



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

2022-2023  
FIRST INTERIM  
December 15, 2022





**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT  
CERTIFICATION

2022 - 2023

First Interim

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2022 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: James L. Whittington Telephone: (951) 696-1600  
Title: Chief Financial Officer E-mail: jwhittington@murrieta.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



**MURRIETA VALLEY**  
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GENERAL  
FUND

2022 - 2023  
First Interim

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Overview

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

- ✚ Governor's 2022-2023 State Enacted Budget
- ✚ School Services of California Governor's 2022-2023 Enacted Budget Financial Dashboard Projections
- ✚ Fiscal Crisis and Management Assistance Team LCFF (Local Control Funding Formula) Calculator
- ✚ Riverside County Office of Education Budget Guidance Letter
- ✚ Negotiated agreements with labor partners

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

- ✚ State Enacted Budget
  - State budget impacts are reflected in the First Interim Report
- ✚ Student Enrollment
  - August 2022 – First Day of School
  - October 2022 – CBEDS
  - December 2022 – CALPADS Fall Certification
- ✚ Average Daily Attendance (ADA) Reports
  - P1 December 2022
  - P2 April 2023
  - Annual June 2023
- ✚ COVID-19 Impacts
- ✚ Governor's Budget Proposal for 2023-2024

Based on the criteria and budget factors listed above, Murrieta Valley Unified School District will meet its financial obligation, for the budget year, 2023-2024 fiscal year, and 2024-2025 fiscal year.

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

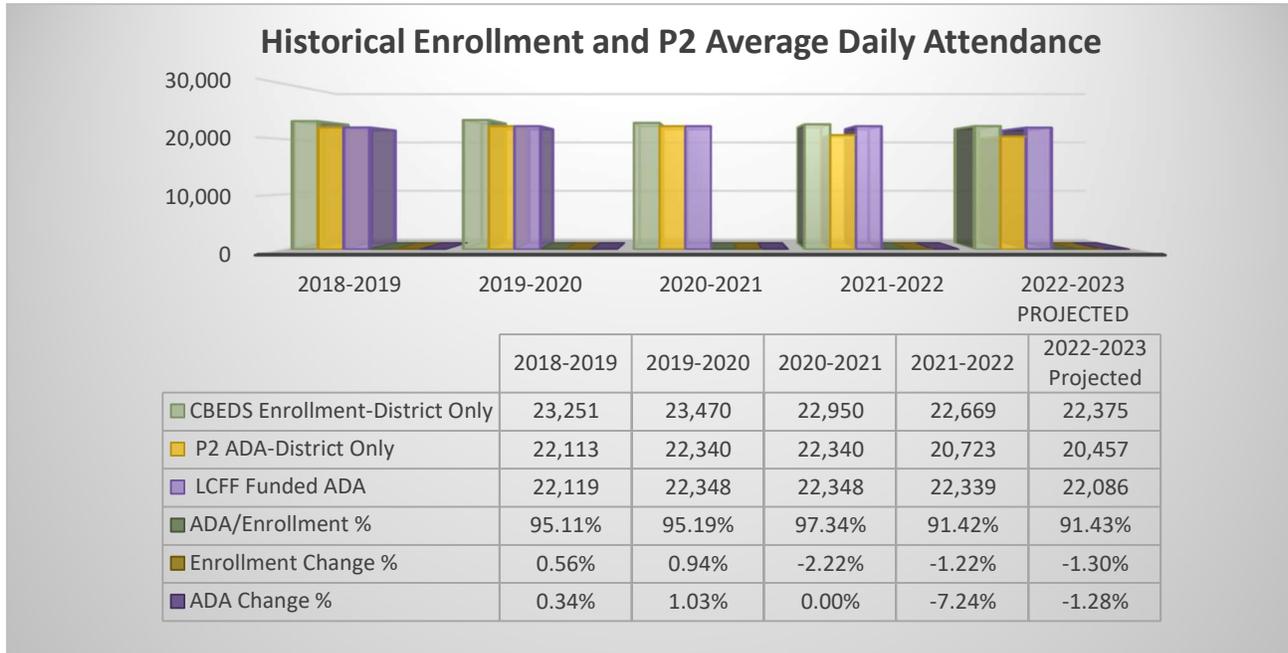
## Enrollment, Average Daily Attendance & Local Control Funding Formula

Local Control Funding Formula calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections along with Riverside County Office of Education Budget Guidance Letter and School Services of California's 2022-2023 Enacted Budget Financial Dashboard. Beginning with the 2022-2023, school districts are now funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA or the 3-prior year average ADA. The following information details the components of LCFF and district calculations:

- ✚ Grade Span Base Grants per ADA – TK/K-3, 4-6, 7-8, 9-12
- ✚ TK/K-3 Grade Span Adjustment & 9-12 Career Technical Education
- ✚ Base Grant Investment
- ✚ TK Ratio Add-On
- ✚ Supplemental and Concentration Grant Increases Based on Unduplicated Student Counts:
  - English Learners, Free and Reduced-Price Meal Program, Foster Youth and Homeless
  - District Unduplicated Pupil Count three year rolling average 41.06%
- ✚ Cost of Living Adjustment (COLA)
  - 6.56% Cost of Living Adjustment
  - 6.70% Augmentation
- ✚ Projected CBEDS Enrollment 22,375
- ✚ Projected P2 ADA 20,457
- ✚ LCFF Funded ADA 22,086 based on prior 3-year average ADA
  - Includes 6 ADA County Programs

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

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



<b>LCFF (Local Control Funding Formula)</b>					
<b>LCFF FACTORS</b>	<b>TK-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>	<b>TOTAL</b>
Base Grant	\$8,624	\$8,754	\$9,013	\$10,445	
Base Grant Investment	\$542	\$550	\$567	\$657	
Grade Span Adjustment	\$953			\$289	
Supplemental Funding	\$831	\$764	\$787	\$935	
Funded ADA	5,782	4,698	3,524	8,082	22,086
LCFF Grade Level Funding	\$63,310,222	\$47,298,868	\$36,530,833	\$99,630,087	\$246,770,010
Transportation Funding					\$88,659
TK Ratio Add-On					\$1,005,957
<b>2022-2023 PROJECTED LCFF FUNDING</b>					<b>\$247,864,626</b>

LCFF funding totaling \$247,864,626 is comprised of the following sources:

- ✚ State Aid \$122,305,538 = 49%
- ✚ Property Taxes \$63,443,755 = 26%
- ✚ Education Protection Account \$62,115,333 = 25%

## Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

### Revenues

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

Re-source	Description	Allocation
0000	Other Federal	\$ 17,000
0310	Medi-Cal Administrative Activities	\$ 545,819
3010	ESEA: Title I	\$ 2,624,177
3212	Elementary & Secondary School Emergency Relief II Fund	\$ 3,043,222
3213	Elementary & Secondary School Emergency Relief III Fund	\$ 3,521,159
3214	Elementary & Secondary School Emergency Relief III Fund Learning Loss	\$ 966,954
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	\$ 347,936
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	\$ 917,008
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	\$ 2,447,435
3305	Special Ed: ARP IDEA Local Assistance Entitlement	\$ 1,208,197
3306	Special Ed: ARP IDEA Local Assistance Private School ISPs	\$ 2,818
3308	Special Ed: ARP IDEA Preschool Grants	\$ 96,254
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$ 6,384,410
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$ 24,627
3315	Special Ed: IDEA Preschool Grants	\$ 216,355
3327	Special Ed: IDEA Mental Health Reimbursement	\$ 150,000
3345	Special Ed: IDEA Preschool Staff Development	\$ 2,794
3410	Department of Rehab Workability	\$ 40,000
3550	Carl D. Perkins Career and Technical Education	\$ 143,479
4035	ESEA: Title II Improving Teacher Quality	\$ 499,322
4127	ESEA: Title IV Student Support and Academic Enrichment	\$ 161,463
4201	ESEA: Title III Immigrant Student Program	\$ 23,074
4203	ESEA: Title III Limited English Proficient	\$ 161,959
5634	American Rescue Plan-Homeless Children & Youth II	\$ 37,000
5810	Education Connectivity Fund	\$ 1,366,469
	<b>TOTAL FEDERAL REVENUES</b>	<b>\$24,948,931</b>

## Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

### Revenues – continued

2022-2023 First Interim Budget state revenues include the following programs:

- ✚ Mandate Block Grant funds are based on 2021-2022 ADA and a 6.56% COLA: K-8 ADA \$34.94, 9-12 ADA \$67.31.
- ✚ Lottery funds are based on projected 2022-2023 Annual ADA: Unrestricted Lottery \$170 per ADA and Lottery Prop 20 \$67 per ADA.
- ✚ Estimated STRS On Behalf Pension Contribution rate is based on prior year 2021-2022 totals.

Resource	Description	Allocation
0000	Mandated Block Grant	\$ 978,481
0704	Home-to-School Transportation	\$ 2,564,754
1100	Lottery	\$ 3,627,113
6053	Universal PreK Planning	\$ 172,905
6300	Lottery Prop 20	\$ 1,429,509
6387	Career Technical Education Incentive Grant	\$ 1,411,796
6388	K-12 Strong Workforce	\$ 57,565
6520	Special Education Workability	\$ 58,145
6546	Special Education Mental Health	\$ 1,501,218
6547	Special Education Early Intervention Preschool Grant	\$ 1,200,000
6695	Prop 56 Tobacco Prevention Act	\$ 196,757
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	\$13,823,244
7435	Learning Recovery Emergency Block Grant	\$18,543,020
7690	STRS on Behalf Pension Contribution	\$13,899,294
7810	Ethnic Studies Local Support	\$ 218,388
	<b>TOTAL STATE REVENUES</b>	<b>\$59,682,189</b>

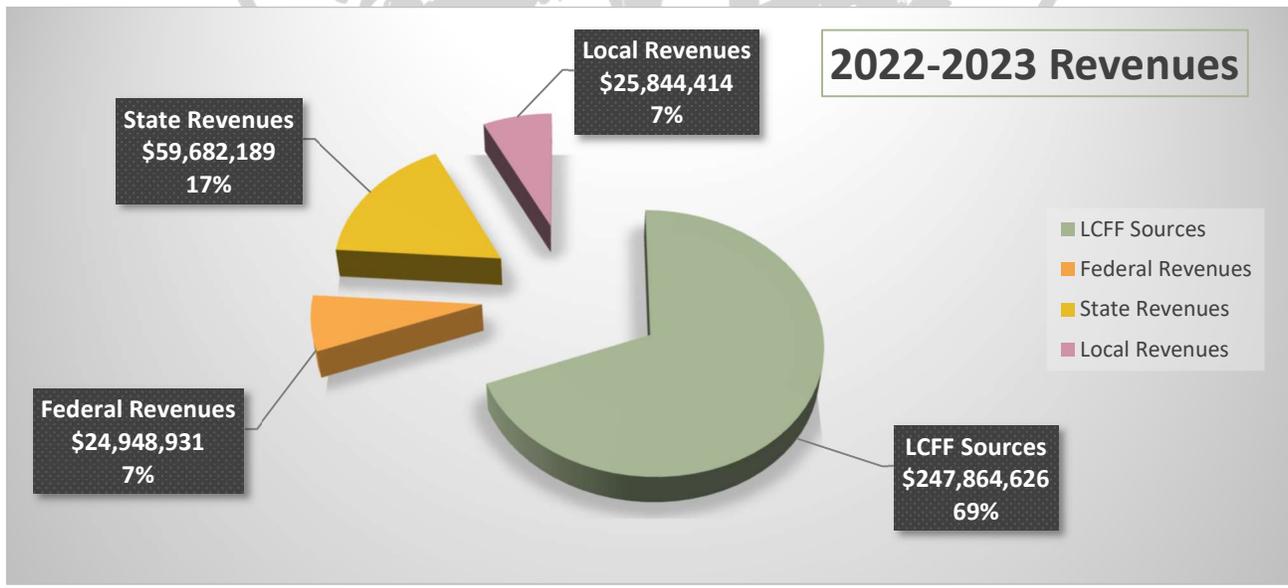
2022-2023 First Interim Budget local revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, non-resident student fees and other miscellaneous revenues. Local revenues for AB602 special education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

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Revenues – continued

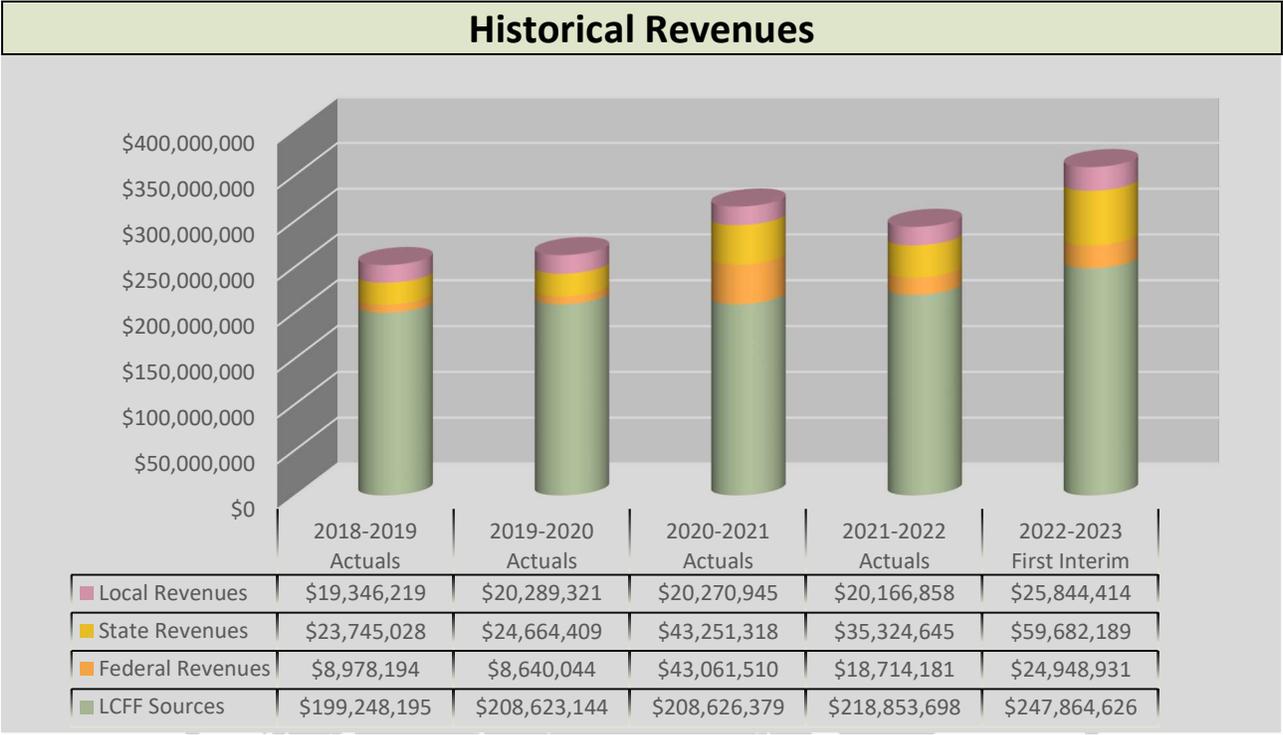
Resource	Description	Allocation
0000	Leases & Rentals	\$ 439,317
0000	Interest	\$ 200,000
0000	Other Income	\$ 755,000
0200	Safety Credits Reimbursements	\$ 1,444,505
0600	Donation Revenue	\$ 600,000
0605	Safety Awards	\$ 19,000
0612	Community Engagement Initiative	\$ 50,000
0615	Unified Sports / Special Olympics	\$ 25,000
0620	Non-Resident Student Fees	\$ 119,124
0704	Transportation Services	\$ 250,000
0991	Bill to Outside Agencies	\$ 1,000,000
6500	Special Education SELPA Transfer from COE	\$ 18,148,192
6500	SELPA OCI-OOHC	\$ 1,269,999
6531	Low Incidence Special Education	\$ 359,333
9986	Redevelopment Revenues	\$ 1,164,944
<b>TOTAL LOCAL REVENUES</b>		<b>\$ 25,844,414</b>

2022-2023 First Interim Budget revenues are projected at \$358,340,160.



# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Revenues - continued



## Expenditures

### Salaries and Benefits

- ✚ 2022-2023 First Interim Budget includes the following FTEs:
  - Certificated Bargaining Unit 1,077.60
  - Classified Bargaining Unit 894.23
  - Management/Support 182.39
- ✚ Certificated staffing ratios to develop initial 2022-2023 general education staffing requirements by grade level:
  - TK – 24:1
  - K-3 – 27:1
  - 4-5 – 32:1
  - 6-8 – 31:1
  - 9-12 – 31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Expenditures – continued

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

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

- ✚ Statutory Benefits and Health and Welfare
  - STRS (State Teachers' Retirement System)
    - First Interim Budget included a STRS rate increase of 2.18% from 16.92% to 19.10% equal to approximately \$4.64M within all budget sources.
  - PERS (Public Employees' Retirement System)
    - First Interim Budget included a PERS rate increase of 2.46% from 22.91% to 25.37% equal to approximately \$1.23M within all budget sources.
  - Certificated total statutory benefit rate equal to 23.05%
  - Classified total statutory benefit rate equal to 35.52%
  - Health and Welfare cap \$10,850 per FTE
- ✚ Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. 2022-2023 First Interim Budget revenue and expenditure budgets in the restricted General Fund include a projected liability of \$13,899,294.
- ✚ Step and Column
  - All certificated employees \$2,808,762 plus statutory benefits of \$652,407 for a total of \$3,461,169.
  - All classified employees \$426,636 plus statutory benefits of \$149,934 for a total of \$576,570.
- ✚ Retiree Benefits are projected at \$927,792.
- ✚ Annual payments for the 2018-2019 Supplemental Early Retirement Incentive Program: third annual payment of \$2,025,040.
- ✚ The budget also includes approximately \$6.7M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation and AB1522 paid sick leave for substitutes.
- ✚ Salary and benefit projections of \$279,041,251 are equal to 85.37% of total expenditures.

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Expenditures - continued

### Discretionary Budgets

Site discretionary budgets are funded at the allocation rates listed below using projected October 2022 CALPADS student enrollment numbers.

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

### 2022-2023 Site Allocations

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

### 2022-2023 Department Discretionary Allocations

<u>Department</u>	<u>Discretionary</u>	<u>Department</u>	<u>Discretionary</u>
Board & Superintendent	\$ 60,000	Infrastructure	\$ 24,235
Communications	\$ 38,000	Maintenance	\$ 35,800
Educational Services	\$ 48,425	Operations & Grounds	\$ 54,850
Facilities/Planning/Const/SIS	\$ 13,000	Special Education	\$ 101,274
Fiscal Services	\$ 36,000	Student Support	\$ 80,437
Human Resources/Risk Mgmt	\$ 41,000	Technology	\$ 47,000
		<b>Total</b>	<b>\$ 580,021</b>

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Expenditures – continued

### Other Expenditures

- ✚ Lottery expenditures totaling \$5,029,228 include the following:
  - Certificated Teacher Salaries and Benefits \$3,627,113.
  - Educational Services, Curriculum and Instruction, Dual Enrollment, IB, Library Support and Software Programs \$1,402,115.
- ✚ Site Programs: Athletics, Band, Choir and Drama \$469,925
- ✚ Expanded Learning Opportunities Grants (ELOG) one-time funds to be used for ongoing expenditures totaling \$4,394,627 in the current fiscal year. These expenditures include but are not limited to:
  - Elementary Counselors
  - High School Credit Recovery
  - DSLI
  - Physical Education Teachers and Aides
  - Middle School Inclusion Sections
  - Mental Health Services and Supports
  - Professional Development
  - Elementary SEL Curriculum
  - Paraprofessionals
- ✚ ESSER II one-time funds to be used for one-time COVID related costs equal to \$3,043,222.
- ✚ ESSER III one-time funds to be used for learning loss support costs equal to \$4,488,113.
  - Bilingual Aides
  - Education Technology
  - Mental Health Services and Supports
  - Middle School Academic Sections
  - Summer School
  - Tutoring
- ✚ Textbook adoption budgeted at \$2,996,671.
- ✚ Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$7,432,195
- ✚ Districtwide supplies, software, and other operational services are included at \$13,281,269

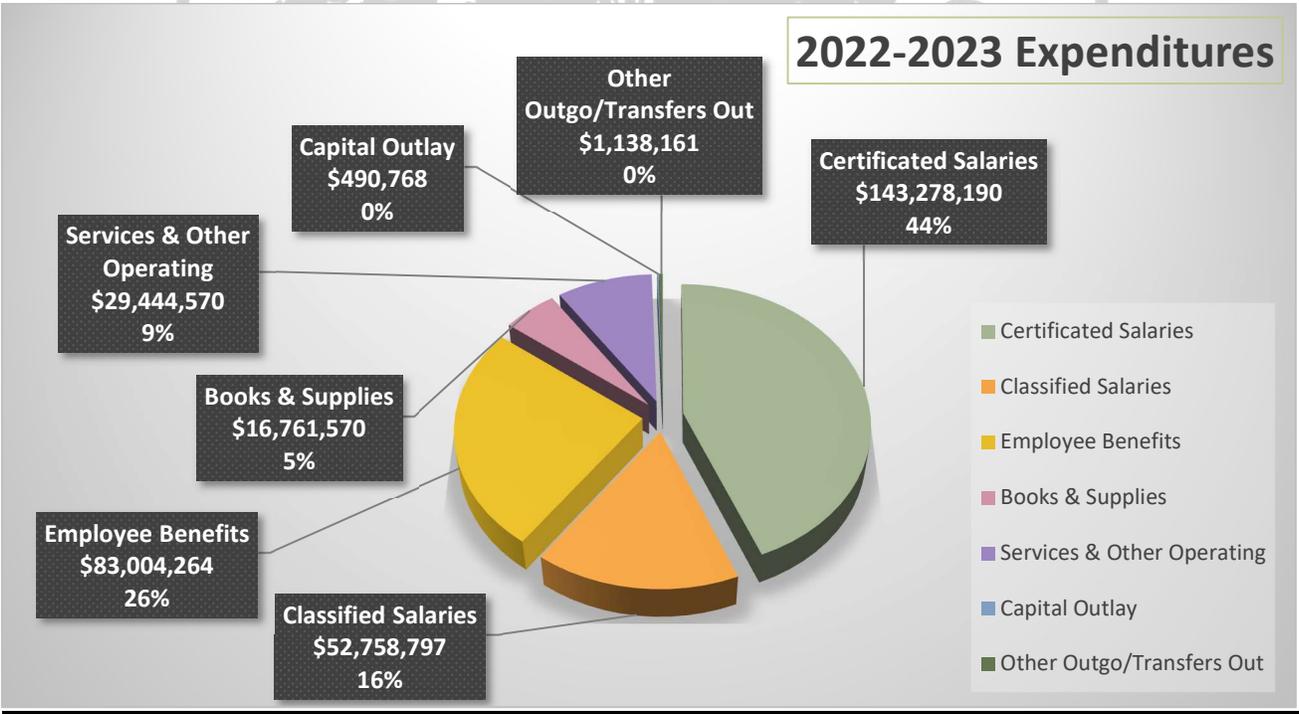
# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Expenditures – continued

### Other Expenditures

- ✚ Long term debt and other outgo expenditures have been budgeted at \$449,603.
  - Long term debt includes payments for the District Support Center COP.
  
- ✚ Operating leases for buildings, district paid copiers, click charges, and print shop are budgeted at \$1,420,501.
  
- ✚ Murrieta Valley Unified School District’s approved indirect cost rate for 2022-2023 is 5.34% and will provide an estimated \$2,172,737 to the unrestricted general fund from restricted resources and other district funds.

2022-2023 First Interim Budget expenditures are projected at \$326,876,320.



# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Expenditures – continued



## Other Financing Sources and Uses

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

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

## Contributions to Programs

- ✚ Ongoing and Major Maintenance-Restricted Maintenance Account (OMMA)
  - The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled OMMA. The 2022-2023 OMMA contribution is \$9,051,999 equal to 3% of total General Fund expenditures. STRS On-Behalf Pension Contribution and certain federal onetime COVID relief funds are excluded from the General Fund expenditure total, prior to calculating the 3% contribution.
- ✚ Special Education
  - Special Education expenditures include salaries and benefits, step and column costs, non-public schools, non-public agencies, services, legal costs, mediation agreements and discretionary funds. The contribution to special education is projected at \$34,988,169.
- ✚ Transportation
  - Transportation expenditures include salaries and benefits, step increases and general operating expenses including fuel, parts, and repairs. The District's state funding offsets a portion of these costs resulting in a contribution to transportation projected at \$4,159,022.

## Local Control Accountability Plan

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

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

# Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

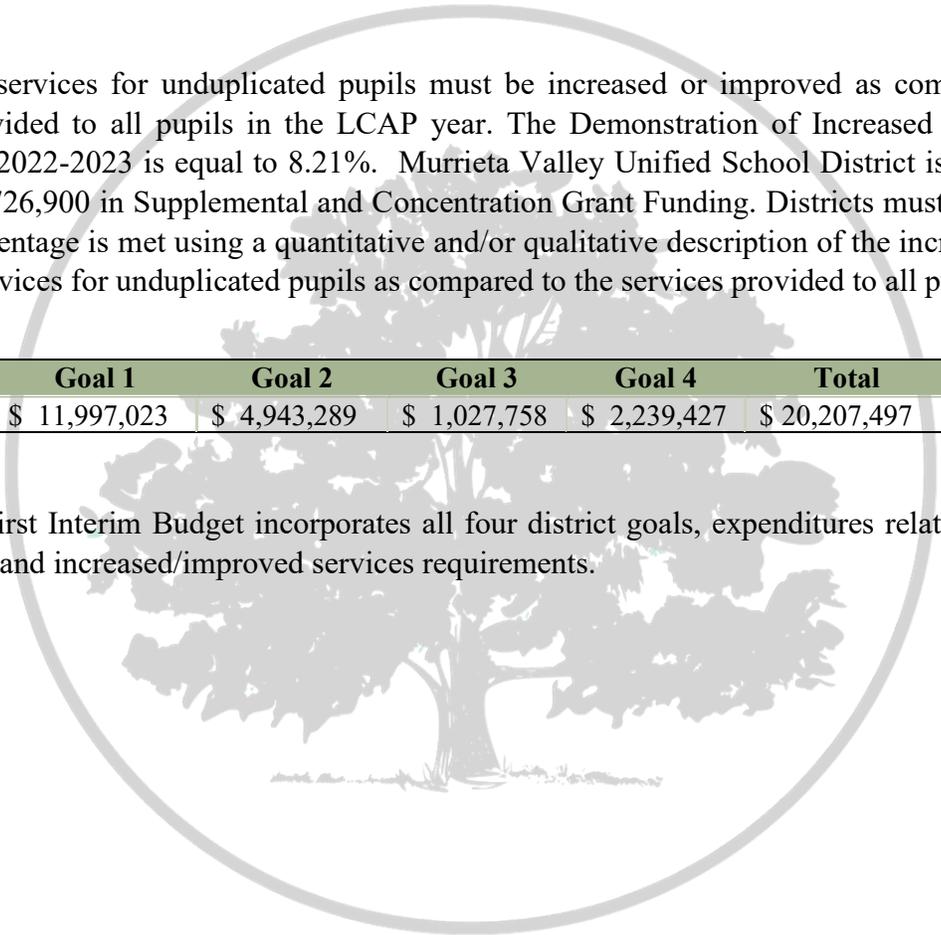
## Local Control Accountability Plan – continued

- Goal 4 Engagement, Culture and Climate:
  - Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Demonstration of Increased or Improved Services for 2022-2023 is equal to 8.21%. Murrieta Valley Unified School District is projected to receive \$18,726,900 in Supplemental and Concentration Grant Funding. Districts must demonstrate how the percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

Goal 1	Goal 2	Goal 3	Goal 4	Total
\$ 11,997,023	\$ 4,943,289	\$ 1,027,758	\$ 2,239,427	\$ 20,207,497

