865.17		1,706,865.17
c. Other Adjustments		(255.82)		(255.82)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	16,280.00	3,875,609.35	88,329.00	15,108,064.42
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	16,280.00	3,875,609.35	88,329.00	39,963,966.15
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				1,215,037.48
6. Cash Received in Current Year	12,210.00	2,465,862.72	79,496.10	14,257,469.29
7. Contributed Matching Funds		(255.82)		(255.82)
8. Total Available (sum lines 5, 6, & 7)	12,210.00	2,465,606.90	79,496.10	15,472,250.95
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	16,280.00	3,043,169.32	0.00	25,646,107.70
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	16,280.00	3,043,169.32	0.00	25,646,107.70
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts				

2022-23 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	036	037	038	
(line 8 minus line 9 plus line 12)	(4,070.00)	(577,562.42)	79,496.10	(10,173,856.75)
a. Unearned Revenue			79,496.10	379,247.44
b. Accounts Payable				0.00
c. Accounts Receivable	4,070.00	577,562.42		10,553,104.20
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	832,440.03	88,329.00	14,317,858.45
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	88,329.00	13,485,418.42
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,280.00	3,043,425.14	0.00	25,646,363.53



**2022-23 Unaudited Actuals**  
**STATE GRANT AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF**  
**UNEARNED REVENUES**

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Universal Prekindergarten (UPK) - Planning & Implementation	Universal Prekindergarten (UPK) - Planning & Implementation	CTEIG	CTEIG	CTEIG	K-12 Strong Workforce	SpEd Workability
RESOURCE CODE	6053	6053	6387	6387	6387	6388	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	21/22 PY 9	22/23 PY 0	20/21 PY 9	21/22 PY 0	21/22 PY 0	PY 0, Computer	
<b>AWARD</b>							
1. Prior Year Carry over	172,905.06	0.00	19,706.43	1,392,089.00	0.00	57,565.49	
2. a. Current Year Award	0.00	690,016.00	0.00	0.00	1,298,888.00	0.00	57,945.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	690,016.00	0.00	0.00	1,298,888.00	0.00	57,945.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	172,905.06	690,016.00	19,706.43	1,392,089.00	1,298,888.00	57,565.49	57,945.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	167,968.06			1,252,880.00			
6. Cash Received in Current Year	4,937.00	690,016.00	19,706.43	0.00	1,168,999.00	57,565.49	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	172,905.06	690,016.00	19,706.43	1,252,880.00	1,168,999.00	57,565.49	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	19,566.53	0.00	19,706.43	1,047,258.77	0.00	57,565.49	57,945.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,566.53	0.00	19,706.43	1,047,258.77	0.00	57,565.49	57,945.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	153,338.53	690,016.00	0.00	205,621.23	1,168,999.00	0.00	(57,945.00)
a. Unearned Revenue	153,338.53	690,016.00		205,621.23	1,168,999.00		
b. Accounts Payable							
c. Accounts Receivable							57,945.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	153,338.53	690,016.00	0.00	344,830.23	1,298,888.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	153,338.53	690,016.00	0.00	344,830.23	1,298,888.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	19,566.53	0.00	19,706.43	1,047,258.77	0.00	57,565.49	57,945.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	008	009	010	
STATE PROGRAM NAME	TUPE Prop 56	State Opportunity & Access Program (Cal- Soap)	QRIS	TOTAL
RESOURCE CODE	6695	7810	6127	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)			Fund 12	
<b>AWARD</b>				
1. Prior Year Carry over	119,272.36		222,749.42	1,984,287.76
2. a. Current Year Award	0.00	15,366.07	98,400.00	2,160,615.07
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	15,366.07	98,400.00	2,160,615.07
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)	119,272.36	15,366.07	321,149.42	4,144,902.83
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year			222,749.42	1,643,597.48
6. Cash Received in Current Year	44,464.64	0.00	98,400.00	2,084,088.56
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	44,464.64	0.00	321,149.42	3,727,686.04
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	119,272.36	15,366.07	0.00	1,336,680.65
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	119,272.36	15,366.07	0.00	1,336,680.65
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(74,807.72)	(15,366.07)	321,149.42	2,391,005.39
a. Unearned Revenue			321,149.42	2,539,124.18
b. Accounts Payable				0.00

2022-23 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	008	009	010	
c. Accounts Receivable	74,807.72	15,366.07		148,118.79
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	321,149.42	2,808,222.18
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	321,149.42	2,808,222.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,272.36	15,366.07	0.00	1,336,680.65

2022-23 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

2022-23 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2022-23 Unaudited Actuals  
**FEDERAL AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Medi-cal Administrative Activities	Medi-cal Administrative Activities	CRRSA	ARP CSPP One- time Stipend	ARP CSPP - Rate Supplements	CCTR Stipends	Supply Chain Assistance (SCA) Funds
FEDERAL CATALOG NUMBER	93.778	93.778	93.575	93.575	93.575		
RESOURCE CODE	0310	0310	5058	5059	5066	5160	5466
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8220
LOCAL DESCRIPTION (if any)	Districtwide	Site Allocations	Fund 12	Fund 12	Fund 12	Fund 12	Fund 13
<b>AWARD</b>							
1. Prior Year Restricted							
Ending Balance	699,058.86	106,696.00	157,788.75	218,900.00			
2. a. Current Year Award	946,936.00	27,000.00	0.00	0.00	7,418.00	86,281.00	540,418.91
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	946,936.00	27,000.00	0.00	0.00	7,418.00	86,281.00	540,418.91
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,645,994.86	133,696.00	157,788.75	218,900.00	7,418.00	86,281.00	540,418.91
<b>REVENUES</b>							
5. Cash Received in Current Year	946,936.00	27,000.00	0.00	0.00	7,418.00	85,458.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	823.00	540,418.91
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	823.00	540,418.91
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	946,936.00	27,000.00	0.00	0.00	7,418.00	86,281.00	540,418.91
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	619,603.40	20,792.00	157,788.75	64,095.03	0.00	0.00	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							

2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	619,603.40	20,792.00	157,788.75	64,095.03	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	1,026,391.46	112,904.00	0.00	154,804.97	7,418.00	86,281.00	540,418.91



2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted	
Ending Balance	1,182,443.61
2. a. Current Year Award	1,608,053.91
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	1,608,053.91
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2c, & 3)	2,790,497.52
<b>REVENUES</b>	
5. Cash Received in Current Year	1,066,812.00
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	541,241.91
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	541,241.91
8. Contributed Matching Funds	0.00
9. Total Available	
(sum lines 5, 7c, & 8)	1,608,053.91
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	862,279.18
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	862,279.18

2022-23 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	1,928,218.34

2022-23 Unaudited Actuals  
**STATE AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Educator Effectiveness	SpEd Learning Recovery Support	SpEd Mental Health	SpEd Early Intervention Preschool	Arts, Music, and Instructional Materials Discretionary Block Grant	Kitchen Infrastructure, Equipment and Training	Classified School Employee PD
RESOURCE CODE	6266	6537	6546	6547	6762	7032	7311
REVENUE OBJECT	8590	8590	8590	8590	8590	8520	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	4,777,290.00	1,706,283.31	226,003.52	1,264,272.78	0.00	0.00	120,733.57
2. a. Current Year Award	0.00	0.00	1,599,700.00	1,541,453.00	13,049,142.00	1,196,539.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,599,700.00	1,541,453.00	13,049,142.00	1,196,539.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,777,290.00	1,706,283.31	1,825,703.52	2,805,725.78	13,049,142.00	1,196,539.00	120,733.57
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	1,455,727.00	1,541,453.00	6,911,622.00	1,196,539.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	143,973.00	0.00	6,137,520.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	143,973.00	0.00	6,137,520.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,599,700.00	1,541,453.00	13,049,142.00	1,196,539.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	946,042.14	1,706,283.31	1,485,863.15	67,706.91	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

**2022-23 Unaudited Actuals**  
**STATE AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	946,042.14	1,706,283.31	1,485,863.15	67,706.91	0.00	0.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year							
(line 4 minus line 10)	3,831,247.86	0.00	339,840.37	2,738,018.87	13,049,142.00	1,196,539.00	120,733.57

2022-23 Unaudited Actuals  
**STATE AWARDS**  
**REVENUES, AND EXPENDITURES - ALL FUNDS**  
**SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING**  
**BALANCES**