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



## Murrieta Valley Unified School District - General Fund 2022-2023 First Interim Budget Assumptions

### Projected Ending Fund Balance

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

2022-2023 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Non-spendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 46,118,837	\$ 46,118,837
Committed	\$ 30,589,493	\$ 0	\$ 30,589,493
Assigned	\$ 6,268,788	\$ 0	\$ 6,268,788
Unassigned Reserve for Economic Uncertainties 3%	\$ 9,806,290	\$ 0	\$ 9,806,290
Unassigned/Unappropriated	\$ 16,612,554	\$ 0	\$ 16,612,554
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$63,292,125</b>	<b>\$ 46,118,837</b>	<b>\$109,410,962</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	233,715,994.00	233,715,994.00	92,851,547.67	247,864,626.00	14,148,632.00	6.1%
2) Federal Revenue		8100-8299	515,000.00	515,000.00	545,818.62	562,819.00	47,819.00	9.3%
3) Other State Revenue		8300-8599	4,496,428.00	4,496,428.00	364,218.85	7,170,348.00	2,673,920.00	59.5%
4) Other Local Revenue		8600-8799	4,224,423.00	4,224,423.00	1,231,473.53	4,901,946.00	677,523.00	16.0%
5) TOTAL, REVENUES			242,951,845.00	242,951,845.00	94,993,058.67	260,499,739.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	99,411,237.00	99,423,051.00	35,470,103.22	106,432,193.00	(7,009,142.00)	-7.0%
2) Classified Salaries		2000-2999	28,953,128.00	28,980,146.00	9,882,994.79	31,557,845.00	(2,577,699.00)	-8.9%
3) Employee Benefits		3000-3999	45,962,670.00	45,982,429.00	18,167,141.39	48,422,326.00	(2,439,897.00)	-5.3%
4) Books and Supplies		4000-4999	9,142,315.00	8,817,019.00	1,919,850.25	9,573,535.34	(756,516.34)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	19,091,707.00	19,293,316.00	7,420,324.45	20,163,869.00	(870,553.00)	-4.5%
6) Capital Outlay		6000-6999	0.00	65,096.00	0.00	266,260.00	(201,164.00)	-309.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	408,541.00	408,541.00	220,596.35	413,603.00	(5,062.00)	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,669,812.00)	(1,669,812.00)	(47,342.66)	(2,172,736.60)	502,924.60	-30.1%
9) TOTAL, EXPENDITURES			201,299,786.00	201,299,786.00	73,033,667.79	214,656,894.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,652,059.00	41,652,059.00	21,959,390.88	45,842,844.26		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(39,019,391.00)	(39,019,391.00)	0.00	(43,097,389.00)	(4,077,998.00)	10.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,619,391.00)	(40,619,391.00)	0.00	(44,697,389.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,032,668.00	1,032,668.00	21,959,390.88	1,145,455.26		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,502,695.00	62,146,669.36		62,146,669.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,502,695.00	62,146,669.36		62,146,669.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,502,695.00	62,146,669.36		62,146,669.36		
2) Ending Balance, June 30 (E + F1e)			62,535,363.00	63,179,337.36		63,292,124.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		30,589,493.00		
Committed for Budget Uncertainties	0000	9760				30,589,493.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	4,636,593.00	6,171,405.25		6,268,788.00		
Medi-Cal LEA Audit Repayment	0000	9780				459,479.00		
Medi-Cal Administrative Activities	0000	9780				601,312.00		
Outstanding Mandates One-time Funds	0000	9780				2,321,119.00		
Donations	0000	9780				750,000.00		
Non-Resident Student Fees	0000	9780				842,838.00		
Site Supplemental Funds	0000	9780				1,294,040.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,142,653.00	9,142,653.00		9,806,289.61		
Unassigned/Unappropriated Amount		9790	48,741,117.00	47,850,279.11		16,612,554.01		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	116,298,510.00	116,298,510.00	74,659,564.00	122,305,538.00	6,007,028.00	5.2%
Education Protection Account State Aid - Current Year		8012	55,809,333.00	55,809,333.00	15,706,451.00	62,115,333.00	6,306,000.00	11.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	556,144.00	556,144.00	0.00	555,657.00	(487.00)	-0.1%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	56,999,290.00	56,999,290.00	0.00	59,465,913.00	2,466,623.00	4.3%
Unsecured Roll Taxes		8042	2,422,766.00	2,422,766.00	0.00	2,899,450.00	476,684.00	19.7%
Prior Years' Taxes		8043	3,148,375.00	3,148,375.00	2,041,520.75	2,969,834.00	(178,541.00)	-5.7%
Supplemental Taxes		8044	1,284,577.00	1,284,577.00	331,515.09	1,274,310.00	(10,267.00)	-0.8%
Education Revenue Augmentation Fund (ERAF)		8045	(5,965,502.00)	(5,965,502.00)	119,601.83	(6,415,822.00)	(450,320.00)	7.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,180,653.00	3,180,653.00	0.00	2,712,974.00	(467,679.00)	-14.7%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			233,734,146.00	233,734,146.00	92,858,652.67	247,883,187.00	14,149,041.00	6.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,152.00)	(18,152.00)	(7,105.00)	(18,561.00)	(409.00)	2.3%
Property Taxes Transfers		8097	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	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>233,715,994.00</b>	<b>233,715,994.00</b>	<b>92,851,547.67</b>	<b>247,864,626.00</b>	<b>14,148,632.00</b>	<b>6.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	500,000.00	500,000.00	545,818.62	545,819.00	45,819.00	9.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>515,000.00</b>	<b>515,000.00</b>	<b>545,818.62</b>	<b>562,819.00</b>	<b>47,819.00</b>	<b>9.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	980,354.00	980,354.00	0.00	978,481.00	(1,873.00)	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	3,516,074.00	3,516,074.00	364,218.85	3,627,113.00	111,039.00	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	2,564,754.00	2,564,754.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,496,428.00</b>	<b>4,496,428.00</b>	<b>364,218.85</b>	<b>7,170,348.00</b>	<b>2,673,920.00</b>	<b>59.5%</b>
<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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	439,151.00	439,151.00	50,928.80	439,317.00	166.00	0.0%
Interest		8660	100,000.00	100,000.00	10,238.16	200,000.00	100,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	90,560.00	90,560.00	119,124.00	119,124.00	28,564.00	31.5%
Transportation Fees From Individuals		8675	250,000.00	250,000.00	192,975.43	250,000.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,344,712.00	3,344,712.00	858,207.14	3,893,505.00	548,793.00	16.4%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,224,423.00</b>	<b>4,224,423.00</b>	<b>1,231,473.53</b>	<b>4,901,946.00</b>	<b>677,523.00</b>	<b>16.0%</b>
<b>TOTAL, REVENUES</b>			<b>242,951,845.00</b>	<b>242,951,845.00</b>	<b>94,993,058.67</b>	<b>260,499,739.00</b>	<b>17,547,894.00</b>	<b>7.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	81,794,004.00	81,803,534.00	28,860,810.25	87,279,738.00	(5,476,204.00)	-6.7%
Certificated Pupil Support Salaries		1200	6,985,646.00	6,990,873.00	2,574,075.84	7,524,144.00	(533,271.00)	-7.6%
Certificated Supervisors' and Administrators' Salaries		1300	10,383,836.00	10,378,609.00	3,950,061.45	11,364,420.00	(985,811.00)	-9.5%
Other Certificated Salaries		1900	247,751.00	250,035.00	85,155.68	263,891.00	(13,856.00)	-5.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>99,411,237.00</b>	<b>99,423,051.00</b>	<b>35,470,103.22</b>	<b>106,432,193.00</b>	<b>(7,009,142.00)</b>	<b>-7.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,467,993.00	3,479,068.00	886,350.87	3,619,547.00	(140,479.00)	-4.0%
Classified Support Salaries		2200	13,636,136.00	13,650,781.00	4,714,891.26	15,196,874.00	(1,546,093.00)	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	2,218,036.00	2,218,036.00	828,229.32	2,416,406.00	(198,370.00)	-8.9%
Clerical, Technical and Office Salaries		2400	9,492,182.00	9,492,615.00	3,392,856.87	10,130,589.00	(637,974.00)	-6.7%
Other Classified Salaries		2900	138,781.00	139,646.00	60,666.47	194,429.00	(54,783.00)	-39.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,953,128.00</b>	<b>28,980,146.00</b>	<b>9,882,994.79</b>	<b>31,557,845.00</b>	<b>(2,577,699.00)</b>	<b>-8.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	18,954,789.00	18,957,247.00	6,447,124.82	20,002,720.00	(1,045,473.00)	-5.5%
PERS		3201-3202	6,846,215.00	6,855,209.00	2,269,991.77	7,385,441.00	(530,232.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	3,655,331.00	3,656,688.00	1,215,114.49	3,902,533.00	(245,845.00)	-6.7%
Health and Welfare Benefits		3401-3402	10,365,950.00	10,371,923.00	4,830,921.17	10,738,132.00	(366,209.00)	-3.5%
Unemployment Insurance		3501-3502	641,665.00	641,866.00	216,155.04	682,076.00	(40,210.00)	-6.3%
Workers' Compensation		3601-3602	2,567,295.00	2,568,071.00	905,646.42	2,758,592.00	(190,521.00)	-7.4%
OPEB, Allocated		3701-3702	906,385.00	906,385.00	303,237.71	927,792.00	(21,407.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,025,040.00	2,025,040.00	1,978,949.97	2,025,040.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>45,962,670.00</b>	<b>45,982,429.00</b>	<b>18,167,141.39</b>	<b>48,422,326.00</b>	<b>(2,439,897.00)</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	4,936,022.00	4,941,194.00	800,182.13	3,898,716.34	1,042,477.66	21.1%
Books and Other Reference Materials		4200	7,655.00	7,471.00	1,739.45	50,907.00	(43,436.00)	-581.4%
Materials and Supplies		4300	3,784,372.00	3,321,196.00	997,723.13	5,024,054.00	(1,702,858.00)	-51.3%
Noncapitalized Equipment		4400	414,266.00	547,158.00	120,205.54	599,858.00	(52,700.00)	-9.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,142,315.00	8,817,019.00	1,919,850.25	9,573,535.34	(756,516.34)	-8.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	276,264.00	359,029.00	50,832.26	427,629.00	(68,600.00)	-19.1%
Dues and Memberships		5300	63,050.00	87,414.00	61,613.92	87,414.00	0.00	0.0%
Insurance		5400-5450	2,410,600.00	2,410,600.00	2,233,855.64	2,410,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,356,000.00	7,356,595.00	2,481,685.84	7,356,595.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,688,583.00	1,699,366.00	445,412.11	2,331,334.00	(631,968.00)	-37.2%
Transfers of Direct Costs		5710	(176,000.00)	(175,959.00)	(46,591.77)	(219,899.00)	43,940.00	-25.0%
Transfers of Direct Costs - Interfund		5750	(10,570.00)	(11,575.00)	(5,278.43)	(12,439.00)	864.00	-7.5%
Professional/Consulting Services and Operating Expenditures		5800	7,299,429.00	7,380,582.00	2,162,126.74	7,599,809.00	(219,227.00)	-3.0%
Communications		5900	184,351.00	187,264.00	36,668.14	182,826.00	4,438.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,091,707.00	19,293,316.00	7,420,324.45	20,163,869.00	(870,553.00)	-4.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	65,096.00	0.00	266,260.00	(201,164.00)	-309.0%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	65,096.00	0.00	266,260.00	(201,164.00)	-309.0%
<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	0.0%
State Special Schools								
		7130	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	0.0%
Payments to County Offices								
		7142	45,000.00	45,000.00	37,880.00	50,000.00	(5,000.00)	-11.1%
Payments to JPAs								
		7143	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	0.0%
To County Offices								
		7212	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	63,541.00	63,541.00	32,716.35	63,603.00	(62.00)	-0.1%
Other Debt Service - Principal		7439	300,000.00	300,000.00	150,000.00	300,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			408,541.00	408,541.00	220,596.35	413,603.00	(5,062.00)	-1.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,059,642.00)	(1,059,642.00)	(47,342.66)	(1,261,294.18)	201,652.18	-19.0%
Transfers of Indirect Costs - Interfund		7350	(610,170.00)	(610,170.00)	0.00	(911,442.42)	301,272.42	-49.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,669,812.00)	(1,669,812.00)	(47,342.66)	(2,172,736.60)	502,924.60	-30.1%
TOTAL, EXPENDITURES			201,299,786.00	201,299,786.00	73,033,667.79	214,656,894.74	(13,357,108.74)	-6.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(39,019,391.00)	(39,019,391.00)	0.00	(43,097,389.00)	(4,077,998.00)	10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(39,019,391.00)	(39,019,391.00)	0.00	(43,097,389.00)	(4,077,998.00)	10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,619,391.00)	(40,619,391.00)	0.00	(44,697,389.00)	(4,077,998.00)	10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,093,030.00	18,093,030.00	4,022,812.34	24,386,111.55	6,293,081.55	34.8%
3) Other State Revenue		8300-8599	18,832,665.00	18,832,665.00	2,635,869.89	52,511,840.98	33,679,175.98	178.8%
4) Other Local Revenue		8600-8799	20,884,948.00	20,884,948.00	5,081,494.00	20,942,468.00	57,520.00	0.3%
5) TOTAL, REVENUES			57,810,643.00	57,810,643.00	11,740,176.23	97,840,420.53		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,338,708.00	32,314,604.00	11,853,323.74	36,845,996.92	(4,531,392.92)	-14.0%
2) Classified Salaries		2000-2999	20,224,926.00	20,225,556.00	6,363,933.13	21,200,952.24	(975,396.24)	-4.8%
3) Employee Benefits		3000-3999	33,320,612.00	33,316,009.00	6,263,659.76	34,581,938.00	(1,265,929.00)	-3.8%
4) Books and Supplies		4000-4999	7,421,765.00	6,707,668.00	1,265,784.31	7,188,034.87	(480,366.87)	-7.2%
5) Services and Other Operating Expenditures		5000-5999	7,334,662.00	7,927,034.00	2,420,065.88	9,280,701.03	(1,353,667.03)	-17.1%
6) Capital Outlay		6000-6999	55,000.00	204,802.00	72,580.90	224,508.43	(19,706.43)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,000.00	100,000.00	0.00	36,000.00	64,000.00	64.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,059,642.00	1,059,642.00	47,342.66	1,261,294.18	(201,652.18)	-19.0%
9) TOTAL, EXPENDITURES			101,855,315.00	101,855,315.00	28,286,690.38	110,619,425.67		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,044,672.00)	(44,044,672.00)	(16,546,514.15)	(12,779,005.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	39,019,391.00	39,019,391.00	0.00	43,097,389.00	4,077,998.00	10.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			39,019,391.00	39,019,391.00	0.00	43,097,389.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,025,281.00)	(5,025,281.00)	(16,546,514.15)	30,318,383.86		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,210,241.00	15,800,453.06		15,800,453.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,210,241.00	15,800,453.06		15,800,453.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,210,241.00	15,800,453.06		15,800,453.06		
2) Ending Balance, June 30 (E + F1e)			10,184,960.00	10,775,172.06		46,118,836.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,184,960.00	10,779,788.18		46,118,836.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(4,616.12)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,396,695.00	6,396,695.00	0.00	6,409,037.00	12,342.00	0.2%
Special Education Discretionary Grants		8182	367,470.00	367,470.00	0.00	1,676,418.00	1,308,948.00	356.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,343,878.00	2,343,878.00	536,629.70	2,624,176.70	280,298.70	12.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	436,279.00	436,279.00	154,104.92	499,321.92	63,042.92	14.5%
Title III, Part A, Immigrant Student Program	4201	8290	21,845.00	21,845.00	3,081.55	23,074.55	1,229.55	5.6%
Title III, Part A, English Learner Program	4203	8290	153,504.00	153,504.00	119,443.69	161,958.69	8,454.69	5.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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	156,772.00	156,772.00	8,904.70	161,462.70	4,690.70	3.0%
Career and Technical Education	3500-3599	8290	143,479.00	143,479.00	36,015.42	143,479.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,073,108.00	8,073,108.00	3,164,632.36	12,687,182.99	4,614,074.99	57.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,093,030.00</b>	<b>18,093,030.00</b>	<b>4,022,812.34</b>	<b>24,386,111.55</b>	<b>6,293,081.55</b>	<b>34.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,402,115.00	1,402,115.00	212,560.83	1,429,509.00	27,394.00	2.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,392,089.00	1,392,089.00	1,252,880.00	1,411,795.43	19,706.43	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	204,048.00	204,048.00	0.00	196,757.00	(7,291.00)	-3.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,834,413.00	15,834,413.00	1,170,429.06	49,473,779.55	33,639,366.55	212.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,832,665.00</b>	<b>18,832,665.00</b>	<b>2,635,869.89</b>	<b>52,511,840.98</b>	<b>33,679,175.98</b>	<b>178.8%</b>
<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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,107,424.00	1,107,424.00	0.00	1,164,944.00	57,520.00	5.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	19,777,524.00	19,777,524.00	5,081,494.00	19,777,524.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,884,948.00</b>	<b>20,884,948.00</b>	<b>5,081,494.00</b>	<b>20,942,468.00</b>	<b>57,520.00</b>	<b>0.3%</b>
<b>TOTAL, REVENUES</b>			<b>57,810,643.00</b>	<b>57,810,643.00</b>	<b>11,740,176.23</b>	<b>97,840,420.53</b>	<b>40,029,777.53</b>	<b>69.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,821,053.00	27,796,949.00	10,103,002.08	31,370,126.00	(3,573,177.00)	-12.9%
Certificated Pupil Support Salaries		1200	2,949,908.00	2,949,908.00	1,145,992.25	3,563,131.00	(613,223.00)	-20.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,266,260.00	1,266,260.00	496,296.81	1,602,609.92	(336,349.92)	-26.6%
Other Certificated Salaries		1900	301,487.00	301,487.00	108,032.60	310,130.00	(8,643.00)	-2.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>32,338,708.00</b>	<b>32,314,604.00</b>	<b>11,853,323.74</b>	<b>36,845,996.92</b>	<b>(4,531,392.92)</b>	<b>-14.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,956,400.00	13,958,415.00	4,321,078.02	14,683,266.24	(724,851.24)	-5.2%
Classified Support Salaries		2200	4,924,941.00	4,927,247.00	1,522,245.44	4,981,261.00	(54,014.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	760,721.00	760,721.00	302,215.05	848,499.00	(87,778.00)	-11.5%
Clerical, Technical and Office Salaries		2400	531,976.00	528,656.00	213,057.73	635,689.00	(107,033.00)	-20.2%
Other Classified Salaries		2900	50,888.00	50,517.00	5,336.89	52,237.00	(1,720.00)	-3.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,224,926.00</b>	<b>20,225,556.00</b>	<b>6,363,933.13</b>	<b>21,200,952.24</b>	<b>(975,396.24)</b>	<b>-4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	19,924,347.00	19,919,621.00	2,109,626.50	20,689,328.00	(769,707.00)	-3.9%
PERS		3201-3202	5,116,747.00	5,116,499.00	1,562,249.87	5,301,994.00	(185,495.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	2,065,342.00	2,065,589.00	643,301.05	2,186,280.00	(120,691.00)	-5.8%
Health and Welfare Benefits		3401-3402	4,900,326.00	4,901,016.00	1,497,559.23	4,959,113.00	(58,097.00)	-1.2%
Unemployment Insurance		3501-3502	262,565.00	262,455.00	86,673.69	287,107.00	(24,652.00)	-9.4%
Workers' Compensation		3601-3602	1,051,285.00	1,050,829.00	364,266.11	1,158,116.00	(107,287.00)	-10.2%
OPEB, Allocated		3701-3702	0.00	0.00	(16.69)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,320,612.00</b>	<b>33,316,009.00</b>	<b>6,263,659.76</b>	<b>34,581,938.00</b>	<b>(1,265,929.00)</b>	<b>-3.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,593,393.00	2,352,748.00	97,572.47	479,937.00	1,872,811.00	79.6%
Books and Other Reference Materials		4200	132,500.00	101,845.00	929.58	101,845.00	0.00	0.0%
Materials and Supplies		4300	2,837,416.00	2,292,324.00	713,030.00	4,357,804.12	(2,065,480.12)	-90.1%
Noncapitalized Equipment		4400	1,858,456.00	1,960,751.00	454,252.26	2,248,448.75	(287,697.75)	-14.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,421,765.00</b>	<b>6,707,668.00</b>	<b>1,265,784.31</b>	<b>7,188,034.87</b>	<b>(480,366.87)</b>	<b>-7.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,778,872.00	1,819,872.00	283,196.25	1,733,472.00	86,400.00	4.7%
Travel and Conferences		5200	194,346.00	266,041.00	19,920.11	267,270.57	(1,229.57)	-0.5%
Dues and Memberships		5300	7,115.00	7,915.00	2,952.60	10,867.70	(2,952.70)	-37.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,422,038.00	1,604,436.00	576,329.87	1,986,322.00	(381,886.00)	-23.8%
Transfers of Direct Costs		5710	176,000.00	175,959.00	46,591.77	219,899.00	(43,940.00)	-25.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,740,191.00	4,036,711.00	1,483,570.34	5,029,869.76	(993,158.76)	-24.6%
Communications		5900	16,100.00	16,100.00	7,504.94	33,000.00	(16,900.00)	-105.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,334,662.00</b>	<b>7,927,034.00</b>	<b>2,420,065.88</b>	<b>9,280,701.03</b>	<b>(1,353,667.03)</b>	<b>-17.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	204,802.00	72,580.90	224,508.43	(19,706.43)	-9.6%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>55,000.00</b>	<b>204,802.00</b>	<b>72,580.90</b>	<b>224,508.43</b>	<b>(19,706.43)</b>	<b>-9.6%</b>
<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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	100,000.00	100,000.00	0.00	36,000.00	64,000.00	64.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,000.00	100,000.00	0.00	36,000.00	64,000.00	64.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,059,642.00	1,059,642.00	47,342.66	1,261,294.18	(201,652.18)	-19.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,059,642.00	1,059,642.00	47,342.66	1,261,294.18	(201,652.18)	-19.0%
TOTAL, EXPENDITURES			101,855,315.00	101,855,315.00	28,286,690.38	110,619,425.67	(8,764,110.67)	-8.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	39,019,391.00	39,019,391.00	0.00	43,097,389.00	4,077,998.00	10.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			39,019,391.00	39,019,391.00	0.00	43,097,389.00	4,077,998.00	10.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			39,019,391.00	39,019,391.00	0.00	43,097,389.00	(4,077,998.00)	-10.5%

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	233,715,994.00	233,715,994.00	92,851,547.67	247,864,626.00	14,148,632.00	6.1%
2) Federal Revenue		8100-8299	18,608,030.00	18,608,030.00	4,568,630.96	24,948,930.55	6,340,900.55	34.1%
3) Other State Revenue		8300-8599	23,329,093.00	23,329,093.00	3,000,088.74	59,682,188.98	36,353,095.98	155.8%
4) Other Local Revenue		8600-8799	25,109,371.00	25,109,371.00	6,312,967.53	25,844,414.00	735,043.00	2.9%
5) TOTAL, REVENUES			300,762,488.00	300,762,488.00	106,733,234.90	358,340,159.53		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	131,749,945.00	131,737,655.00	47,323,426.96	143,278,189.92	(11,540,534.92)	-8.8%
2) Classified Salaries		2000-2999	49,178,054.00	49,205,702.00	16,246,927.92	52,758,797.24	(3,553,095.24)	-7.2%
3) Employee Benefits		3000-3999	79,283,282.00	79,298,438.00	24,430,801.15	83,004,264.00	(3,705,826.00)	-4.7%
4) Books and Supplies		4000-4999	16,564,080.00	15,524,687.00	3,185,634.56	16,761,570.21	(1,236,883.21)	-8.0%
5) Services and Other Operating Expenditures		5000-5999	26,426,369.00	27,220,350.00	9,840,390.33	29,444,570.03	(2,224,220.03)	-8.2%
6) Capital Outlay		6000-6999	55,000.00	269,898.00	72,580.90	490,768.43	(220,870.43)	-81.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	508,541.00	508,541.00	220,596.35	449,603.00	58,938.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(610,170.00)	(610,170.00)	0.00	(911,442.42)	301,272.42	-49.4%
9) TOTAL, EXPENDITURES			303,155,101.00	303,155,101.00	101,320,358.17	325,276,320.41		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,392,613.00)	(2,392,613.00)	5,412,876.73	33,063,839.12		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,600,000.00)	(1,600,000.00)	0.00	(1,600,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,992,613.00)	(3,992,613.00)	5,412,876.73	31,463,839.12		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,712,936.00	77,947,122.42		77,947,122.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,712,936.00	77,947,122.42		77,947,122.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,712,936.00	77,947,122.42		77,947,122.42		
2) Ending Balance, June 30 (E + F1e)			72,720,323.00	73,954,509.42		109,410,961.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	10,184,960.00	10,779,788.18		46,118,836.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		30,589,493.00		
Committed for Budget Uncertainties	0000	9760				30,589,493.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	4,636,593.00	6,171,405.25		6,268,788.00		
Medi-Cal LEA Audit Repayment	0000	9780				459,479.00		
Medi-Cal Administrative Activities	0000	9780				601,312.00		
Outstanding Mandates One-time Funds	0000	9780				2,321,119.00		
Donations	0000	9780				750,000.00		
Non-Resident Student Fees	0000	9780				842,838.00		
Site Supplemental Funds	0000	9780				1,294,040.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,142,653.00	9,142,653.00		9,806,289.61		
Unassigned/Unappropriated Amount		9790	48,741,117.00	47,845,662.99		16,612,554.01		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	116,298,510.00	116,298,510.00	74,659,564.00	122,305,538.00	6,007,028.00	5.2%
Education Protection Account State Aid - Current Year		8012	55,809,333.00	55,809,333.00	15,706,451.00	62,115,333.00	6,306,000.00	11.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	556,144.00	556,144.00	0.00	555,657.00	(487.00)	-0.1%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	56,999,290.00	56,999,290.00	0.00	59,465,913.00	2,466,623.00	4.3%
Unsecured Roll Taxes		8042	2,422,766.00	2,422,766.00	0.00	2,899,450.00	476,684.00	19.7%
Prior Years' Taxes		8043	3,148,375.00	3,148,375.00	2,041,520.75	2,969,834.00	(178,541.00)	-5.7%
Supplemental Taxes		8044	1,284,577.00	1,284,577.00	331,515.09	1,274,310.00	(10,267.00)	-0.8%
Education Revenue Augmentation Fund (ERAF)		8045	(5,965,502.00)	(5,965,502.00)	119,601.83	(6,415,822.00)	(450,320.00)	7.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,180,653.00	3,180,653.00	0.00	2,712,974.00	(467,679.00)	-14.7%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			233,734,146.00	233,734,146.00	92,858,652.67	247,883,187.00	14,149,041.00	6.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,152.00)	(18,152.00)	(7,105.00)	(18,561.00)	(409.00)	2.3%
Property Taxes Transfers		8097	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	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>233,715,994.00</b>	<b>233,715,994.00</b>	<b>92,851,547.67</b>	<b>247,864,626.00</b>	<b>14,148,632.00</b>	<b>6.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,396,695.00	6,396,695.00	0.00	6,409,037.00	12,342.00	0.2%
Special Education Discretionary Grants		8182	367,470.00	367,470.00	0.00	1,676,418.00	1,308,948.00	356.2%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	15,000.00	15,000.00	0.00	17,000.00	2,000.00	13.3%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,343,878.00	2,343,878.00	536,629.70	2,624,176.70	280,298.70	12.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	436,279.00	436,279.00	154,104.92	499,321.92	63,042.92	14.5%
Title III, Part A, Immigrant Student Program	4201	8290	21,845.00	21,845.00	3,081.55	23,074.55	1,229.55	5.6%
Title III, Part A, English Learner Program	4203	8290	153,504.00	153,504.00	119,443.69	161,958.69	8,454.69	5.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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	156,772.00	156,772.00	8,904.70	161,462.70	4,690.70	3.0%
Career and Technical Education	3500-3599	8290	143,479.00	143,479.00	36,015.42	143,479.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,573,108.00	8,573,108.00	3,710,450.98	13,233,001.99	4,659,893.99	54.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,608,030.00</b>	<b>18,608,030.00</b>	<b>4,568,630.96</b>	<b>24,948,930.55</b>	<b>6,340,900.55</b>	<b>34.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	980,354.00	980,354.00	0.00	978,481.00	(1,873.00)	-0.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	4,918,189.00	4,918,189.00	576,779.68	5,056,622.00	138,433.00	2.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,392,089.00	1,392,089.00	1,252,880.00	1,411,795.43	19,706.43	1.4%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	204,048.00	204,048.00	0.00	196,757.00	(7,291.00)	-3.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,834,413.00	15,834,413.00	1,170,429.06	52,038,533.55	36,204,120.55	228.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>23,329,093.00</b>	<b>23,329,093.00</b>	<b>3,000,088.74</b>	<b>59,682,188.98</b>	<b>36,353,095.98</b>	<b>155.8%</b>
<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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,107,424.00	1,107,424.00	0.00	1,164,944.00	57,520.00	5.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	439,151.00	439,151.00	50,928.80	439,317.00	166.00	0.0%
Interest		8660	100,000.00	100,000.00	10,238.16	200,000.00	100,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	90,560.00	90,560.00	119,124.00	119,124.00	28,564.00	31.5%
Transportation Fees From Individuals		8675	250,000.00	250,000.00	192,975.43	250,000.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,344,712.00	3,344,712.00	858,207.14	3,893,505.00	548,793.00	16.4%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,777,524.00	19,777,524.00	5,081,494.00	19,777,524.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,109,371.00</b>	<b>25,109,371.00</b>	<b>6,312,967.53</b>	<b>25,844,414.00</b>	<b>735,043.00</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>300,762,488.00</b>	<b>300,762,488.00</b>	<b>106,733,234.90</b>	<b>358,340,159.53</b>	<b>57,577,671.53</b>	<b>19.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	109,615,057.00	109,600,483.00	38,963,812.33	118,649,864.00	(9,049,381.00)	-8.3%
Certificated Pupil Support Salaries		1200	9,935,554.00	9,940,781.00	3,720,068.09	11,087,275.00	(1,146,494.00)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,650,096.00	11,644,869.00	4,446,358.26	12,967,029.92	(1,322,160.92)	-11.4%
Other Certificated Salaries		1900	549,238.00	551,522.00	193,188.28	574,021.00	(22,499.00)	-4.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>131,749,945.00</b>	<b>131,737,655.00</b>	<b>47,323,426.96</b>	<b>143,278,189.92</b>	<b>(11,540,534.92)</b>	<b>-8.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,424,393.00	17,437,483.00	5,207,428.89	18,302,813.24	(865,330.24)	-5.0%
Classified Support Salaries		2200	18,561,077.00	18,578,028.00	6,237,136.70	20,178,135.00	(1,600,107.00)	-8.6%
Classified Supervisors' and Administrators' Salaries		2300	2,978,757.00	2,978,757.00	1,130,444.37	3,264,905.00	(286,148.00)	-9.6%
Clerical, Technical and Office Salaries		2400	10,024,158.00	10,021,271.00	3,605,914.60	10,766,278.00	(745,007.00)	-7.4%
Other Classified Salaries		2900	189,669.00	190,163.00	66,003.36	246,666.00	(56,503.00)	-29.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>49,178,054.00</b>	<b>49,205,702.00</b>	<b>16,246,927.92</b>	<b>52,758,797.24</b>	<b>(3,553,095.24)</b>	<b>-7.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	38,879,136.00	38,876,868.00	8,556,751.32	40,692,048.00	(1,815,180.00)	-4.7%
PERS		3201-3202	11,962,962.00	11,971,708.00	3,832,241.64	12,687,435.00	(715,727.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	5,720,673.00	5,722,277.00	1,858,415.54	6,088,813.00	(366,536.00)	-6.4%
Health and Welfare Benefits		3401-3402	15,266,276.00	15,272,939.00	6,328,480.40	15,697,245.00	(424,306.00)	-2.8%
Unemployment Insurance		3501-3502	904,230.00	904,321.00	302,828.73	969,183.00	(64,862.00)	-7.2%
Workers' Compensation		3601-3602	3,618,580.00	3,618,900.00	1,269,912.53	3,916,708.00	(297,808.00)	-8.2%
OPEB, Allocated		3701-3702	906,385.00	906,385.00	303,221.02	927,792.00	(21,407.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	2,025,040.00	2,025,040.00	1,978,949.97	2,025,040.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>79,283,282.00</b>	<b>79,298,438.00</b>	<b>24,430,801.15</b>	<b>83,004,264.00</b>	<b>(3,705,826.00)</b>	<b>-4.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	7,529,415.00	7,293,942.00	897,754.60	4,378,653.34	2,915,288.66	40.0%
Books and Other Reference Materials		4200	140,155.00	109,316.00	2,669.03	152,752.00	(43,436.00)	-39.7%
Materials and Supplies		4300	6,621,788.00	5,613,520.00	1,710,753.13	9,381,858.12	(3,768,338.12)	-67.1%
Noncapitalized Equipment		4400	2,272,722.00	2,507,909.00	574,457.80	2,848,306.75	(340,397.75)	-13.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,564,080.00</b>	<b>15,524,687.00</b>	<b>3,185,634.56</b>	<b>16,761,570.21</b>	<b>(1,236,883.21)</b>	<b>-8.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,778,872.00	1,819,872.00	283,196.25	1,733,472.00	86,400.00	4.7%
Travel and Conferences		5200	470,610.00	625,070.00	70,752.37	694,899.57	(69,829.57)	-11.2%
Dues and Memberships		5300	70,165.00	95,329.00	64,566.52	98,281.70	(2,952.70)	-3.1%
Insurance		5400-5450	2,410,600.00	2,410,600.00	2,233,855.64	2,410,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,356,000.00	7,356,595.00	2,481,685.84	7,356,595.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,110,621.00	3,303,802.00	1,021,741.98	4,317,656.00	(1,013,854.00)	-30.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,570.00)	(11,575.00)	(5,278.43)	(12,439.00)	864.00	-7.5%
Professional/Consulting Services and Operating Expenditures		5800	11,039,620.00	11,417,293.00	3,645,697.08	12,629,678.76	(1,212,385.76)	-10.6%
Communications		5900	200,451.00	203,364.00	44,173.08	215,826.00	(12,462.00)	-6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,426,369.00</b>	<b>27,220,350.00</b>	<b>9,840,390.33</b>	<b>29,444,570.03</b>	<b>(2,224,220.03)</b>	<b>-8.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	269,898.00	72,580.90	490,768.43	(220,870.43)	-81.8%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>55,000.00</b>	<b>269,898.00</b>	<b>72,580.90</b>	<b>490,768.43</b>	<b>(220,870.43)</b>	<b>-81.8%</b>
<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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	145,000.00	145,000.00	37,880.00	86,000.00	59,000.00	40.7%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	63,541.00	63,541.00	32,716.35	63,603.00	(62.00)	-0.1%
Other Debt Service - Principal		7439	300,000.00	300,000.00	150,000.00	300,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			508,541.00	508,541.00	220,596.35	449,603.00	58,938.00	11.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(610,170.00)	(610,170.00)	0.00	(911,442.42)	301,272.42	-49.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(610,170.00)	(610,170.00)	0.00	(911,442.42)	301,272.42	-49.4%
TOTAL, EXPENDITURES			303,155,101.00	303,155,101.00	101,320,358.17	325,276,320.41	(22,121,219.41)	-7.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,600,000.00)	(1,600,000.00)	0.00	(1,600,000.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	3,543,326.00
6300	Lottery: Instructional Materials	2,794,175.31
6500	Special Education	720,879.00
6546	Mental Health-Related Services	88,498.52
6547	Special Education Early Intervention Preschool Grant	2,333,749.78
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,296,544.00
7412	A-G Access/Success Grant	521,448.00
7413	A-G Learning Loss Mitigation Grant	297,873.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	765,635.00
7435	Learning Recovery Emergency Block Grant	18,543,020.00
7810	Other Restricted State	218,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,576,527.31
9010	Other Restricted Local	418,773.00
Total, Restricted Balance		46,118,836.92