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities (ELO) Grant: Paraprofessionals	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	CalWORKS	Adult Education Program
RESOURCE CODE	7412	7413	7426	7435	7810	6371	6391
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Fund 11	Fund 11
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	794,550.00	297,873.00	1,447,882.00	0.00	0.00	0.00	22,598.63
2. a. Current Year Award	0.00	0.00	0.00	15,872,825.00	0.00	1,666.00	310,397.00
b. Other Adjustments					218,388.00		3,400.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	15,872,825.00	218,388.00	1,666.00	313,797.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	794,550.00	297,873.00	1,447,882.00	15,872,825.00	218,388.00	1,666.00	336,395.63
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	0.00	18,543,020.00	218,388.00	1,666.00	313,797.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	(2,670,195.00)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(2,670,195.00)	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	15,872,825.00	218,388.00	1,666.00	313,797.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	252,657.44	29,914.70	434,378.96	0.00	0.00	1,666.00	306,280.89
11. Non Donor-Authorized Expenditures							

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	252,657.44	29,914.70	434,378.96	0.00	0.00	1,666.00	306,280.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	541,892.56	267,958.30	1,013,503.04	15,872,825.00	218,388.00	0.00	30,114.74

2022-23 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	015	016	017	
STATE PROGRAM NAME	CSPP Reserve	KIT-Infrastructure Upgrade Funds	KIT-Food Service Staff Training Funds	TOTAL
RESOURCE CODE	6130	7028	7029	
REVENUE OBJECT	8990	8520	8520	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 13	Fund 13	
<b>AWARD</b>				
1. Prior Year Restricted				
Ending Balance		25,000.00	134,100.88	10,816,587.69
2. a. Current Year Award		0.00	0.00	33,571,722.00
b. Other Adjustments	158,916.00			380,704.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	158,916.00	0.00	0.00	33,952,426.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	158,916.00	25,000.00	134,100.88	44,769,013.69
<b>REVENUES</b>				
5. Cash Received in Current Year	0.00	0.00	0.00	30,182,212.00
6. Amounts Included in Line 5 for Prior Year Adjustments	158,916.00			158,916.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	3,611,298.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	3,611,298.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	33,793,510.00
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	0.00	25,000.00	134,100.88	5,389,894.38
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	25,000.00	134,100.88	5,389,894.38

Description	015	016	017	
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year				
(line 4 minus line 10)	158,916.00	0.00	0.00	39,379,119.31



2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description		001
LOCAL PROGRAM NAME	SpEd Low Incidence	TOTAL
RESOURCE CODE	6531	
REVENUE OBJECT	8791	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance	521,546.26	521,546.26
2. a. Current Year Award	378,094.00	378,094.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	378,094.00	378,094.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	899,640.26	899,640.26
<b>REVENUES</b>		
5. Cash Received in Current Year	189,006.00	189,006.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	189,088.00	189,088.00
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	189,088.00	189,088.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	378,094.00	378,094.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	271,864.37	271,864.37
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		

2022-23 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001	
(line 10 plus line 11)	271,864.37	271,864.37
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	627,775.89	627,775.89

**Unaudited Actuals**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

33 75200 0000000  
Form CEA  
D8AAMT2N2T(2022-23)

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	141,100,373.07	301	0.00	303	141,100,373.07	305	3,699,228.00		307	137,401,145.07	309
2000 - Classified Salaries	50,937,517.08	311	136,477.04	313	50,801,040.04	315	3,291,908.18		317	47,509,131.86	319
3000 - Employee Benefits	78,594,938.66	321	944,159.66	323	77,650,779.00	325	2,415,526.22		327	75,235,252.78	329
4000 - Books, Supplies Equip Replace. (6500)	13,785,353.20	331	6,621.87	333	13,778,731.33	335	1,570,410.15		337	12,208,321.18	339
5000 - Services. . . & 7300 - Indirect Costs	25,746,492.65	341	610.17	343	25,745,882.48	345	1,769,477.70		347	23,976,404.78	349
TOTAL					309,076,805.92	365	TOTAL			296,330,255.67	369

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

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

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

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

Unaudited Actuals  
2022-23 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

33 75200 0000000  
Form CEA  
D8AAMT2N2T(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	183,066,922.64	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. . . . .	183,066,922.64	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. . . . .	61.78%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.78%	
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). . . . .	296,330,255.67	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Unaudited Actuals  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	185,442,718.00	3,709,267.00	189,151,985.00	19,000,000.00	15,995,000.00	192,156,985.00	16,365,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	21,610,000.00		21,610,000.00		605,000.00	21,005,000.00	645,000.00
Leases Payable		5,185,481.00	5,185,481.00		263,775.00	4,921,706.00	271,689.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,062,454.00		4,062,454.00		2,031,227.00	2,031,227.00	2,031,227.00
Net Pension Liability	296,437,379.00		296,437,379.00			296,437,379.00	
Total/Net OPEB Liability	17,455,148.00	1,177,560.00	18,632,708.00	294,059.00		18,926,767.00	
Compensated Absences Payable	635,751.00		635,751.00		63,790.00	571,961.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	525,643,450.00	10,072,308.00	535,715,758.00	19,294,059.00	18,958,792.00	536,051,025.00	19,312,916.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	315,518,924.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,505,338.38
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	271,911.86
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	802,319.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	363,602.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,100,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,537,833.71
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)				287,475,752.42
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,649.08
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,921.96

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.)	267,750,268.84	12,934.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	267,750,268.84	12,934.98
B. Required effort (Line A.2 times 90%)	240,975,241.96	11,641.48
C. Current year expenditures (Line I.E and Line II.B)	287,475,752.42	13,921.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00



<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> 2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	130,378,836.45		130,378,836.45			139,465,237.43
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,759.34		20,759.34			20,647.52
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> 2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	20,647.52		20,647.52	20,800.20		20,800.20
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,647.52			20,800.20
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
1. Homeowners' Exemption (Object 8021)	538,351.33		538,351.33	538,351.00		538,351.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	64,066,720.73		64,066,720.73	62,098,519.00		62,098,519.00
5. Unsecured Roll Taxes (Object 8042)	2,858,740.46		2,858,740.46	2,858,740.00		2,858,740.00
6. Prior Years' Taxes (Object 8043)	2,798,126.01		2,798,126.01	2,798,126.00		2,798,126.00
7. Supplemental Taxes (Object 8044)	2,369,962.50		2,369,962.50	1,972,891.00		1,972,891.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(6,898,399.65)		(6,898,399.65)	(7,173,774.00)		(7,173,774.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	5,863,890.37		5,863,890.37	4,119,061.00		4,119,061.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	71,597,391.75	0.00	71,597,391.75	67,211,914.00	0.00	67,211,914.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	71,597,391.75	0.00	71,597,391.75	67,211,914.00	0.00	67,211,914.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,652,797.82			3,102,469.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	8,786,394.26		8,786,394.26	10,590,514.00		10,590,514.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	8,786,394.26	0.00	11,439,192.08	10,590,514.00	0.00	13,692,983.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	177,593,239.00		177,593,239.00	197,936,083.00		197,936,083.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(9,585.00)		(9,585.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	177,583,654.00	0.00	177,583,654.00	197,936,083.00	0.00	197,936,083.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	356,469,999.16		356,469,999.16	340,751,451.00		340,751,451.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,541,117.34		1,541,117.34	1,250,000.00		1,250,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			130,378,836.45			139,465,237.43
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9946			1.0074
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			139,465,237.43			146,735,359.43
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			71,597,391.75			67,211,914.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,477,702.40			2,496,024.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			79,307,037.76			93,216,428.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			79,307,037.76			93,216,428.43
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			655,233.89			590,676.20
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			72,252,625.64			67,802,590.20
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			78,651,803.87			92,625,752.23
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			72,252,625.64			
b. State Subventions (Line D8)			78,651,803.87			
c. Less: Excluded Appropriations (Line C23)			11,439,192.08			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			139,465,237.43			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			139,465,237.43			146,735,359.43
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			139,465,237.43			

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 12,662,240.09
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 257,039,789.36

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.93%

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

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

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

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

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

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

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 2,037,842.88

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 13,517,572.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,353,894.05

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	59,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	168,659.05
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,420,933.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	20,370.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	2,037,842.88
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,502,786.47
9. Carry-Forward Adjustment (Part IV, Line F)	714,723.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,217,509.61
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	199,497,407.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,122,581.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	29,189,264.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,365,085.37
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	271,911.86
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,397,714.38
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	92,924.39
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	24,822.66
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	27,401,241.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	578,354.63
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	2,037,842.88
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	5,252,648.20
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	660,402.66
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,071,404.40
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,494,522.23
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	312,458,127.91
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.60%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.83%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	17,502,786.47
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(102,799.30)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.34%) times Part III, Line B19); zero if negative	714,723.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.73%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	714,723.14
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	714,723.14