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SUPPLEMENTAL  
FORMS

2022 - 2023

First Interim

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	21,721.07	21,721.07	20,456.91	22,080.00	358.93	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	21,721.07	21,721.07	20,456.91	22,080.00	358.93	2.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.64	2.64	3.00	3.00	.36	14.0%
b. Special Education-Special Day Class	3.27	3.27	3.19	3.19	(.08)	-2.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	.18	.18	0.00	0.00	(.18)	-100.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	6.09	6.09	6.19	6.19	.10	2.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	21,727.16	21,727.16	20,463.10	22,086.19	359.03	2.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			73,231,234.00	68,068,001.00	69,786,501.00	85,208,836.00	80,575,273.00	71,078,214.00	88,646,230.57	79,375,702.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		18,664,891.00	18,664,891.00	34,371,342.00	18,664,891.00	0.00	15,706,451.00	7,460,638.00	8,037,067.00
Property Taxes	8020-8079		0.00	2,431,042.00	0.00	61,596.00	3,509,362.00	19,038,695.00	1,903,869.00	15,230,956.00
Miscellaneous Funds	8080-8099				(7,105.00)			(1,485.00)	(1,485.00)	(1,485.00)
Federal Revenue	8100-8299		1,803,781.00	1,036,496.00	2,228,114.00	(499,760.00)	848,122.00	986,894.00	1,221,894.00	54,739.00
Other State Revenue	8300-8599		514,591.00	199,721.00	2,469,672.00	(183,894.00)	10,247,412.00	(2,519,531.00)	4,900,000.00	250,000.00
Other Local Revenue	8600-8799		10,786.00	1,809,260.00	279,898.00	4,213,024.00	932,983.00	7,516,451.00	894,217.00	3,724,180.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			20,994,049.00	24,141,410.00	39,341,921.00	22,255,857.00	15,537,879.00	40,727,475.00	16,379,133.00	27,295,457.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		10,879,624.00	11,373,368.00	11,482,868.00	13,587,567.00	11,623,447.00	11,650,000.00	12,000,000.00	11,650,000.00
Classified Salaries	2000-2999		3,374,922.00	4,048,384.00	3,882,461.00	4,941,162.00	4,348,855.00	4,300,000.00	4,300,000.00	4,300,000.00
Employee Benefits	3000-3999		7,697,336.00	5,300,802.00	5,854,460.00	5,578,203.00	5,413,269.00	6,000,000.00	6,200,000.00	6,000,000.00
Books and Supplies	4000-4999		1,274.00	670,775.00	1,143,847.00	1,369,739.00	2,356,776.00	1,676,157.00	1,508,541.00	502,847.00
Services	5000-5999		3,436,343.00	2,201,065.00	2,095,732.00	2,107,250.00	1,417,662.00	1,472,229.00	2,061,120.00	1,472,229.00
Capital Outlay	6000-6599			26,357.00	22,938.00	23,286.00	52,015.00	366,172.43		
Other Outgo	7000-7499		192,186.00	9,470.00	9,470.00	9,470.00			180,000.00	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			25,581,685.00	23,630,221.00	24,491,776.00	27,616,677.00	25,212,024.00	25,464,558.43	26,249,661.00	23,925,076.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	111,260.00	96,260.00							
Accounts Receivable	9200-9299	18,087,603.00	1,005,320.00	4,044,509.00	3,842,873.00	1,836,421.00	177,038.00	2,300,000.00	600,000.00	200,000.00
Due From Other Funds	9310	850,387.00			301,262.00	549,125.00				
Stores	9320									
Prepaid Expenditures	9330	5,100.00						5,100.00		
Other Current Assets	9340	(1,384,070.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		17,670,280.00	1,101,580.00	4,044,509.00	4,144,135.00	2,385,546.00	177,038.00	2,305,100.00	600,000.00	200,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,926,874.00	1,677,177.00	1,337,198.00	44,427.00	1,658,289.00	(48.00)			
Due To Other Funds	9610	1,507,559.00		1,500,000.00	7,559.00					
Current Loans	9640									
Unearned Revenues	9650	3,519,959.00			3,519,959.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		12,954,392.00	1,677,177.00	2,837,198.00	3,571,945.00	1,658,289.00	(48.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,715,888.00	(575,597.00)	1,207,311.00	572,190.00	727,257.00	177,086.00	2,305,100.00	600,000.00	200,000.00
E. NET INCREASE/DECREASE (B - C + D)			(5,163,233.00)	1,718,500.00	15,422,335.00	(4,633,563.00)	(9,497,059.00)	17,568,016.57	(9,270,528.00)	3,570,381.00
F. ENDING CASH (A + E)			68,068,001.00	69,786,501.00	85,208,836.00	80,575,273.00	71,078,214.00	88,646,230.57	79,375,702.57	82,946,083.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		82,946,083.57	82,150,369.57	74,864,782.57	61,352,007.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	23,743,518.00	8,037,067.00	8,037,067.00	23,033,048.00	0.00		184,420,871.00	184,420,871.00
Property Taxes	8020-8079	1,269,246.00	6,346,232.00	634,623.00	13,036,695.00	0.00		63,462,316.00	63,462,316.00
Miscellaneous Funds	8080-8099	(2,599.00)	(1,299.00)	(1,299.00)	(1,804.00)			(18,561.00)	(18,561.00)
Federal Revenue	8100-8299	0.00	800,000.00	833,300.00	2,000,000.00	13,635,350.55		24,948,930.55	24,948,930.55
Other State Revenue	8300-8599	1,500,000.00	500,000.00	102,083.00	15,189,482.00	26,512,652.98		59,682,188.98	59,682,188.98
Other Local Revenue	8600-8799	93,936.00	46,520.00	1,100,972.00	6,252,659.00	(1,030,472.00)		25,844,414.00	25,844,414.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		26,604,101.00	15,728,520.00	10,706,746.00	59,510,080.00	39,117,531.53	0.00	358,340,159.53	358,340,159.53
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,650,000.00	11,650,000.00	11,650,000.00	12,000,000.00	2,081,315.92		143,278,189.92	143,278,189.92
Classified Salaries	2000-2999	4,300,000.00	4,300,000.00	4,300,000.00	4,500,000.00	1,863,013.24		52,758,797.24	52,758,797.24
Employee Benefits	3000-3999	6,000,000.00	6,000,000.00	6,000,000.00	20,099,294.00	(3,139,100.00)		83,004,264.00	83,004,264.00
Books and Supplies	4000-4999	1,173,310.00	1,508,541.00	502,847.00	1,340,926.00	3,005,990.21		16,761,570.21	16,761,570.21
Services	5000-5999	1,766,674.00	2,355,566.00	1,766,674.00	2,650,011.00	4,642,015.03		29,444,570.03	29,444,570.03
Capital Outlay	6000-6599							490,768.43	490,768.43
Other Outgo	7000-7499				49,006.58	(911,442.00)		(461,839.42)	(461,839.42)
Interfund Transfers Out	7600-7629					1,600,000.00		1,600,000.00	1,600,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		24,889,984.00	25,814,107.00	24,219,521.00	40,639,237.58	9,141,792.40	0.00	326,876,320.41	326,876,320.41
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							96,260.00	
Accounts Receivable	9200-9299	700,000.00	2,800,000.00			581,442.00		18,087,603.00	
Due From Other Funds	9310							850,387.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							5,100.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		700,000.00	2,800,000.00	0.00	0.00	581,442.00	0.00	19,039,350.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,209,831.00						7,926,874.00	
Due To Other Funds	9610							1,507,559.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							3,519,959.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,209,831.00	0.00	0.00	0.00	0.00	0.00	12,954,392.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,509,831.00)	2,800,000.00	0.00	0.00	581,442.00	0.00	6,084,958.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(795,714.00)	(7,285,587.00)	(13,512,775.00)	18,870,842.42	30,557,181.13	0.00	37,548,797.12	31,463,839.12
F. ENDING CASH (A + E)		82,150,369.57	74,864,782.57	61,352,007.57	80,222,849.99				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								110,780,031.12	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			80,222,849.99	74,791,838.99	81,556,044.99	101,384,394.99	98,535,585.99	80,613,913.99	105,904,223.99	98,072,691.99
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		18,345,831.00	18,345,831.00	34,092,119.00	18,345,831.00	0.00	15,746,288.00	7,338,332.00	9,693,169.00
Property Taxes	8020-8079		0.00	2,431,042.00	(7,105.00)	61,596.00	3,509,362.00	19,037,210.00	1,902,385.00	15,229,471.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,803,781.00	1,036,496.00	2,228,114.00	(499,760.00)	848,122.00	986,894.00	1,221,894.00	54,739.00
Other State Revenue	8300-8599		0.00	966,439.00	0.00	(128,218.00)	1,460,346.00	1,997,192.00	5,844,944.00	290,986.00
Other Local Revenue	8600-8799		10,287.00	1,809,260.00	279,898.00	4,213,024.00	932,983.00	7,516,451.00	894,217.00	3,724,180.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			20,159,899.00	24,589,068.00	36,593,026.00	21,992,473.00	6,750,813.00	45,284,035.00	17,201,772.00	28,992,545.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,130,811.00	11,635,955.00	11,747,983.00	13,901,274.00	11,891,807.00	11,918,974.00	12,277,054.00	11,918,974.00
Classified Salaries	2000-2999		3,423,899.00	4,107,135.00	3,938,804.00	5,012,868.00	4,411,966.00	4,362,402.00	4,362,402.00	4,362,402.00
Employee Benefits	3000-3999		7,815,626.00	5,382,263.00	5,944,429.00	5,663,926.00	5,496,458.00	6,092,206.00	6,295,279.00	6,092,206.00
Books and Supplies	4000-4999		987.00	519,694.00	886,214.00	1,061,227.00	1,825,951.00	1,298,630.00	1,168,767.00	389,589.00
Services	5000-5999		3,502,623.00	2,243,519.00	2,136,154.00	2,147,895.00	1,445,006.00	1,500,625.00	2,100,875.00	1,500,625.00
Capital Outlay	6000-6599			8,211.00						
Other Outgo	7000-7499		192,186.00	9,470.00	9,470.00	9,470.00			180,000.00	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			26,066,132.00	23,906,247.00	24,663,054.00	27,796,660.00	25,071,188.00	25,172,837.00	26,384,377.00	24,263,796.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	15,000.00								
Accounts Receivable	9200-9299	40,729,445.00	2,263,767.00	9,107,376.00	8,653,335.00	4,135,231.00	398,652.00	5,179,112.00	1,351,073.00	450,358.00
Due From Other Funds	9310	911,442.00			322,891.00	588,550.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340	(1,384,070.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		40,271,817.00	2,263,767.00	9,107,376.00	8,976,226.00	4,723,781.00	398,652.00	5,179,112.00	1,351,073.00	450,358.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	8,453,235.00	1,788,545.00	1,425,991.00	47,377.00	1,768,403.00	(51.00)			
Due To Other Funds	9610	1,600,000.00		1,600,000.00						
Current Loans	9640									
Unearned Revenues	9650	1,030,471.00			1,030,471.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		11,083,706.00	1,788,545.00	3,025,991.00	1,077,848.00	1,768,403.00	(51.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		29,188,111.00	475,222.00	6,081,385.00	7,898,378.00	2,955,378.00	398,703.00	5,179,112.00	1,351,073.00	450,358.00
E. NET INCREASE/DECREASE (B - C + D)			(5,431,011.00)	6,764,206.00	19,828,350.00	(2,848,809.00)	(17,921,672.00)	25,290,310.00	(7,831,532.00)	5,179,107.00
F. ENDING CASH (A + E)			74,791,838.99	81,556,044.99	101,384,394.99	98,535,585.99	80,613,913.99	105,904,223.99	98,072,691.99	103,251,798.99
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		103,251,798.99	104,956,197.99	102,729,973.99	90,221,985.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	25,439,457.00	9,693,169.00	9,693,169.00	26,058,971.00			192,792,167.00	192,792,167.00
Property Taxes	8020-8079	1,266,648.00	6,344,932.00	633,324.00	13,034,890.00			63,443,755.00	63,443,755.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	0.00	800,000.00	833,300.00	2,000,000.00	9,010,311.00		20,323,891.00	20,323,891.00
Other State Revenue	8300-8599	1,834,449.00	527,497.00	(204,832.00)	15,189,482.00	463,516.00		28,241,801.00	28,241,801.00
Other Local Revenue	8600-8799	93,936.00	46,520.00	1,100,972.00	6,252,659.00	(1,156,104.00)		25,718,283.00	25,718,283.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		28,634,490.00	17,412,118.00	12,055,933.00	62,536,002.00	8,317,723.00	0.00	330,519,897.00	330,519,897.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,918,974.00	11,918,974.00	11,918,974.00	12,277,054.00	2,129,368.00		146,586,176.00	146,586,176.00
Classified Salaries	2000-2999	4,362,402.00	4,362,402.00	4,362,402.00	4,565,305.00	1,890,051.00		53,524,440.00	53,524,440.00
Employee Benefits	3000-3999	6,092,206.00	6,092,206.00	6,092,206.00	20,408,173.00	(3,187,340.00)		84,279,844.00	84,279,844.00
Books and Supplies	4000-4999	909,041.00	1,168,767.00	389,589.00	1,038,904.00	2,328,940.00		12,986,300.00	12,986,300.00
Services	5000-5999	1,800,750.00	2,400,999.00	1,800,750.00	2,701,124.00	4,731,548.00		30,012,493.00	30,012,493.00
Capital Outlay	6000-6599					484,400.00		492,611.00	492,611.00
Other Outgo	7000-7499				49,007.00	(911,442.00)		(461,839.00)	(461,839.00)
Interfund Transfers Out	7600-7629					2,000,000.00		2,000,000.00	2,000,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		25,083,373.00	25,943,348.00	24,563,921.00	41,039,567.00	9,465,525.00	0.00	329,420,025.00	329,420,025.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					15,000.00		15,000.00	
Accounts Receivable	9200-9299	1,576,252.00	6,305,006.00			1,309,284.00		40,729,446.00	
Due From Other Funds	9310							911,441.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,576,252.00	6,305,006.00	0.00	0.00	1,324,284.00	0.00	41,655,887.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,422,970.00						8,453,235.00	
Due To Other Funds	9610							1,600,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,030,471.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,422,970.00	0.00	0.00	0.00	0.00	0.00	11,083,706.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,846,718.00)	6,305,006.00	0.00	0.00	1,324,284.00	0.00	30,572,181.00	
E. NET INCREASE/DECREASE (B - C + D)		1,704,399.00	(2,226,224.00)	(12,507,988.00)	21,496,435.00	176,482.00	0.00	31,672,053.00	1,099,872.00
F. ENDING CASH (A + E)		104,956,197.99	102,729,973.99	90,221,985.99	111,718,420.99				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								111,894,902.99	

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	326,876,320.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,386,111.55
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	343,934.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	490,768.43
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	363,603.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,600,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,798,305.43
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)				299,691,903.43
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				20,463.10
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,645.48
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	246,235,036.55		11,018.55	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	246,235,036.55		11,018.55	
B. Required effort (Line A.2 times 90%)	221,611,532.90		9,916.70	

C. Current year expenditures (Line I.E and Line II.B)	299,691,903.43	14,645.48
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

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

Description	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				
01I GENERAL FUND								
Expenditure Detail	0.00	(12,439.00)	0.00	(911,442.42)				
Other Sources/Uses Detail					0.00	1,600,000.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	119.00	0.00	15,941.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	1,320.00	0.00	523,649.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,000.00	0.00	371,853.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,600,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

First Interim  
2022-23 Projected Year Totals  
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								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,439.00	(12,439.00)	911,443.42	(911,442.42)	1,600,000.00	1,600,000.00		



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

# MULTI-YEAR PROJECTIONS

2022 - 2023

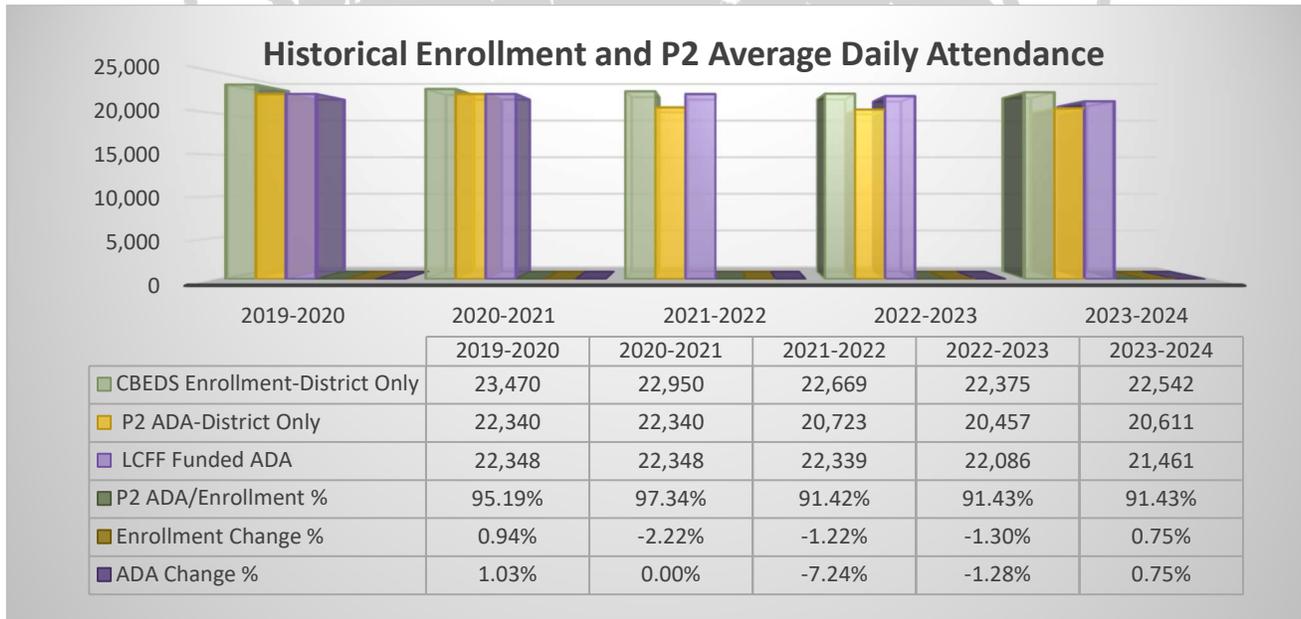
First Interim

# 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

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

The 2023-2024 budget was prepared utilizing the Riverside County Office of Education First Interim Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2022-2023 Enacted Budget Financial Dashboard. Beginning with the 2022-2023, school districts are now funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA or the 3-prior year average ADA. The following information further details district calculations for LCFF:

- ✚ Estimated School Services of California Funded Cost of Living Adjustment (COLA) 5.38%
- ✚ District Projected Enrollment 22,542 - 1.00% Growth
- ✚ District Projected P2 ADA 20,611
- ✚ LCFF Funded ADA 21,461 - Includes 6 ADA County Programs
- ✚ District Unduplicated Pupil Count three year rolling average 45.32%



## 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

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

<b>LCFF (Local Control Funding Formula)</b>					
<b><u>LCFF FACTORS</u></b>	<b><u>TK-3</u></b>	<b><u>4-6</u></b>	<b><u>7-8</u></b>	<b><u>9-12</u></b>	<b><u>TOTAL</u></b>
Base Grant	\$9,088	\$9,225	\$9,498	\$11,007	
Base Grant Investment	\$571	\$580	\$597	\$692	
Grade Span Adjustment	\$1,005			\$304	
Supplemental Funding	\$967	\$889	\$915	\$1,088	
Funded ADA	5,604	4,642	3,366	7,849	21,461
LCFF Grade Level Funding	\$65,176,635	\$49,645,620	\$37,055,843	\$102,752,190	\$254,630,288
Transportation Funding					\$93,429
TK Ratio Add-On					\$1,511,665
<b>2023-24 PROJECTED LCFF FUNDING</b>					<b>\$256,235,382</b>

LCFF funding totaling \$256,235,382 is comprised of the following sources:

-  State Aid \$129,187,498 = 50%
-  Property Taxes \$63,443,215 = 25%
-  Education Protection Account \$63,604,669 = 25%

# 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

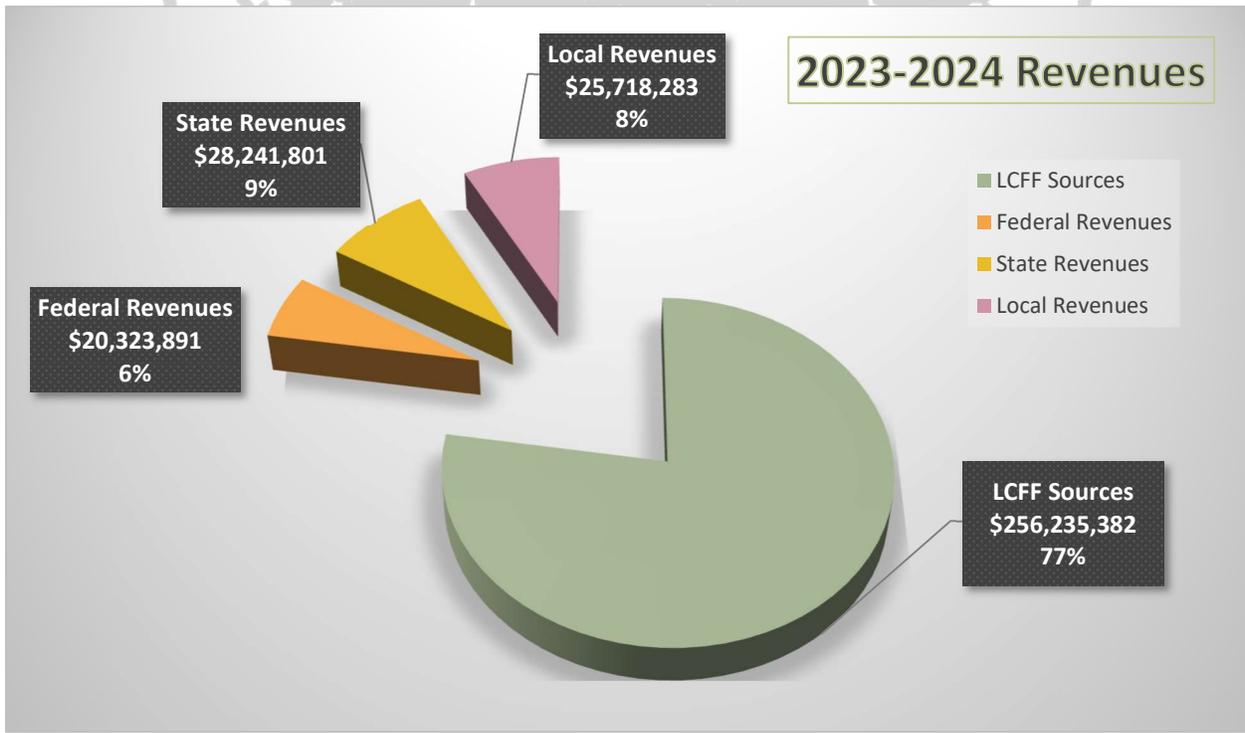
## Revenues

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

State Lottery revenues have been budgeted at \$170 per estimated 2023-2024 ADA projections equal to \$3,654,316. Lottery instructional materials revenues have been included at \$67 per estimated 2023-2024 ADA equal to \$1,440,230. Mandate Block Grant funds are budgeted at \$1,005,672 and include a 5.38% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$13,899,294.

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

2023-2024 revenues are projected at \$330,519,357. This is a <7.76%> decrease from 2022-2023 projected revenues.



# 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

## Expenditures

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

### Staffing

- 11.5 growth certificated FTEs, TK 20:1 projection
- 9.9 reduction certificated FTEs through attrition for K-3 class sizes below 27:1
- 10 growth certificated FTEs, Special Education
- 5 growth classified Instructional Aide FTEs, to support TK 20:1 projection

### Statutory Benefits and Health and Welfare

- State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
- Public Employees' Retirement System (PERS) rate decrease of <0.17%> from 25.37% to 25.20%
  - Projected decrease equal to <\$0.1M>
- State Unemployment Insurance (SUI) rate decrease of <0.30%> from 0.50% to 0.20%
  - Projected decrease equal to <\$0.6M>
- All other statutory benefit rates projected at 2021-2022 rates.
- Certificated total statutory benefit rate equal to 22.75%
- Classified total statutory benefit rate equal to 35.05%
- Health and welfare cap at \$10,850 per FTE

### Step and Column

- All certificated employees \$2,914,330 plus statutory benefits of \$663,012 for a total of \$3,577,342.
- All classified employees \$83,755 plus statutory benefits of \$169,554 for a total of \$653,309.

Salary and benefit projections of \$284,390,460 are equal to 86.33% of total expenditures.

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

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

Other outgo including long-term debt is projected at \$449,603.

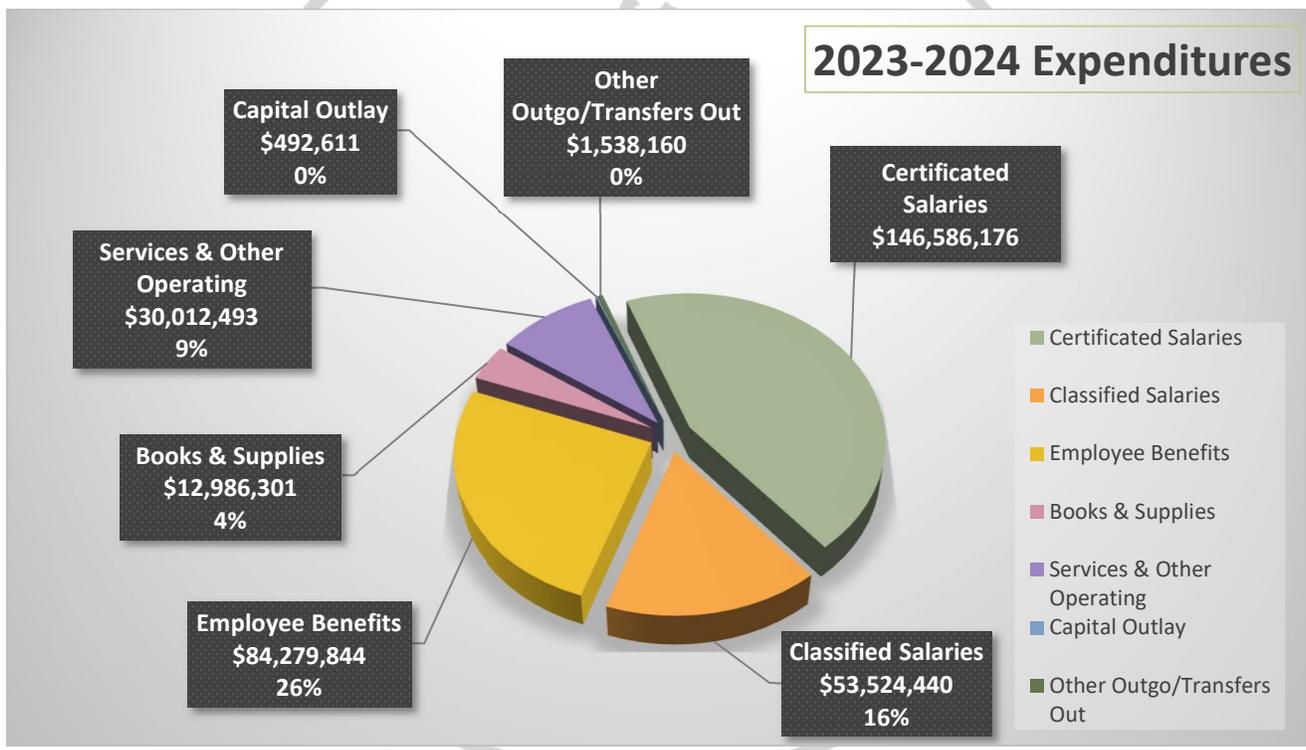
Indirect costs, charged to other funds, are projected at <\$911,443>.

# 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

## Expenditures - continued

- + Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- + Other financing uses for transfers out are projected at \$2,000,000.

2023-2024 expenditures and other financing uses are projected at \$329,420,025. This is a 0.78% increase over 2022-2023 projected totals.



## Contributions to Programs

- + Ongoing Major Maintenance Account contribution is projected at \$9,185,374 equal to 3.0% of total General Fund expenditures less, applicable exclusions.
- + Special education contribution is projected at \$38,540,682.
- + Transportation contribution is projected at \$2,874,693.

## 2023-2024 Multi-Year Projection Assumptions – General Fund First Interim Budget

### Fund Balance

The unrestricted general fund increase in fund balance is projected at \$3,023,778. The restricted general fund decrease in fund balance is projected at <\$1,924,446>.

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

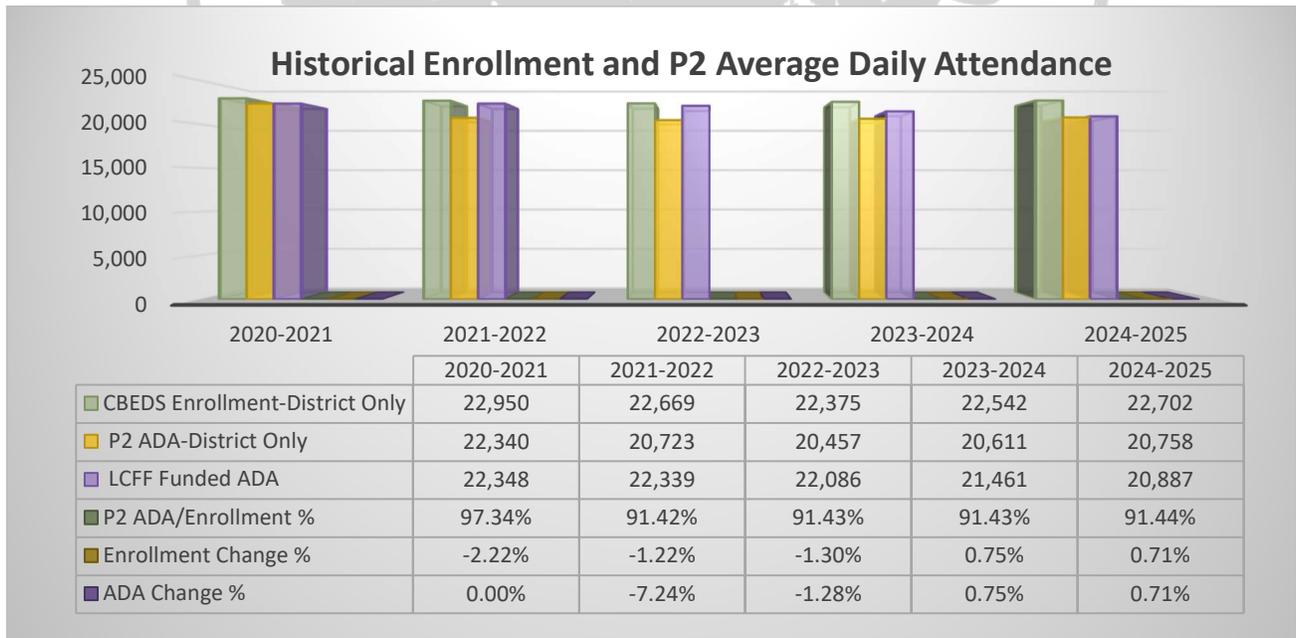
2023-2024 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 44,194,391	\$ 44,194,391
Committed	\$ 33,358,900	\$ 0	\$ 33,358,900
Assigned	\$ 4,369,384	\$ 0	\$ 4,369,384
Unassigned Reserve for Economic Uncertainties 3%	\$ 9,882,601	\$ 0	\$ 9,882,601
Unassigned/Unappropriated	\$ 18,690,018	\$ 0	\$ 18,690,018
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$ 66,315,903</b>	<b>\$ 44,194,391</b>	<b>\$110,510,294</b>

# 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

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

The 2024-2025 budget was prepared utilizing the Riverside County Office of Education Adopted Budget Guidance Letter, LCFF (Local Control Funding Formula) calculator provided by Fiscal Crisis and Management Assistance Team and the School Services of California 2022-2023 Enacted Budget Financial Dashboard. Beginning with the 2022-2023, school districts are now funded on the greater of prior year ADA (Average Daily Attendance) or current year ADA or the 3-prior year average ADA. The following information further details district calculations for LCFF:

-  Estimated School Services of California Cost of Living Adjustment (COLA) 4.02%
-  District Projected Enrollment 22,702 - 1.00% Growth
-  District Projected P2 ADA 20,757.66
-  LCFF Funded ADA 20,881 - Includes 6 ADA County Programs
-  District Unduplicated Pupil Count three year rolling average 50.00%



## 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

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

<b>LCFF (Local Control Funding Formula)</b>					
<b><u>LCFF FACTORS</u></b>	<b><u>TK-3</u></b>	<b><u>4-6</u></b>	<b><u>7-8</u></b>	<b><u>9-12</u></b>	<b><u>TOTAL</u></b>
Base Grant	\$9,453	\$9,596	\$9,880	\$11,449	
Base Grant Investment	\$594	\$603	\$621	\$720	
Grade Span Adjustment	\$1,045			\$316	
Supplemental Funding	\$1,109	\$1,020	\$1,050	\$1,249	
Funded ADA	5,534	4,556	3,235	7,562	20,887
LCFF Grade Level Funding	\$67,517,415	\$51,118,582	\$37,366,653	\$103,856,160	\$259,858,810
Transportation Funding					\$97,185
TK Ratio Add-On					\$2,022,502
<b>2024-25 PROJECTED LCFF FUNDING</b>					<b>\$261,978,497</b>