Approved  
indirect  
cost rate: 5.34%

Highest  
rate used  
in any  
program: 6.73%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,470,365.58	131,917.53	5.34%
01	3212	2,888,951.54	154,270.01	5.34%
01	3213	2,795,315.86	188,241.76	6.73%
01	3410	37,972.28	2,027.72	5.34%
01	3550	136,646.67	6,832.33	5.00%
01	4035	475,181.38	25,374.69	5.34%
01	4127	100,932.74	5,389.81	5.34%
01	4201	22,479.88	1,200.42	5.34%
01	4203	157,483.35	8,409.61	5.34%
01	5634	11,349.11	606.04	5.34%
01	6053	18,574.64	991.89	5.34%
01	6266	898,076.64	47,957.71	5.34%
01	6387	871,412.11	46,533.41	5.34%
01	6388	54,647.32	2,918.17	5.34%
01	6520	55,007.59	2,937.41	5.34%
01	6537	1,575,370.99	84,124.81	5.34%
01	6546	1,408,427.89	75,210.05	5.34%
01	6547	64,274.64	3,432.27	5.34%
01	7412	239,849.48	12,807.96	5.34%
01	7413	28,398.23	1,516.47	5.34%
01	8150	7,059,297.40	376,966.48	5.34%
11	6371	1,581.55	84.45	5.34%
11	6391	291,696.09	14,584.80	5.00%
12	2600	2,417,005.56	129,068.10	5.34%
12	5025	2,888,901.96	154,267.36	5.34%
12	5058	149,789.97	7,998.78	5.34%
12	5059	60,845.86	3,249.17	5.34%
12	6105	2,506,017.73	133,821.35	5.34%
13	5310	6,335,421.35	338,311.50	5.34%

Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,766,781.31	2,766,781.31
2. State Lottery Revenue	8560	4,783,262.99		2,386,400.70	7,169,663.69
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)		4,783,262.99	0.00	5,153,182.01	9,936,445.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,699,228.00		0.00	3,699,228.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,084,034.99		0.00	1,084,034.99
4. Books and Supplies	4000-4999	0.00		602,670.75	602,670.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			551,537.93	551,537.93
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 )		4,783,262.99	0.00	1,154,208.68	5,937,471.67
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	3,998,973.33	3,998,973.33
<b>D. COMMENTS:</b>					
Reprographics of board adopted instructional materials.					

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

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

Unaudited Actuals  
2022-23  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	3,047,117.73	1,563,963.86	17,134,185.92	15,495,658.42	28,881,388.18	80,139.67	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	774.48	774.48	774.48	774.48	1,191.86	1,191.86	
3100 Alternative Schools							
3200 Continuation Schools	10.16	10.16	10.16	10.16	14.46	14.46	
3300 Independent Study Centers	13.37	13.37	13.37	13.37	12.01	12.01	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	9.00	9.00	9.00	9.00	20.61	20.61	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	193.36	193.36	193.36	193.36	246.83	246.83	
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					2.56	2.56	
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					35.70	35.70	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,000.37	1,000.37	1,000.37	1,000.37	1,524.03	1,524.03	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	145,667,154.05	51,480,901.87	197,148,055.92	12,387,386.41		209,535,442.33
3100	Alternative Schools	144.23	0.00	144.23	9.06		153.29
3200	Continuation Schools	2,231,683.25	653,014.91	2,884,698.16	181,253.99		3,065,952.15
3300	Independent Study Centers	3,120,009.19	725,956.10	3,845,965.29	241,653.20		4,087,618.49
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,660,656.54	726,701.42	5,387,357.96	338,503.39		5,725,861.35
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	69,782,514.96	11,888,815.05	81,671,330.01	5,131,647.47		86,802,977.48
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	150,086.92	48,648.33	198,735.25	12,487.11		211,222.36
8500	Child Care and Development Services	121,824.94	0.00	121,824.94	7,654.62		129,479.56
<b>Other Costs</b>							
----	Food Services					6,102.59	6,102.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					73,279.89	73,279.89
----	Other Outgo					4,551,930.50	4,551,930.50
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		678,416.14	678,416.14	1,433,030.41		2,111,446.55
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(782,541.98)		(782,541.98)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	225,734,074.08	66,202,453.82	291,936,527.90	18,951,083.68	4,631,312.98	315,518,924.56

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	137,637,072.70	599,020.04	124,211.60	70,871.88	71,329.63	2,757,952.65	4,355,497.37			51,198.18	0.00	145,667,154.05
3100	Alternative Schools	0.00	0.00	0.00	144.23	0.00	0.00	0.00			0.00	0.00	144.23
3200	Continuation Schools	1,607,923.06	0.00	24,860.34	294,508.80	119,528.08	0.00	3,722.22			181,140.75	0.00	2,231,683.25
3300	Independent Study Centers	2,085,599.81	2,112.96	29,619.09	591,704.01	388,912.96	0.00	0.00			22,060.36	0.00	3,120,009.19
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,452,611.98	202,178.78	0.00	0.00	0.00	0.00	5,865.78			0.00	0.00	4,660,656.54
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	54,526,156.07	3,466,459.02	0.00	0.00	8,019,060.12	3,243,346.68	0.00			8,907.61	518,585.46	69,782,514.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		150,086.92	0.00	0.00	0.00	150,086.92
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		121,824.94	0.00	0.00	0.00	121,824.94
<b>Total Direct Charged Costs</b>		200,309,363.62	4,269,770.80	178,691.03	957,228.92	8,598,830.79	6,001,299.33	4,365,085.37	271,911.86	0.00	263,306.90	518,585.46	225,734,074.08

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	28,831,684.60	22,649,217.27	0.00	51,480,901.87
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	378,227.87	274,787.04	0.00	653,014.91
3300	Independent Study Centers	497,727.03	228,229.07	0.00	725,956.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	335,044.37	391,657.05	0.00	726,701.42
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,198,242.08	4,690,572.97	0.00	11,888,815.05
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	48,648.33	0.00	48,648.33
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	678,416.14	0.00	678,416.14
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		37,240,925.95	28,961,527.87	0.00	66,202,453.82

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,566,373.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	59,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,729,335.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,378,716.71
5	Total Central Administration Costs in General Fund and Charter Schools Funds	19,733,625.65
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	225,734,074.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)	66,202,453.82
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	291,936,527.90
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	660,402.66
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,103,678.75
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	13,364,505.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	22,128,586.82
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	314,065,114.72
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.28%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	6,102.59				6,102.59
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			73,279.89		73,279.89
Other Outgo (Objects 1000 - 7999)				4,551,930.50	4,551,930.50
<b>Total Other Costs</b>	6,102.59	0.00	73,279.89	4,551,930.50	4,631,312.98



Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-CY)

33 75200 0000000  
Report SEMA  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									4,039.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	3,298,804.16	0.00	0.00	0.00	985,482.99	23,897,482.86		28,181,770.01
2000-2999	Classified Salaries	475,758.72	0.00	0.00	0.00	571,802.06	16,642,559.14		17,690,119.92
3000-3999	Employee Benefits	1,426,485.94	0.00	0.00	0.00	638,239.27	16,581,365.09		18,646,090.30
4000-4999	Books and Supplies	5,892.14	0.00	0.00	0.00	33,040.55	729,042.78		767,975.47
5000-5999	Services and Other Operating Expenditures	788,307.28	0.00	0.00	0.00	2,418.11	3,705,833.87		4,496,559.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,995,248.24	0.00	0.00	0.00	2,230,982.98	61,556,283.74	0.00	69,782,514.96
7310	Transfers of Indirect Costs	164,299.99	0.00	0.00	0.00	3,432.27	0.00		167,732.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,888,815.07							11,888,815.07
	Total Indirect Costs and PCR Allocations	12,053,115.06	0.00	0.00	0.00	3,432.27	0.00	0.00	12,056,547.33
	TOTAL COSTS	18,048,363.30	0.00	0.00	0.00	2,234,415.25	61,556,283.74	0.00	81,839,062.29
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	138,008.62	0.00	0.00	0.00	132,794.82	3,536.33		274,339.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	50,990.94	4,520,455.38		4,571,446.32
3000-3999	Employee Benefits	33,191.63	0.00	0.00	0.00	55,401.48	2,113,030.27		2,201,623.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	505.52	4,891.58		5,397.10
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	203,822.31		203,822.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	171,200.25	0.00	0.00	0.00	239,692.76	6,845,735.87	0.00	7,256,628.88
7310	Transfers of Indirect Costs	2,027.72	0.00	0.00	0.00	0.00	0.00		2,027.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,027.72	0.00	0.00	0.00	0.00	0.00	0.00	2,027.72
	TOTAL BEFORE OBJECT 8980	173,227.97	0.00	0.00	0.00	239,692.76	6,845,735.87	0.00	7,258,656.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								7,258,656.60
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	3,160,795.54	0.00	0.00	0.00	852,688.17	23,893,946.53		27,907,430.24

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-CY)

33 75200 0000000  
Report SEMA  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	475,758.72	0.00	0.00	0.00	520,811.12	12,122,103.76		13,118,673.60
3000-3999	Employee Benefits	1,393,294.31	0.00	0.00	0.00	582,837.79	14,468,334.82		16,444,466.92
4000-4999	Books and Supplies	5,892.14	0.00	0.00	0.00	32,535.03	724,151.20		762,578.37
5000-5999	Services and Other Operating Expenditures	788,307.28	0.00	0.00	0.00	2,418.11	3,502,011.56		4,292,736.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,824,047.99	0.00	0.00	0.00	1,991,290.22	54,710,547.87	0.00	62,525,886.08
7310	Transfers of Indirect Costs	162,272.27	0.00	0.00	0.00	3,432.27	0.00		165,704.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,888,815.07							11,888,815.07
	Total Indirect Costs and PCR Allocations	12,051,087.34	0.00	0.00	0.00	3,432.27	0.00	0.00	12,054,519.61
	TOTAL BEFORE OBJECT 8980	17,875,135.33	0.00	0.00	0.00	1,994,722.49	54,710,547.87	0.00	74,580,405.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								74,580,405.69
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,300.00	31,201.51		32,501.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	532.20	1,940,720.47		1,941,252.67
3000-3999	Employee Benefits	6,513.24	0.00	0.00	0.00	340.77	872,290.34		879,144.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	257,824.38		257,824.38
5000-5999	Services and Other Operating Expenditures	170,432.07	0.00	0.00	0.00	0.00	657,578.96		828,011.03
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	176,945.31	0.00	0.00	0.00	2,172.97	3,759,615.66	0.00	3,938,733.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	176,945.31	0.00	0.00	0.00	2,172.97	3,759,615.66	0.00	3,938,733.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								34,544,134.68
	TOTAL COSTS								38,482,868.62

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2021-22 Expenditures by LEA (LE-PY)

33 75200 0000000  
Report SEMA  
D8AAMT2N2T(2022-23)

2021-22 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	65,230,083.02	34,092,942.64
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	65,230,083.02	34,092,942.64

  

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	16,991.43
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	16,991.43



Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: **Riverside County (AN)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SECTION 3

Column A Column B Column C

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

33 75200 0000000  
Report SEMA  
D8AAMT2N2T(2022-23)

SELPA: Riverside County (AN)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) for SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
81,839,062.29		
7,258,656.60		
74,580,405.69	65,230,083.02	
	0.00	
	65,230,083.02	
	0.00	
	0.00	
74,580,405.69	65,230,083.02	9,350,322.67

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources  
d. Special education unduplicated pupil count  
e. Per capita state and local expenditures (A2c/A2d)

Actual FY 2022-23	Comparison Year 2021-22	Difference
81,839,062.29		
7,258,656.60		
74,580,405.69	65,230,083.02	
	0.00	
	65,230,083.02	
	0.00	
	0.00	
74,580,405.69	65,230,083.02	
4,039.00	3,839.00	
18,465.07	16,991.43	1,473.64

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

Actual  
Comparison Year

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

33 75200 0000000  
Report SEMA  
D8AAMT2N2T(2022-23)

SELPA: Riverside County (AN)

	FY 2022-23	2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	38,482,868.62	34,092,942.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,092,942.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,482,868.62	34,092,942.64	4,389,925.98

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2022-23	Comparison Year 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	38,482,868.62	34,092,942.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		34,092,942.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,482,868.62	34,092,942.64	
b. Special education unduplicated pupil count	4,039.00	3,839.00	
c. Per capita local expenditures(B2a/ B2b)	9,527.82	8,880.68	647.14

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

James Whittington

Contact Name

Chief Financial Officer

Title

951-696-1600

Telephone Number

jwhittington@murrieta.k12.ca.us

Email Address

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2023-24 Budget by LEA (LB-B)

33 75200 0000000  
Report SEMB  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								4,039.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	3,577,807.00	0.00	0.00	0.00	1,112,279.00	26,891,276.00		31,581,362.00
2000-2999	Classified Salaries	556,699.00	0.00	0.00	0.00	669,680.00	19,843,978.00		21,070,357.00
3000-3999	Employee Benefits	1,520,222.00	0.00	0.00	0.00	753,078.00	19,667,973.00		21,941,273.00
4000-4999	Books and Supplies	9,567.00	0.00	0.00	0.00	500.00	872,054.00		882,121.00
5000-5999	Services and Other Operating Expenditures	855,610.00	0.00	0.00	0.00	643.00	4,515,098.00		5,371,351.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,519,905.00	0.00	0.00	0.00	2,536,180.00	71,790,379.00	0.00	80,846,464.00
7310	Transfers of Indirect Costs	89,519.00	0.00	0.00	0.00	9,200.00	0.00		98,719.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	89,519.00	0.00	0.00	0.00	9,200.00	0.00	0.00	98,719.00
	TOTAL COSTS	6,609,424.00	0.00	0.00	0.00	2,545,380.00	71,790,379.00	0.00	80,945,183.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	3,462,538.00	0.00	0.00	0.00	1,041,362.00	26,749,785.00		31,253,685.00
2000-2999	Classified Salaries	556,699.00	0.00	0.00	0.00	669,680.00	16,122,529.00		17,348,908.00
3000-3999	Employee Benefits	1,493,122.00	0.00	0.00	0.00	728,520.00	17,826,769.00		20,048,411.00
4000-4999	Books and Supplies	9,567.00	0.00	0.00	0.00	500.00	857,030.00		867,097.00
5000-5999	Services and Other Operating Expenditures	855,610.00	0.00	0.00	0.00	200.00	4,365,098.00		5,220,908.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,377,536.00	0.00	0.00	0.00	2,440,262.00	65,921,211.00	0.00	74,739,009.00
7310	Transfers of Indirect Costs	87,416.00	0.00	0.00	0.00	9,200.00	0.00		96,616.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	87,416.00	0.00	0.00	0.00	9,200.00	0.00	0.00	96,616.00
	TOTAL BEFORE OBJECT 8980	6,464,952.00	0.00	0.00	0.00	2,449,462.00	65,921,211.00	0.00	74,835,625.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								74,835,625.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								



Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2023-24 Budget by LEA (LB-B)

33 75200 0000000  
Report SEMB  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	32,623.00	0.00	0.00	0.00	600.00	13,600.00		46,823.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,809,472.00		2,809,472.00
3000-3999	Employee Benefits	14,128.00	0.00	0.00	0.00	7,797.00	1,479,916.00		1,501,841.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	500.00	226,100.00		226,600.00
5000-5999	Services and Other Operating Expenditures	177,700.00	0.00	0.00	0.00	200.00	661,978.00		839,878.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	224,451.00	0.00	0.00	0.00	9,097.00	5,191,066.00	0.00	5,424,614.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	224,451.00	0.00	0.00	0.00	9,097.00	5,191,066.00	0.00	5,424,614.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								45,070,243.00
	TOTAL COSTS								50,494,857.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									4,039.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	3,298,804.16	0.00	0.00	0.00	985,482.99	23,897,482.86	0.00		28,181,770.01
2000-2999	Classified Salaries	475,758.72	0.00	0.00	0.00	571,802.06	16,642,559.14	0.00		17,690,119.92
3000-3999	Employee Benefits	1,426,485.94	0.00	0.00	0.00	638,239.27	16,581,365.09	0.00		18,646,090.30
4000-4999	Books and Supplies	5,892.14	0.00	0.00	0.00	33,040.55	729,042.78	0.00		767,975.47
5000-5999	Services and Other Operating Expenditures	788,307.28	0.00	0.00	0.00	2,418.11	3,705,833.87	0.00		4,496,559.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,995,248.24	0.00	0.00	0.00	2,230,982.98	61,556,283.74	0.00	0.00	69,782,514.96
7310	Transfers of Indirect Costs	164,299.99	0.00	0.00	0.00	3,432.27	0.00	0.00		167,732.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,888,815.07								11,888,815.07
	Total Indirect Costs	164,299.99	0.00	0.00	0.00	3,432.27	0.00	0.00	0.00	167,732.26
	TOTAL COSTS	6,159,548.23	0.00	0.00	0.00	2,234,415.25	61,556,283.74	0.00	0.00	69,950,247.22
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	138,008.62	0.00	0.00	0.00	132,794.82	3,536.33	0.00		274,339.77
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	50,990.94	4,520,455.38	0.00		4,571,446.32
3000-3999	Employee Benefits	33,191.63	0.00	0.00	0.00	55,401.48	2,113,030.27	0.00		2,201,623.38
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	505.52	4,891.58	0.00		5,397.10
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	203,822.31	0.00		203,822.31
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	171,200.25	0.00	0.00	0.00	239,692.76	6,845,735.87	0.00	0.00	7,256,628.88
7310	Transfers of Indirect Costs	2,027.72	0.00	0.00	0.00	0.00	0.00	0.00		2,027.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,027.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,027.72
	TOTAL BEFORE OBJECT 8980	173,227.97	0.00	0.00	0.00	239,692.76	6,845,735.87	0.00	0.00	7,258,656.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,258,656.60