LCFF funding totaling \$261,978,497 is comprised of the following sources:

-  State Aid \$134,143,353 = 51%
-  Property Taxes \$63,442,690 = 24%
-  Education Protection Account \$64,392,454 = 25%

# 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

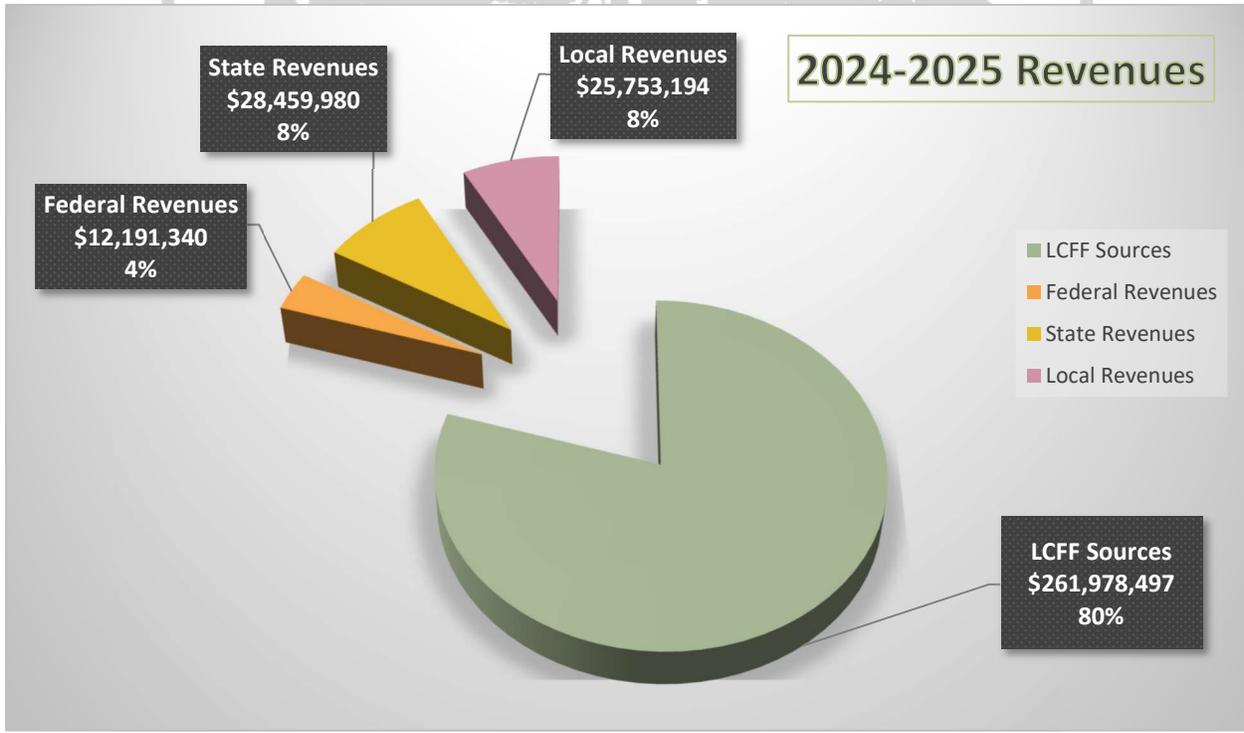
## Revenues

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

State Lottery revenues have been budgeted at \$170 per estimated 2024-2025 ADA projections equal to \$3,680,262. Lottery instructional materials revenues have been included at \$67 per estimated 2024-2025 ADA equal to \$1,450,456. Mandate Block Grant funds are budgeted at \$1,046,383 and include a 4.02% COLA. Other state grants include CTE Incentive, Mental Health and Workability funds. State Teachers Retirement System on Behalf Pension Contribution is budgeted at prior year levels equal to \$13,899,294.

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

2024-2025 revenues are projected at \$328,383,011. This is a <0.65%> decrease from 2023-2024 projected revenues.



# 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

## Expenditures

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

### Staffing

- 8 growth certificated FTEs, TK 20:1 projection
- 10 growth certificated FTEs Special Education
- 3 growth classified Instructional Aide FTEs, to support TK 20:1 projection

### Statutory Benefits and Health and Welfare

- State Teachers Retirement System (STRS) rate projected to remain at prior year levels of 19.10%
- Public Employees' Retirement System (PERS) rate decrease of <0.60%> from 25.20% to 24.60%
  - Projected increase equal to approximately <\$0.3M>
- All other statutory benefit rates projected at 2022-2023 rates.
- Certificated total statutory benefit rate equal to 22.75%
- Classified total statutory benefit rate equal to 34.45%
- Health and welfare cap at \$10,850 per FTE

### Step and Column

- All certificated employees \$3,028,920 plus statutory benefits of \$689,081 for a total of \$3,718,001.
- All classified employees \$489,973 plus statutory benefits of \$168,795 for a total of \$658,768.

Salary and benefit projections of \$289,887,006 are equal to 84.03% of total expenditures.

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

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

Other outgo including long-term debt has been included at \$449,603.

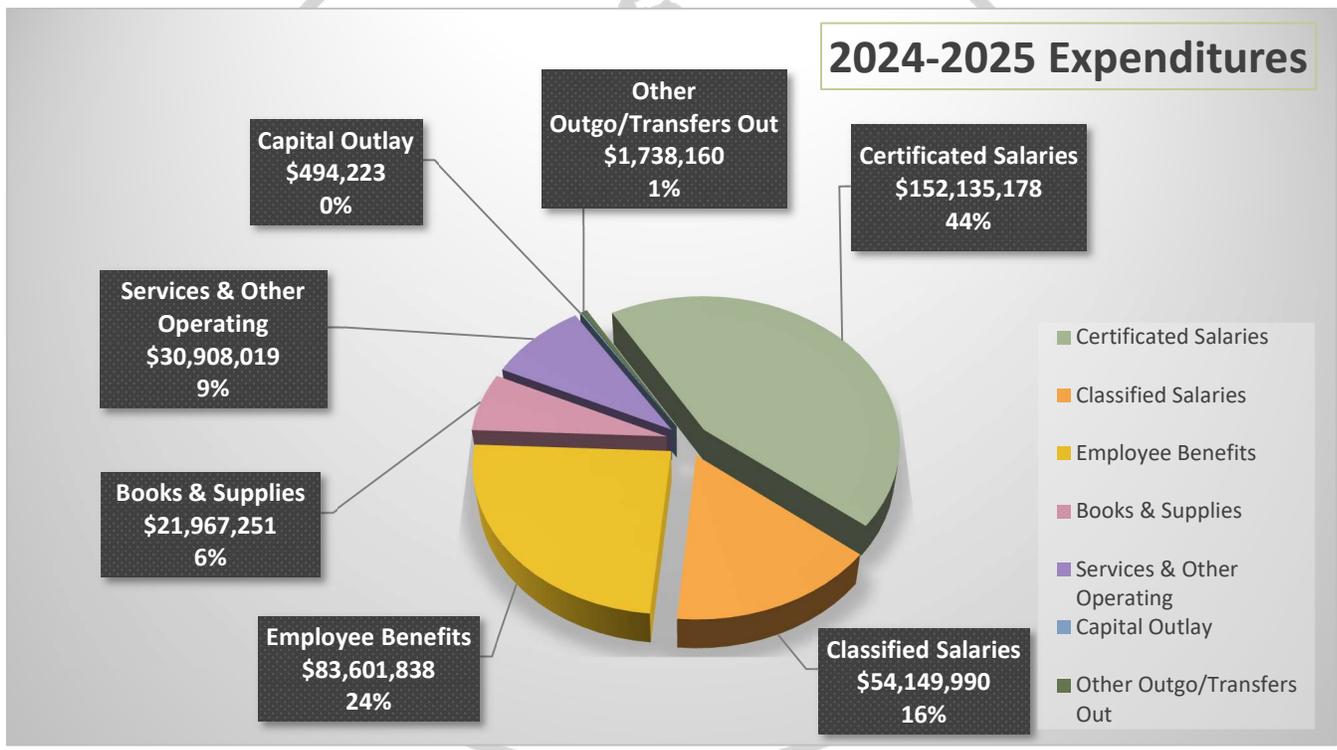
Indirect costs, charged to other funds, are projected at <\$911,443>.

# 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

## Expenditures – continued

- + + + Local Control Accountability Plan
  - Expenditures have been adjusted for step and column and retirement statutory benefit rates.
- + + + Other financing uses for transfers out are projected at \$2,200,000.

2024-2025 expenditures and other financing uses are projected at \$344,994,659. This is a 4.73% increase over 2023-2024 projected totals.



## Contributions to Programs

- + + + Ongoing Major Maintenance Account contribution is projected at \$9,896,773 equal to 3.0% of total General Fund expenditures, less applicable exclusions.
- + + + Special education contribution is projected at \$40,730,705.
- + + + Transportation contribution is projected at \$2,794,382.

## 2024-2025 Multi-Year Projection Assumptions – General Fund First Interim Budget

### Fund Balance

The unrestricted general fund decrease in fund balance is projected at <\$12,070>. The restricted general fund decrease in fund balance is projected at <\$16,599,578>.

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

2024-2025 COMPONENTS OF ENDING FUND BALANCE	Unrestricted General Fund	Restricted General Fund	Total General Fund
Nonspendable	\$ 15,000	\$ 0	\$ 15,000
Restricted	\$ 0	\$ 27,594,813	\$ 27,594,813
Committed	\$ 31,789,367	\$ 0	\$ 31,789,367
Assigned	\$ 6,226,029	\$ 0	\$ 6,226,029
Unassigned Reserve for Economic Uncertainties 3%	\$ 10,349,840	\$ 0	\$ 10,349,840
Unassigned/Unappropriated	\$ 17,923,597	\$ 0	\$ 17,923,597
<b>ENDING FUND BALANCE TOTALS</b>	<b>\$ 66,303,833</b>	<b>\$ 27,594,813</b>	<b>\$93,898,646</b>

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	247,864,626.00	3.38%	256,235,382.00	2.24%	261,978,497.00
2. Federal Revenues	8100-8299	24,948,930.55	(18.54%)	20,323,891.00	(40.01%)	12,191,340.00
3. Other State Revenues	8300-8599	59,682,188.98	(52.68%)	28,241,801.00	.77%	28,459,980.00
4. Other Local Revenues	8600-8799	25,844,414.00	(.49%)	25,718,283.00	.14%	25,753,194.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		358,340,159.53	(7.76%)	330,519,357.00	(.65%)	328,383,011.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				143,278,189.92		146,586,176.00
b. Step & Column Adjustment				2,914,330.00		3,028,920.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				393,656.08		2,520,082.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	143,278,189.92	2.31%	146,586,176.00	3.79%	152,135,178.00
2. Classified Salaries						
a. Base Salaries				52,758,797.24		53,524,440.00
b. Step & Column Adjustment				483,755.00		489,973.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				281,887.76		135,577.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,758,797.24	1.45%	53,524,440.00	1.17%	54,149,990.00
3. Employee Benefits	3000-3999	83,004,264.00	1.54%	84,279,844.00	(.80%)	83,601,838.00
4. Books and Supplies	4000-4999	16,761,570.21	(22.52%)	12,986,301.00	69.16%	21,967,251.00
5. Services and Other Operating Expenditures	5000-5999	29,444,570.03	1.93%	30,012,493.00	2.98%	30,908,019.00
6. Capital Outlay	6000-6999	490,768.43	.38%	492,611.00	.33%	494,223.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	449,603.00	0.00%	449,603.00	0.00%	449,603.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(911,442.42)	0.00%	(911,443.00)	0.00%	(911,443.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	25.00%	2,000,000.00	10.00%	2,200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		326,876,320.41	.78%	329,420,025.00	4.73%	344,994,659.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		31,463,839.12		1,099,332.00		(16,611,648.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		77,947,122.42		109,410,961.54		110,510,293.54
2. Ending Fund Balance (Sum lines C and D1)		109,410,961.54		110,510,293.54		93,898,645.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	46,118,836.92		44,194,390.92		27,594,812.92
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,589,493.00		33,358,900.00		31,789,367.00
d. Assigned	9780	6,268,788.00		4,369,384.00		6,226,029.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,806,289.61		9,882,601.00		10,349,840.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	16,612,554.01		18,690,017.62		17,923,596.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		109,410,961.54		110,510,293.54		93,898,645.54
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,806,289.61		9,882,601.00		10,349,840.00
c. Unassigned/Unappropriated	9790	16,612,554.01		18,690,017.62		17,923,596.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		26,418,843.62		28,572,618.62		28,273,436.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.08%		8.67%		8.20%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,456.91		20,610.52		20,757.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		326,876,320.41		329,420,025.00		344,994,659.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		326,876,320.41		329,420,025.00		344,994,659.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,806,289.61		9,882,600.75		10,349,839.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,806,289.61		9,882,600.75		10,349,839.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	247,864,626.00	3.38%	256,235,382.00	2.24%	261,978,497.00
2. Federal Revenues	8100-8299	562,819.00	(8.14%)	517,000.00	0.00%	517,000.00
3. Other State Revenues	8300-8599	7,170,348.00	22.04%	8,750,825.00	2.38%	8,958,778.00
4. Other Local Revenues	8600-8799	4,901,946.00	(3.05%)	4,752,516.00	.23%	4,763,662.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(43,097,389.00)	8.53%	(46,773,390.00)	6.19%	(49,668,920.00)
6. Total (Sum lines A1 thru A5c)		217,402,350.00	2.80%	223,482,333.00	1.37%	226,549,017.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				106,432,193.00		109,450,643.00
b. Step & Column Adjustment				2,311,801.00		2,398,756.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				706,649.00		1,570,082.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,432,193.00	2.84%	109,450,643.00	3.63%	113,419,481.00
2. Classified Salaries						
a. Base Salaries				31,557,845.00		32,275,346.00
b. Step & Column Adjustment				298,393.00		302,868.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				419,108.00		136,147.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,557,845.00	2.27%	32,275,346.00	1.36%	32,714,361.00
3. Employee Benefits	3000-3999	48,422,326.00	2.08%	49,429,016.00	(2.19%)	48,344,420.00
4. Books and Supplies	4000-4999	9,573,535.34	(23.25%)	7,347,235.00	18.37%	8,697,015.00
5. Services and Other Operating Expenditures	5000-5999	20,163,869.00	7.28%	21,632,618.00	6.67%	23,075,209.00
6. Capital Outlay	6000-6999	266,260.00	0.00%	266,260.00	0.00%	266,260.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	413,603.00	0.00%	413,603.00	0.00%	413,603.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,172,736.60)	8.44%	(2,356,166.00)	9.04%	(2,569,262.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	25.00%	2,000,000.00	10.00%	2,200,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		216,256,894.74	1.94%	220,458,555.00	2.77%	226,561,087.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,145,455.26		3,023,778.00		(12,070.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,146,669.36		63,292,124.62		66,315,902.62
2. Ending Fund Balance (Sum lines C and D1)		63,292,124.62		66,315,902.62		66,303,832.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	30,589,493.00		33,358,900.00		31,789,367.00
d. Assigned	9780	6,268,788.00		4,369,384.00		6,226,029.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	9,806,289.61		9,882,601.00		10,349,840.00
2. Unassigned/Unappropriated	9790	16,612,554.01		18,690,017.62		17,923,596.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,292,124.62		66,315,902.62		66,303,832.62
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,806,289.61		9,882,601.00		10,349,840.00
c. Unassigned/Unappropriated	9790	16,612,554.01		18,690,017.62		17,923,596.62
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		26,418,843.62		28,572,618.62		28,273,436.62
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2023-24 Line B1d: Other Certificated Salary Adjustments include an increase for prior year vacancies savings \$0.3M, increase for longevity projected at \$0.1M, column movement and class size overage pay projected at \$0.7M, addition of 11.5 certificated FTEs for TK 20:1 projection \$1.1M, net of removal for one-time \$1.5% off-salary schedule payment in prior year. Line B2d: Other Classified Salary Adjustments include an increase for prior year vacancy savings \$0.4M, increase for late start positions \$0.2M, increase for longevity, increase for 5 classified FTEs for TK 20:1 projection support, net of removal of one-time off-schedule payment in prior year \$0.4. 2024-25: Line B1d: Other Certificated Salary Adjustments include an increase for longevity projected at \$0.1M, column movement and class size overage pay projected at \$0.7M, and addition of 8 certificated FTEs for TK 20:1 projection \$0.8M. Line B2d: Other Classified Salary Adjustments include an increase for longevity and increase for 3 FTEs for TK 20:1 project support.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	24,386,111.55	(18.78%)	19,806,891.00	(41.06%)	11,674,340.00
3. Other State Revenues	8300-8599	52,511,840.98	(62.88%)	19,490,976.00	.05%	19,501,202.00
4. Other Local Revenues	8600-8799	20,942,468.00	.11%	20,965,767.00	.11%	20,989,532.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	43,097,389.00	8.53%	46,773,390.00	6.19%	49,668,920.00
6. Total (Sum lines A1 thru A5c)		140,937,809.53	(24.05%)	107,037,024.00	(4.86%)	101,833,994.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,845,996.92		37,135,533.00
b. Step & Column Adjustment				602,529.00		630,164.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(312,992.92)		950,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,845,996.92	.79%	37,135,533.00	4.26%	38,715,697.00
2. Classified Salaries						
a. Base Salaries				21,200,952.24		21,249,094.00
b. Step & Column Adjustment				185,362.00		187,105.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(137,220.24)		(570.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,200,952.24	.23%	21,249,094.00	.88%	21,435,629.00
3. Employee Benefits	3000-3999	34,581,938.00	.78%	34,850,828.00	1.17%	35,257,418.00
4. Books and Supplies	4000-4999	7,188,034.87	(21.55%)	5,639,066.00	135.33%	13,270,236.00
5. Services and Other Operating Expenditures	5000-5999	9,280,701.03	(9.71%)	8,379,875.00	(6.53%)	7,832,810.00
6. Capital Outlay	6000-6999	224,508.43	.82%	226,351.00	.71%	227,963.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,000.00	0.00%	36,000.00	0.00%	36,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,261,294.18	14.54%	1,444,723.00	14.75%	1,657,819.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		110,619,425.67	(1.50%)	108,961,470.00	8.69%	118,433,572.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		30,318,383.86		(1,924,446.00)		(16,599,578.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,800,453.06		46,118,836.92		44,194,390.92
2. Ending Fund Balance (Sum lines C and D1)		46,118,836.92		44,194,390.92		27,594,812.92
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	46,118,836.92		44,194,390.92		27,594,812.92
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,118,836.92		44,194,390.92		27,594,812.92
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>2023-24 Line B1d: Other Certificated Salary Adjustments include an increase for late start positions \$0.2M, growth of 10 certificated FTEs in Special Education, net of 9.9 FTE for class sizes below 27:1 through ESSER, and removal for one-time \$0.5% off-salary schedule payment in prior year. Line B2d: Other Classified Salary Adjustments include an increase for late start positions \$0.1M, increase for adjusted grant spending \$0.1M, net of removal of one-time off-schedule payment in prior year \$0.3. 2024-25: Line B1d: Other Certificated Salary Adjustments include growth of 10 certificated FTEs in Special Education. Line B2d: Other Classified Salary Adjustments include a decrease for adjusted grant spending.</p>						