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

33 75200 000000  
Report SEMB  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,160,795.54	0.00	0.00	0.00	852,688.17	23,893,946.53	0.00		27,907,430.24
2000-2999	Classified Salaries	475,758.72	0.00	0.00	0.00	520,811.12	12,122,103.76	0.00		13,118,673.60
3000-3999	Employee Benefits	1,393,294.31	0.00	0.00	0.00	582,837.79	14,468,334.82	0.00		16,444,466.92
4000-4999	Books and Supplies	5,892.14	0.00	0.00	0.00	32,535.03	724,151.20	0.00		762,578.37
5000-5999	Services and Other Operating Expenditures	788,307.28	0.00	0.00	0.00	2,418.11	3,502,011.56	0.00		4,292,736.95
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,824,047.99	0.00	0.00	0.00	1,991,290.22	54,710,547.87	0.00	0.00	62,525,886.08
7310	Transfers of Indirect Costs	162,272.27	0.00	0.00	0.00	3,432.27	0.00	0.00		165,704.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,888,815.07								11,888,815.07
	Total Indirect Costs	162,272.27	0.00	0.00	0.00	3,432.27	0.00	0.00	0.00	165,704.54
	TOTAL BEFORE OBJECT 8980	5,986,320.26	0.00	0.00	0.00	1,994,722.49	54,710,547.87	0.00	0.00	62,691,590.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									62,691,590.62
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,300.00	31,201.51	0.00		32,501.51
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	532.20	1,940,720.47	0.00		1,941,252.67
3000-3999	Employee Benefits	6,513.24	0.00	0.00	0.00	340.77	872,290.34	0.00		879,144.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	257,824.38	0.00		257,824.38
5000-5999	Services and Other Operating Expenditures	170,432.07	0.00	0.00	0.00	0.00	657,578.96	0.00		828,011.03
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	176,945.31	0.00	0.00	0.00	2,172.97	3,759,615.66	0.00	0.00	3,938,733.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	176,945.31	0.00	0.00	0.00	2,172.97	3,759,615.66	0.00	0.00	3,938,733.94

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

33 75200 0000000  
Report SEMB  
D8AAMT2N2T(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									34,544,134.68
	TOTAL COSTS									38,482,868.62

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

33 75200 0000000  
Report SEMB  
D8AAMT2N2T(2022-23)

**SELPA:**      **Riverside County (AN)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	_____		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

<b>If (b) is greater than (a).</b>			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			_____

<b>If (b) is less than (a).</b>			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

33 75200 0000000  
Report SEMB  
D8AAMT2N2T(2022-23)

SELPA: Riverside County (AN)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
  - a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
80,945,183.00		
6,109,558.00		
74,835,625.00	74,580,405.69	
	(12,056,547.33)	
	62,523,858.36	
	0.00	
	0.00	
74,835,625.00	62,523,858.36	12,311,766.64

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.
  - a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year 2022-23	Difference
80,945,183.00		
6,109,558.00		
74,835,625.00	74,580,405.69	
	(12,056,547.33)	
	62,523,858.36	
	0.00	
	0.00	
74,835,625.00	62,523,858.36	
4,039.00	4,027.00	
18,528.26	15,526.16	3,002.09

### B. LOCAL EXPENDITURES ONLY METHOD

[illegible]

Email Address



Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

33 75200 0000000  
Form SIAA  
D8AAMT2N2T(2022-23)

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	(11,864.27)	0.00	(782,541.98)				
Other Sources/Uses Detail					224,867.00	4,100,000.00		
Fund Reconciliation							1,005,703.91	2,502,196.52
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	121.37	0.00	14,669.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,970.66
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,843.20	0.00	429,561.23	0.00				
Other Sources/Uses Detail					0.00	224,867.00		
Fund Reconciliation							928.05	647,667.17
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	8,869.14	0.00	338,311.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							157.04	339,776.08
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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							1,111.43	1,290.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	30.56	0.00						
Other Sources/Uses Detail					4,100,000.00	0.00		
Fund Reconciliation							2,500,000.00	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								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
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	11,864.27	(11,864.27)	782,541.98	(782,541.98)	4,324,867.00	4,324,867.00	3,507,900.43	3,507,900.43



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

STUDENT ACTIVITY  
SPECIAL REVENUE  
FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,326,528.85	4,899,103.00	2.2%
5) TOTAL, REVENUES			5,326,528.85	4,899,103.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,070,923.04	2,032,855.00	13.4%
5) Services and Other Operating Expenditures		5000-5999	3,181,725.16	2,703,388.00	821.6%
6) Capital Outlay		6000-6999	35,179.78	25,000.00	-28.9%
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			5,287,827.98	4,761,243.00	806.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,700.87	137,860.00	256.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,700.87	137,860.00	256.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,085.94	2,254,786.81	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,085.94	2,254,786.81	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,085.94	2,254,786.81	1.7%
2) Ending Balance, June 30 (E + F1e)			2,254,786.81	2,392,646.81	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,000.00	14,000.00	0.0%
Stores		9712	158,634.00	170,000.00	7.2%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,082,152.81	2,208,646.81	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,343,893.08		
c) in Revolving Cash Account		9130	14,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	532.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,527.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	158,634.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,519,586.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	264,799.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			264,799.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,254,786.81		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	1,272.37	1,403.00	10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	5,325,256.48	4,897,700.00	-8.0%
TOTAL, REVENUES			5,326,528.85	4,899,103.00	2.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	1,956,511.07	1,899,855.00	-2.9%
Noncapitalized Equipment		4400	114,411.97	133,000.00	16.2%
TOTAL, BOOKS AND SUPPLIES			2,070,923.04	2,032,855.00	13.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	30,379.94	30,900.00	1.7%
Insurance		5400-5450	2,025.60	19,185.00	847.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,546.35	142,650.00	-21.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,968,358.22	2,510,200.00	-15.4%
Communications		5900	415.05	453.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,181,725.16	2,703,388.00	821.6%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	35,179.78	25,000.00	-28.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			35,179.78	25,000.00	-28.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,287,827.98	4,761,243.00	806.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,326,528.85	4,899,103.00	2.2%
5) TOTAL, REVENUES			5,326,528.85	4,899,103.00	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,287,827.98	4,761,243.00	-10.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,287,827.98	4,761,243.00	-10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,700.87	137,860.00	256.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,700.87	137,860.00	256.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,085.94	2,254,786.81	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,085.94	2,254,786.81	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,085.94	2,254,786.81	1.7%
2) Ending Balance, June 30 (E + F1e)			2,254,786.81	2,392,646.81	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,000.00	14,000.00	0.0%
Stores		9712	158,634.00	170,000.00	7.2%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,082,152.81	2,208,646.81	6.1%
c) Committed					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,082,152.81	2,208,646.81
Total, Restricted Balance		2,082,152.81	2,208,646.81



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# ADULT EDUCATION FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	330,633.00	356,768.00	7.9%
4) Other Local Revenue		8600-8799	286,525.19	287,150.00	0.2%
5) TOTAL, REVENUES			714,758.19	643,918.00	-9.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	111,347.43	99,672.00	-10.5%
2) Classified Salaries		2000-2999	277,309.78	274,117.00	-1.2%
3) Employee Benefits		3000-3999	122,674.78	138,261.00	12.7%
4) Books and Supplies		4000-4999	97,871.84	95,676.00	-2.2%
5) Services and Other Operating Expenditures		5000-5999	51,198.83	40,080.00	-21.7%
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	14,669.25	17,112.00	16.7%
9) TOTAL, EXPENDITURES			675,071.91	664,918.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,686.28	(21,000.00)	-152.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,686.28	(21,000.00)	-152.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	319,244.67	358,930.95	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,244.67	358,930.95	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			319,244.67	358,930.95	12.4%
2) Ending Balance, June 30 (E + F1e)			358,930.95	337,930.95	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,114.74	7,114.74	-76.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	330,816.21	New
d) Assigned					
Other Assignments		9780	328,816.21	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	338,638.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,179.13)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	99,864.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			431,323.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	19,594.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,970.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,827.20		
6) TOTAL, LIABILITIES			72,392.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			358,930.95		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	97,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			97,600.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	313,797.00	335,632.00	7.0%
All Other State Revenue	All Other	8590	16,836.00	21,136.00	25.5%
TOTAL, OTHER STATE REVENUE			330,633.00	356,768.00	7.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,963.14	2,500.00	-49.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,193.99)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	284,756.04	284,650.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			286,525.19	287,150.00	0.2%
TOTAL, REVENUES			714,758.19	643,918.00	-9.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	62,113.80	47,593.00	-23.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	49,233.63	52,079.00	5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			111,347.43	99,672.00	-10.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	128,585.07	150,000.00	16.7%
Classified Support Salaries		2200	21,779.86	17,267.00	-20.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,944.85	106,850.00	-15.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,309.78	274,117.00	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	47,770.25	68,172.00	42.7%
PERS		3201-3202	31,514.13	28,508.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	18,088.66	13,115.00	-27.5%
Health and Welfare Benefits		3401-3402	14,430.00	22,568.00	56.4%
Unemployment Insurance		3501-3502	1,851.42	187.00	-89.9%
Workers' Compensation		3601-3602	7,773.30	5,607.00	-27.9%
OPEB, Allocated		3701-3702	1,247.02	104.00	-91.7%
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			122,674.78	138,261.00	12.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	63,787.21	84,676.00	32.7%
Noncapitalized Equipment		4400	34,084.63	11,000.00	-67.7%
TOTAL, BOOKS AND SUPPLIES			97,871.84	95,676.00	-2.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,604.70	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	593.24	700.00	18.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	121.37	250.00	106.0%
Professional/Consulting Services and Operating Expenditures		5800	47,879.52	39,130.00	-18.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,198.83	40,080.00	-21.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,669.25	17,112.00	16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,669.25	17,112.00	16.7%
TOTAL, EXPENDITURES			675,071.91	664,918.00	-1.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	97,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	330,633.00	356,768.00	7.9%
4) Other Local Revenue		8600-8799	286,525.19	287,150.00	0.2%
5) TOTAL, REVENUES			714,758.19	643,918.00	-9.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		128,632.46	99,692.00	-22.5%
2) Instruction - Related Services	2000-2999		255,858.72	238,801.00	-6.7%
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		258,758.03	290,457.00	12.3%
7) General Administration	7000-7999		14,669.25	17,112.00	16.7%
8) Plant Services	8000-8999		17,153.45	18,856.00	9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			675,071.91	664,918.00	-1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			39,686.28	(21,000.00)	-152.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,686.28	(21,000.00)	-152.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	319,244.67	358,930.95	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,244.67	358,930.95	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			319,244.67	358,930.95	12.4%
2) Ending Balance, June 30 (E + F1e)			358,930.95	337,930.95	-5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,114.74	7,114.74	-76.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	330,816.21	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	328,816.21	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23	
		Unaudited	2023-24
		Actuals	Budget
Resource	Description		
6391	Adult Education Program	30,114.74	7,114.74
Total, Restricted Balance		30,114.74	7,114.74



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CHILD DEVELOPMENT FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,430,258.97	2,169,000.00	51.7%
3) Other State Revenue		8300-8599	10,111,453.00	10,577,386.00	4.6%
4) Other Local Revenue		8600-8799	1,957,121.33	1,971,307.00	0.7%
5) TOTAL, REVENUES			13,498,833.30	14,717,693.00	9.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,169,909.69	1,740,310.00	48.8%
2) Classified Salaries		2000-2999	2,602,299.92	3,843,656.00	47.7%
3) Employee Benefits		3000-3999	1,556,867.79	2,583,366.00	65.9%
4) Books and Supplies		4000-4999	1,652,698.93	3,368,199.00	103.8%
5) Services and Other Operating Expenditures		5000-5999	1,121,902.42	2,458,355.00	119.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	429,561.23	772,176.00	79.8%
9) TOTAL, EXPENDITURES			8,533,239.98	14,766,062.00	73.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,965,593.32	(48,369.00)	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	224,867.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(224,867.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,740,726.32	(48,369.00)	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,243,356.25	7,984,082.57	146.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,356.25	7,984,082.57	146.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,356.25	7,984,082.57	146.2%
2) Ending Balance, June 30 (E + F1e)			7,984,082.57	7,935,713.57	-0.6%
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	7,819,944.31	7,712,979.31	-1.4%
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	164,138.26	222,734.26	35.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,856,104.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(166,549.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	174,060.54		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,596,228.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	928.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,460,772.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	234,794.03		
2) Due to Grantor Governments		9590	273,079.00		
3) Due to Other Funds		9610	647,667.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	321,149.42		
6) TOTAL, LIABILITIES			1,476,689.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,984,082.57		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,430,258.97	2,169,000.00	51.7%
TOTAL, FEDERAL REVENUE			1,430,258.97	2,169,000.00	51.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,804,489.00	2,958,600.00	5.5%
All Other State Revenue	All Other	8590	7,306,964.00	7,618,786.00	4.3%
TOTAL, OTHER STATE REVENUE			10,111,453.00	10,577,386.00	4.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	198,419.26	80,000.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(100,511.48)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,859,213.55	1,891,307.00	1.7%
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			1,957,121.33	1,971,307.00	0.7%
TOTAL, REVENUES			13,498,833.30	14,717,693.00	9.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	840,561.00	1,091,077.00	29.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	329,348.69	649,233.00	97.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,169,909.69	1,740,310.00	48.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,113,806.21	1,388,346.00	24.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	1,156,592.86	1,994,447.00	72.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	331,900.85	460,863.00	38.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,602,299.92	3,843,656.00	47.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	187,236.32	267,307.00	42.8%
PERS		3201-3202	683,343.43	1,180,091.00	72.7%
OASDI/Medicare/Alternative		3301-3302	233,854.43	365,682.00	56.4%
Health and Welfare Benefits		3401-3402	338,469.41	664,251.00	96.3%
Unemployment Insurance		3501-3502	17,497.29	2,791.00	-84.0%
Workers' Compensation		3601-3602	74,810.24	83,759.00	12.0%
OPEB, Allocated		3701-3702	21,656.67	19,485.00	-10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,556,867.79	2,583,366.00	65.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,030,170.03	2,658,699.00	158.1%
Noncapitalized Equipment		4400	622,528.90	709,500.00	14.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,652,698.93	3,368,199.00	103.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,595.09	14,000.00	11.2%
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	420,693.39	159,770.00	-62.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,843.20	1,625.00	-42.8%
Professional/Consulting Services and Operating Expenditures		5800	685,110.18	2,282,960.00	233.2%
Communications		5900	660.56	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,121,902.42	2,458,355.00	119.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	429,561.23	772,176.00	79.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			429,561.23	772,176.00	79.8%
TOTAL, EXPENDITURES			8,533,239.98	14,766,062.00	73.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	224,867.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,867.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(224,867.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,430,258.97	2,169,000.00	51.7%
3) Other State Revenue		8300-8599	10,111,453.00	10,577,386.00	4.6%
4) Other Local Revenue		8600-8799	1,957,121.33	1,971,307.00	0.7%
5) TOTAL, REVENUES			13,498,833.30	14,717,693.00	9.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,217,626.97	7,551,928.00	79.1%
2) Instruction - Related Services	2000-2999		517,522.78	513,999.00	-0.7%
3) Pupil Services	3000-3999		103.92	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,300,022.51	5,927,959.00	79.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		429,561.23	772,176.00	79.8%
8) Plant Services	8000-8999		68,402.57	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,533,239.98	14,766,062.00	73.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,965,593.32	(48,369.00)	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	224,867.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(224,867.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,740,726.32	(48,369.00)	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,243,356.25	7,984,082.57	146.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,356.25	7,984,082.57	146.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,356.25	7,984,082.57	146.2%
2) Ending Balance, June 30 (E + F1e)			7,984,082.57	7,935,713.57	-0.6%
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	7,819,944.31	7,712,979.31	-1.4%
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	164,138.26	222,734.26	35.7%
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	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	7,412,524.34	7,460,026.34
5059	Child Development: ARP California State Preschool Program One-time Stipend	154,804.97	337.97
5066	Child Development: ARP California State Preschool Program - Rate Supplements	7,418.00	7,418.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	86,281.00	86,281.00
6130	Child Development: Center-Based Reserve Account	158,916.00	158,916.00
Total, Restricted Balance		7,819,944.31	7,712,979.31



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAFETERIA SPECIAL REVENUE FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,918,615.07	6,691,581.00	-15.5%
3) Other State Revenue		8300-8599	10,017,180.47	9,803,124.00	-2.1%
4) Other Local Revenue		8600-8799	625,067.76	604,062.00	-3.4%
5) TOTAL, REVENUES			18,560,863.30	17,098,767.00	-7.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,905,917.57	4,606,914.00	17.9%
3) Employee Benefits		3000-3999	1,631,328.12	2,100,860.00	28.8%
4) Books and Supplies		4000-4999	7,655,342.10	8,375,513.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	171,917.62	150,649.00	-12.4%
6) Capital Outlay		6000-6999	294,562.49	688,329.00	133.7%
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	338,311.50	393,808.00	16.4%
9) TOTAL, EXPENDITURES			13,997,379.40	16,316,073.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,563,483.90	782,694.00	-82.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,563,483.90	782,694.00	-82.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,293,896.31	8,857,380.21	106.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,293,896.31	8,857,380.21	106.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,293,896.31	8,857,380.21	106.3%
2) Ending Balance, June 30 (E + F1e)			8,857,380.21	9,640,074.21	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,646.20	0.00	-100.0%
Stores		9712	249,858.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,591,875.22	9,640,074.21	12.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,428,170.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,277.22)		
b) in Banks		9120	4,297,473.72		
c) in Revolving Cash Account		9130	15,646.20		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	548.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	3,736,202.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	157.04		
6) Stores		9320	249,858.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,697,779.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	216,421.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	339,776.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	284,202.41		
6) TOTAL, LIABILITIES			840,399.52		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,857,380.20		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	7,918,615.07	5,903,252.00	-25.5%
Donated Food Commodities		8221	0.00	700,000.00	New
All Other Federal Revenue		8290	0.00	88,329.00	New
TOTAL, FEDERAL REVENUE			7,918,615.07	6,691,581.00	-15.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	10,017,180.47	9,803,124.00	-2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,017,180.47	9,803,124.00	-2.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	592,494.34	591,562.00	-0.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,733.28	12,500.00	-70.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,159.86)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			625,067.76	604,062.00	-3.4%
TOTAL, REVENUES			18,560,863.30	17,098,767.00	-7.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,229,514.36	3,884,039.00	20.3%
Classified Supervisors' and Administrators' Salaries		2300	407,421.04	429,855.00	5.5%
Clerical, Technical and Office Salaries		2400	268,982.17	293,020.00	8.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,905,917.57	4,606,914.00	17.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	906,748.00	1,207,381.00	33.2%
OASDI/Medicare/Alternative		3301-3302	282,661.36	351,122.00	24.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	337,769.36	453,799.00	34.4%
Unemployment Insurance		3501-3502	18,396.19	2,303.00	-87.5%
Workers' Compensation		3601-3602	77,952.35	69,105.00	-11.3%
OPEB, Allocated		3701-3702	7,800.86	17,150.00	119.8%
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			1,631,328.12	2,100,860.00	28.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	193.02	0.00	-100.0%
Materials and Supplies		4300	443,348.92	524,338.00	18.3%
Noncapitalized Equipment		4400	341,816.98	400,000.00	17.0%
Food		4700	6,869,983.18	7,451,175.00	8.5%
TOTAL, BOOKS AND SUPPLIES			7,655,342.10	8,375,513.00	9.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.28	4,100.00	215.3%
Dues and Memberships		5300	1,974.56	2,000.00	1.3%
Insurance		5400-5450	2,376.00	2,376.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,491.60	39,700.00	30.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,869.14	10,000.00	12.8%
Professional/Consulting Services and Operating Expenditures		5800	126,906.04	92,473.00	-27.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,917.62	150,649.00	-12.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	294,562.49	688,329.00	133.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			294,562.49	688,329.00	133.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	338,311.50	393,808.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			338,311.50	393,808.00	16.4%
TOTAL, EXPENDITURES			13,997,379.40	16,316,073.00	16.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,918,615.07	6,691,581.00	-15.5%
3) Other State Revenue		8300-8599	10,017,180.47	9,803,124.00	-2.1%
4) Other Local Revenue		8600-8799	625,067.76	604,062.00	-3.4%
5) TOTAL, REVENUES			18,560,863.30	17,098,767.00	-7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,659,067.90	15,922,265.00	16.6%
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		338,311.50	393,808.00	16.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,997,379.40	16,316,073.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,563,483.90	782,694.00	-82.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,563,483.90	782,694.00	-82.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,293,896.31	8,857,380.21	106.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,293,896.31	8,857,380.21	106.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,293,896.31	8,857,380.21	106.3%
2) Ending Balance, June 30 (E + F1e)			8,857,380.21	9,640,074.21	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,646.20	0.00	-100.0%
Stores		9712	249,858.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,591,875.22	9,640,074.21	12.2%
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	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,591,875.22	9,640,074.21
Total, Restricted Balance		8,591,875.22	9,640,074.21



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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# BUILDING FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	612,240.13	225,000.00	-63.2%
5) TOTAL, REVENUES			612,240.13	225,000.00	-63.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	419,994.57	1,000,000.00	138.1%
5) Services and Other Operating Expenditures		5000-5999	1,477,840.38	3,924,218.00	165.5%
6) Capital Outlay		6000-6999	5,148,561.98	16,222,946.00	215.1%
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			7,046,396.93	21,147,164.00	200.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,434,156.80)	(20,922,164.00)	225.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,000.00	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			18,678,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,243,843.20	(20,922,164.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,170,664.96	28,414,508.16	75.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,170,664.96	28,414,508.16	75.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,170,664.96	28,414,508.16	75.7%
2) Ending Balance, June 30 (E + F1e)			28,414,508.16	7,492,344.16	-73.6%
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	28,414,508.16	7,492,344.16	-73.6%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,578,449.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(627,063.14)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	550,373.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,501,759.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,087,251.59		
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			1,087,251.59		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,414,508.16		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	910,732.11	225,000.00	-75.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(314,669.50)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	16,177.52	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			612,240.13	225,000.00	-63.2%
TOTAL, REVENUES			612,240.13	225,000.00	-63.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	217,502.06	350,000.00	60.9%
Noncapitalized Equipment		4400	202,492.51	650,000.00	221.0%
TOTAL, BOOKS AND SUPPLIES			419,994.57	1,000,000.00	138.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	625,692.45	1,860,518.00	197.4%
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	852,147.93	2,063,700.00	142.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,477,840.38	3,924,218.00	165.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,124,159.38	16,172,946.00	215.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,402.60	50,000.00	104.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,148,561.98	16,222,946.00	215.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,046,396.93	21,147,164.00	200.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	18,678,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			18,678,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,678,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	612,240.13	225,000.00	-63.2%
5) TOTAL, REVENUES			612,240.13	225,000.00	-63.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,046,396.93	21,147,164.00	200.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,046,396.93	21,147,164.00	200.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(6,434,156.80)	(20,922,164.00)	225.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,678,000.00	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			18,678,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,243,843.20	(20,922,164.00)	-270.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,170,664.96	28,414,508.16	75.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,170,664.96	28,414,508.16	75.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,170,664.96	28,414,508.16	75.7%
2) Ending Balance, June 30 (E + F1e)			28,414,508.16	7,492,344.16	-73.6%
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	28,414,508.16	7,492,344.16	-73.6%
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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	28,414,508.16	7,492,344.16
Total, Restricted Balance		28,414,508.16	7,492,344.16





**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# CAPITAL FACILITIES FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,289,258.53	4,473,110.00	-28.9%
5) TOTAL, REVENUES			6,289,258.53	4,473,110.00	-28.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	212,916.71	211,723.00	-0.6%
3) Employee Benefits		3000-3999	79,291.72	90,287.00	13.9%
4) Books and Supplies		4000-4999	8,387.56	93,375.00	1,013.3%
5) Services and Other Operating Expenditures		5000-5999	1,434,283.29	1,103,543.00	-23.1%
6) Capital Outlay		6000-6999	731,479.57	5,852,599.00	700.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	244,900.00	256,518.00	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,711,258.85	7,608,045.00	180.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,577,999.68	(3,134,935.00)	-187.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,577,999.68	(3,134,935.00)	-187.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,957,018.78	10,535,018.46	51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,957,018.78	10,535,018.46	51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,957,018.78	10,535,018.46	51.4%
2) Ending Balance, June 30 (E + F1e)			10,535,018.46	7,400,083.46	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	7,791.67	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,527,226.79	7,400,083.46	-29.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,154,192.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(194,068.88)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	103,847.20		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,662,963.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,111.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	7,791.67		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,735,836.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	199,528.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,290.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			200,818.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,535,018.46		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	221,289.74	60,000.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(111,453.07)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,745,678.86	1,000,000.00	-78.9%
Other Local Revenue					
All Other Local Revenue		8699	1,433,743.00	3,413,110.00	138.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,289,258.53	4,473,110.00	-28.9%
TOTAL, REVENUES			6,289,258.53	4,473,110.00	-28.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	178,210.85	174,222.00	-2.2%
Clerical, Technical and Office Salaries		2400	34,706.06	37,501.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			212,916.71	211,723.00	-0.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,418.21	56,488.00	7.8%
OASDI/Medicare/Alternative		3301-3302	15,604.01	15,327.00	-1.8%
Health and Welfare Benefits		3401-3402	5,965.80	15,190.00	154.6%
Unemployment Insurance		3501-3502	1,046.78	106.00	-89.9%
Workers' Compensation		3601-3602	4,256.92	3,176.00	-25.4%
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			79,291.72	90,287.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	653.56	0.00	-100.0%
Noncapitalized Equipment		4400	7,734.00	93,375.00	1,107.3%
TOTAL, BOOKS AND SUPPLIES			8,387.56	93,375.00	1,013.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	81,701.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,676.57	122,798.00	-55.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,074,861.72	980,545.00	-8.8%
Communications		5900	44.00	200.00	354.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,434,283.29	1,103,543.00	-23.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	13,550.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	603,531.44	5,552,599.00	820.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	114,398.13	300,000.00	162.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			731,479.57	5,852,599.00	700.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	44,900.00	56,518.00	25.9%
Other Debt Service - Principal		7439	200,000.00	200,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			244,900.00	256,518.00	4.7%
TOTAL, EXPENDITURES			2,711,258.85	7,608,045.00	180.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,289,258.53	4,473,110.00	-28.9%
5) TOTAL, REVENUES			6,289,258.53	4,473,110.00	-28.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,001,398.34	1,109,210.00	10.8%
8) Plant Services	8000-8999		1,464,960.51	6,242,317.00	326.1%
9) Other Outgo	9000-9999	Except 7600-7699	244,900.00	256,518.00	4.7%
10) TOTAL, EXPENDITURES			2,711,258.85	7,608,045.00	180.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,577,999.68	(3,134,935.00)	-187.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,577,999.68	(3,134,935.00)	-187.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,957,018.78	10,535,018.46	51.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,957,018.78	10,535,018.46	51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,957,018.78	10,535,018.46	51.4%
2) Ending Balance, June 30 (E + F1e)			10,535,018.46	7,400,083.46	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	7,791.67	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,527,226.79	7,400,083.46	-29.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	10,527,226.79	7,400,083.46
Total, Restricted Balance		10,527,226.79	7,400,083.46



**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  
Unaudited Actuals



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,590,000.00	New
4) Other Local Revenue		8600-8799	7,132.10	200.00	-97.2%
5) TOTAL, REVENUES			7,132.10	2,590,200.00	36,217.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,031.05	0.00	-100.0%
3) Employee Benefits		3000-3999	491.70	0.00	-100.0%
4) Books and Supplies		4000-4999	2,344,245.18	2,178,394.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	168,372.36	20,685.00	-87.7%
6) Capital Outlay		6000-6999	0.00	2,590,000.00	New
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			2,518,140.29	4,789,079.00	90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,511,008.19)	(2,198,879.00)	-12.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,100,000.00	2,400,000.00	-41.5%
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			4,100,000.00	2,400,000.00	-41.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,588,991.81	201,121.00	-87.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,361.94	3,290,353.75	93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,361.94	3,290,353.75	93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,361.94	3,290,353.75	93.4%
2) Ending Balance, June 30 (E + F1e)			3,290,353.75	3,491,474.75	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,164,274.59	3,489,689.59	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	1,785.16	New
d) Assigned					
Other Assignments		9780	126,079.16	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	836,822.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,740.64)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,095.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,335,177.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	44,823.29		
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			44,823.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,290,353.75		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,590,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	2,590,000.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,972.08	200.00	-99.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,839.98)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,132.10	200.00	-97.2%
TOTAL, REVENUES			7,132.10	2,590,200.00	36,217.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	5,031.05	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,031.05	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	371.07	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	24.25	0.00	-100.0%
Workers' Compensation		3601-3602	96.38	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			491.70	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	692,812.80	77,850.00	-88.8%
Noncapitalized Equipment		4400	1,651,432.38	2,100,544.00	27.2%
TOTAL, BOOKS AND SUPPLIES			2,344,245.18	2,178,394.00	-7.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,395.11	325.00	-99.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30.56	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	71,946.69	20,360.00	-71.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			168,372.36	20,685.00	-87.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,590,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,590,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,518,140.29	4,789,079.00	90.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,100,000.00	2,400,000.00	-41.5%
(a) TOTAL, INTERFUND TRANSFERS IN			4,100,000.00	2,400,000.00	-41.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,100,000.00	2,400,000.00	-41.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,590,000.00	New
4) Other Local Revenue		8600-8799	7,132.10	200.00	-97.2%
5) TOTAL, REVENUES			7,132.10	2,590,200.00	36,217.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,518,140.29	4,789,079.00	90.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,518,140.29	4,789,079.00	90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,511,008.19)	(2,198,879.00)	-12.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,100,000.00	2,400,000.00	-41.5%
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			4,100,000.00	2,400,000.00	-41.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,588,991.81	201,121.00	-87.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,701,361.94	3,290,353.75	93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,361.94	3,290,353.75	93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,361.94	3,290,353.75	93.4%
2) Ending Balance, June 30 (E + F1e)			3,290,353.75	3,491,474.75	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,164,274.59	3,489,689.59	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	1,785.16	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	126,079.16	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	3,164,274.59	3,489,689.59
Total, Restricted Balance		3,164,274.59	3,489,689.59



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# BOND INTEREST & REDEMPTION FUND

2022 - 2023  
Unaudited Actuals

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	121,614.96	118,297.68	-2.7%
4) Other Local Revenue		8600-8799	22,797,336.72	23,181,678.00	1.7%
5) TOTAL, REVENUES			22,918,951.68	23,299,975.68	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,901,686.76	21,727,981.46	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,901,686.76	21,727,981.46	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,017,264.92	1,571,994.22	-22.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,946,390.00	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			1,946,390.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,963,654.92	1,571,994.22	-60.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,046,700.90	29,010,355.82	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046,700.90	29,010,355.82	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,046,700.90	29,010,355.82	15.8%
2) Ending Balance, June 30 (E + F1e)			29,010,355.82	30,582,350.04	5.4%
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	29,010,355.82	30,582,350.04	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,638,696.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(628,340.36)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,010,355.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			29,010,355.82		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	121,614.96	118,297.68	-2.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			121,614.96	118,297.68	-2.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	21,213,232.44	22,860,372.32	7.8%
Unsecured Roll		8612	298,762.51	321,305.68	7.5%
Prior Years' Taxes		8613	408,358.56	0.00	-100.0%
Supplemental Taxes		8614	820,717.51	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	202,104.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(145,838.43)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,797,336.72	23,181,678.00	1.7%
TOTAL, REVENUES			22,918,951.68	23,299,975.68	1.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	11,407,840.40	12,023,595.05	5.4%
Bond Interest and Other Service Charges		7434	9,493,846.36	9,704,386.41	2.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,901,686.76	21,727,981.46	4.0%
TOTAL, EXPENDITURES			20,901,686.76	21,727,981.46	4.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,946,390.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,946,390.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,946,390.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	121,614.96	118,297.68	-2.7%
4) Other Local Revenue		8600-8799	22,797,336.72	23,181,678.00	1.7%
5) TOTAL, REVENUES			22,918,951.68	23,299,975.68	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,901,686.76	21,727,981.46	4.0%
10) TOTAL, EXPENDITURES			20,901,686.76	21,727,981.46	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,017,264.92	1,571,994.22	-22.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,946,390.00	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			1,946,390.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,963,654.92	1,571,994.22	-60.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,046,700.90	29,010,355.82	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,046,700.90	29,010,355.82	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,046,700.90	29,010,355.82	15.8%
2) Ending Balance, June 30 (E + F1e)			29,010,355.82	30,582,350.04	5.4%
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	29,010,355.82	30,582,350.04	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	29,010,355.82	30,582,350.04
Total, Restricted Balance		29,010,355.82	30,582,350.04