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

SCHOOL DISTRICT  
CRITERIA AND  
STANDARDS REVIEW

2022 - 2023

First Interim

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

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	21,721.07	22,080.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>21,721.07</b>	<b>22,080.00</b>	<b>1.7%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	21,874.07	21,454.96		
	Charter School				
	<b>Total ADA</b>	<b>21,874.07</b>	<b>21,454.96</b>	<b>(1.9%)</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	22,026.07	20,881.10		
	Charter School				
	<b>Total ADA</b>	<b>22,026.07</b>	<b>20,881.10</b>	<b>(5.2%)</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

At adopted budget, district was projecting flat enrollment plus the addition of TK for the current and two out years and utilized a historical capture rate of 95%. As of first interim, district has identified a decline in current year enrollment even with the expansion of TK and is using a conservative capture rate of 91%.

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	22,849.00		
	Charter School			
	<b>Total Enrollment</b>	<b>22,849.00</b>		
1st Subsequent Year (2023-24)	District Regular	23,010.00		
	Charter School			
	<b>Total Enrollment</b>	<b>23,010.00</b>		
2nd Subsequent Year (2024-25)	District Regular	23,170.00		
	Charter School			
	<b>Total Enrollment</b>	<b>23,170.00</b>		

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

At adopted budget, district was projecting flat enrollment plus the addition of TK for the current and two out years. As of first interim, district has identified a decline in current year enrollment even with the expansion of TK.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	22,340	23,470	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>23,470</b>	<b>95.2%</b>
Second Prior Year (2020-21)			
District Regular	22,340	22,950	
Charter School			
<b>Total ADA/Enrollment</b>	<b>22,340</b>	<b>22,950</b>	<b>97.3%</b>
First Prior Year (2021-22)			
District Regular	20,723	22,669	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,723</b>	<b>22,669</b>	<b>91.4%</b>
		Historical Average Ratio:	94.6%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>95.1%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	20,457	22,375		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,457</b>	<b>22,375</b>	<b>91.4%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	20,611	22,542		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,611</b>	<b>22,542</b>	<b>91.4%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	20,758	22,702		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,758</b>	<b>22,702</b>	<b>91.4%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
	Current Year (2022-23)	233,734,146.00	247,883,187.00	6.1%
1st Subsequent Year (2023-24)	248,255,482.00	256,254,483.00	3.2%	Not Met
2nd Subsequent Year (2024-25)	260,532,616.00	261,998,123.00	.6%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

Projected current year COLA at adopted budget was 6.56% whereas, at first interim, projected COLA is 13.26%. LCFF revenues are projected here for this reason combined with an increase in single year UPP from 36% to 50% and net of ADA loss.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	160,319,522.65	
Second Prior Year (2020-21)	152,335,948.33	170,049,597.57	89.6%
First Prior Year (2021-22)	166,107,279.48	189,314,350.84	87.7%
	Historical Average Ratio:		89.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	186,412,364.00	214,656,894.74	86.8%	Met	
1st Subsequent Year (2023-24)	191,155,005.00	218,458,555.00	87.5%	Met	
2nd Subsequent Year (2024-25)	194,478,262.00	224,361,087.00	86.7%	Met	

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

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

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

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

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	18,608,030.00	24,948,930.55	34.1%	Yes
1st Subsequent Year (2023-24)	18,387,247.00	20,323,891.00	10.5%	Yes
2nd Subsequent Year (2024-25)	10,649,835.00	12,191,340.00	14.5%	Yes

Explanation:  
(required if Yes)

Federal Revenue projections have increased since adopted budget due to increased spending in ESSER II \$1.7M, ESSER III \$1.2M, ELOG \$0.3M, Special Education ARP funds \$1.3M and Emergency Connectivity Funds (ECF) \$1.4M.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	23,329,093.00	59,682,188.98	155.8%	Yes
1st Subsequent Year (2023-24)	23,367,127.00	28,241,801.00	20.9%	Yes
2nd Subsequent Year (2024-25)	23,378,957.00	28,459,980.00	21.7%	Yes

Explanation:  
(required if Yes)

Current year Other State Revenue projections have increased since adopted budget due to the addition of transportation funding \$2.6M, spending down UPK Planning \$0.1M, addition of Special Education Early Intervention Preschool Grant \$1.2M, addition of one-time AMIM Discretionary Block Grant \$13.8M, addition of one-time Learning Recover Emergency Block Grant \$18.5M, and the addition of one-time Ethnic Studies Local Support \$0.2M

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	25,109,371.00	25,844,414.00	2.9%	No
1st Subsequent Year (2023-24)	25,139,063.00	25,718,283.00	2.3%	No
2nd Subsequent Year (2024-25)	25,172,863.00	25,753,194.00	2.3%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	16,564,080.00	16,761,570.21	1.2%	No
1st Subsequent Year (2023-24)	9,285,412.00	12,986,301.00	39.9%	Yes
2nd Subsequent Year (2024-25)	8,949,014.00	21,967,251.00	145.5%	Yes

Explanation:  
(required if Yes)

District is projecting \$1.9M in new expenditures for the AMIM Discretionary Block Grant starting in 2023-24 and \$1.6M and \$11.4M in textbook adoptions in 2023-24 and 2024-25 respectively.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	26,426,369.00	29,444,570.03	11.4%	Yes
1st Subsequent Year (2023-24)	27,093,938.00	30,012,493.00	10.8%	Yes
2nd Subsequent Year (2024-25)	27,882,911.00	30,908,019.00	10.8%	Yes

Explanation:  
(required if Yes)

District is projecting \$0.4M increase to OMMA due primarily to inflation, \$0.8M in learning recover settlements and other special education services, \$0.1M in one-time expenditures to fully expend the UPK Planning Grant, \$0.4M in new bus leases, \$0.1M in one-time community engagement initiative award, \$0.3M in unrestricted other services.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	67,046,494.00	110,475,533.53	64.8%	Not Met
1st Subsequent Year (2023-24)	66,893,437.00	74,283,975.00	11.0%	Not Met
2nd Subsequent Year (2024-25)	59,201,655.00	66,404,514.00	12.2%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	42,990,449.00	46,206,140.24	7.5%	Not Met
1st Subsequent Year (2023-24)	36,379,350.00	42,998,794.00	18.2%	Not Met
2nd Subsequent Year (2024-25)	36,831,925.00	52,875,270.00	43.6%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

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

Federal Revenue projections have increased since adopted budget due to increased spending in ESSER II \$1.7M, ESSER III \$1.2M, ELOG \$0.3M, Special Education ARP funds \$1.3M and Emergency Connectivity Funds (ECF) \$1.4M.

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

Current year Other State Revenue projections have increased since adopted budget due to the addition of transportation funding \$2.6M, spending down UPK Planning \$0.1M, addition of Special Education Early Intervention Preschool Grant \$1.2M, addition of one-time AMIM Discretionary Block Grant \$13.8M, addition of one-time Learning Recover Emergency Block Grant \$18.5M, and the addition of one-time Ethnic Studies Local Support \$0.2M

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

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

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

District is projecting \$1.9M in new expenditures for the AMIM Discretionary Block Grant starting in 2023-24 and \$1.6M and \$11.4M in textbook adoptions in 2023-24 and 2024-25 respectively.

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

District is projecting \$0.4M increase to OMMA due primarily to inflation, \$0.8M in learning recover settlements and other special education services, \$0.1M in one-time expenditures to fully expend the UPK Planning Grant, \$0.4M in new bus leases, \$0.1M in one-time community engagement initiative award, \$0.3M in unrestricted other services.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,051,999.00	9,051,999.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,484,681.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.1%	8.7%	8.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.7%</b>	<b>2.9%</b>	<b>2.7%</b>

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	1,145,455.26	216,256,894.74	N/A	Met	
1st Subsequent Year (2023-24)	3,023,778.00	220,458,555.00	N/A	Met	
2nd Subsequent Year (2024-25)	(12,070.00)	226,561,087.00	0.0%	Met	

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2022-23)	109,410,961.54		Met
1st Subsequent Year (2023-24)	110,510,293.54		Met
2nd Subsequent Year (2024-25)	93,898,645.54		Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	80,222,849.99		Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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

**10. CRITERION: Reserves**

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

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

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	20,456.91	20,610.52	20,757.66
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00		

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

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	326,876,320.41	329,420,025.00	344,994,659.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	326,876,320.41	329,420,025.00	344,994,659.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,806,289.61	9,882,600.75	10,349,839.77

- 6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)
- 7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

0.00	0.00	0.00
<b>9,806,289.61</b>	<b>9,882,600.75</b>	<b>10,349,839.77</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,806,289.61	9,882,601.00	10,349,840.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,612,554.01	18,690,017.62	17,923,596.62
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	26,418,843.62	28,572,618.62	28,273,436.62
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.08%	8.67%	8.20%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,806,289.61</b>	<b>9,882,600.75</b>	<b>10,349,839.77</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**55. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

**District's Contributions and Transfers Standard:** -5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(39,019,391.00)	(43,097,389.00)	10.5%	4,077,998.00	Not Met
1st Subsequent Year (2023-24)	(41,402,807.00)	(46,773,390.00)	13.0%	5,370,583.00	Not Met
2nd Subsequent Year (2024-25)	(43,861,368.00)	(49,668,920.00)	13.2%	5,807,552.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	1,600,000.00	1,600,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	1,700,000.00	2,000,000.00	17.6%	300,000.00	Not Met
2nd Subsequent Year (2024-25)	1,700,000.00	2,200,000.00	29.4%	500,000.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

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

District is projecting greater contributions for Special Education and OMMA compared to Adopted Budget due to negotiated salary settlement, continued inflation and staffing increases in the respective programs.

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

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

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

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

District is projecting an increased commitment to ongoing furniture and technology replacement needs.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

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

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**S6. Long-term Commitments**

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0		Paid off as of 6/30/2021	0
Certificates of Participation	6	03-8011, 25-8699	03-7438/7439 and 25-7438/7439	3,285,000
General Obligation Bonds	29	51-85XX,86XX	51-7433/7434	157,366,640
Supp Early Retirement Program	2	03-8011	03-3901/3902	4,050,080
State School Building Loans				
Compensated Absences	1	03-8011	03/06-2XXX/3XXX	635,751

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

Certificates of Participation	19	CFD Special Levy Tax Fund	CFD Special Levy Tax Fund	18,325,000
Building Lease - Unit A	15	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	3,421,484
Building Lease - Unit E	17	General Fund, Resource 0000 & 9986	03/06 0000/9986 5600	1,763,997
<b>TOTAL:</b>				<b>188,847,952</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)			
Capital Leases	0	0	0	0
Certificates of Participation	610,321	608,503	606,166	608,140
General Obligation Bonds	20,104,769	20,257,369	20,164,169	16,784,494
Supp Early Retirement Program	2,031,227	2,025,040	2,025,040	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Certificates of Participation	773,463	774,463	795,263	765,063
Building Lease - Unit A	286,440	286,440	286,440	286,440
Building Lease - Unit E	133,980	133,980	133,980	133,980

Total Annual Payments:	23,940,200	24,085,795	24,011,058	18,578,117
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Long-term commitments will continue to be funded by the respective funding sources listed above.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	17,244,473.00	17,244,473.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	17,244,473.00	17,244,473.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	1,255,081.00	1,390,963.00
1st Subsequent Year (2023-24)	1,255,081.00	1,390,963.00
2nd Subsequent Year (2024-25)	1,255,081.00	1,390,963.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)	925,985.00	958,275.00
1st Subsequent Year (2023-24)	925,985.00	958,275.00
2nd Subsequent Year (2024-25)	925,985.00	958,275.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)	853,449.00	723,152.00
1st Subsequent Year (2023-24)	853,738.00	736,770.00
2nd Subsequent Year (2024-25)	817,309.00	708,584.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	177	159
1st Subsequent Year (2023-24)	177	159
2nd Subsequent Year (2024-25)	177	159

4. Comments:



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)			
	1st Subsequent Year (2023-24)			
	2nd Subsequent Year (2024-25)			

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,116.4	1,095.9	1,107.5	1,125.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 16, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 08, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 16, 2022

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2023

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 1,528,282

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

7. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	No	No

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
2,590,011		

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	No	No
Yes	No	No

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No
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**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	849.1	894.2	899.2	902.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes
-----

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No
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If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 16, 2022
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Jun 08, 2022
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 16, 2022
--------------

4. Period covered by the agreement:

Begin Date: 

Jul 01, 2022
--------------

End Date: 

Jun 30, 2023
--------------

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs

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If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	342,811		
3. Percent change in step & column over prior year			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

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

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A
-----

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	169.9	182.4	182.4	

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a
-----

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a
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Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

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


Negotiations Not Settled

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

270,929
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
314,960		

**Management/Supervisor/Confidential**

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits


3. Percent change in cost of other benefits over prior year

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S9.

**Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)  | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="Yes"/> |

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

**Comments:**  
(optional)



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

ADULT EDUCATION  
FUND

2022 - 2023  
First Interim

# Adult Education Fund

## 2022-2023 First Interim Budget Assumptions

### Overview

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

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

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

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

### Revenues

Federal revenues are based the 2022-2023 grant awards. Total 2022-2023 First Interim Budget federal revenues are projected at \$97,600.

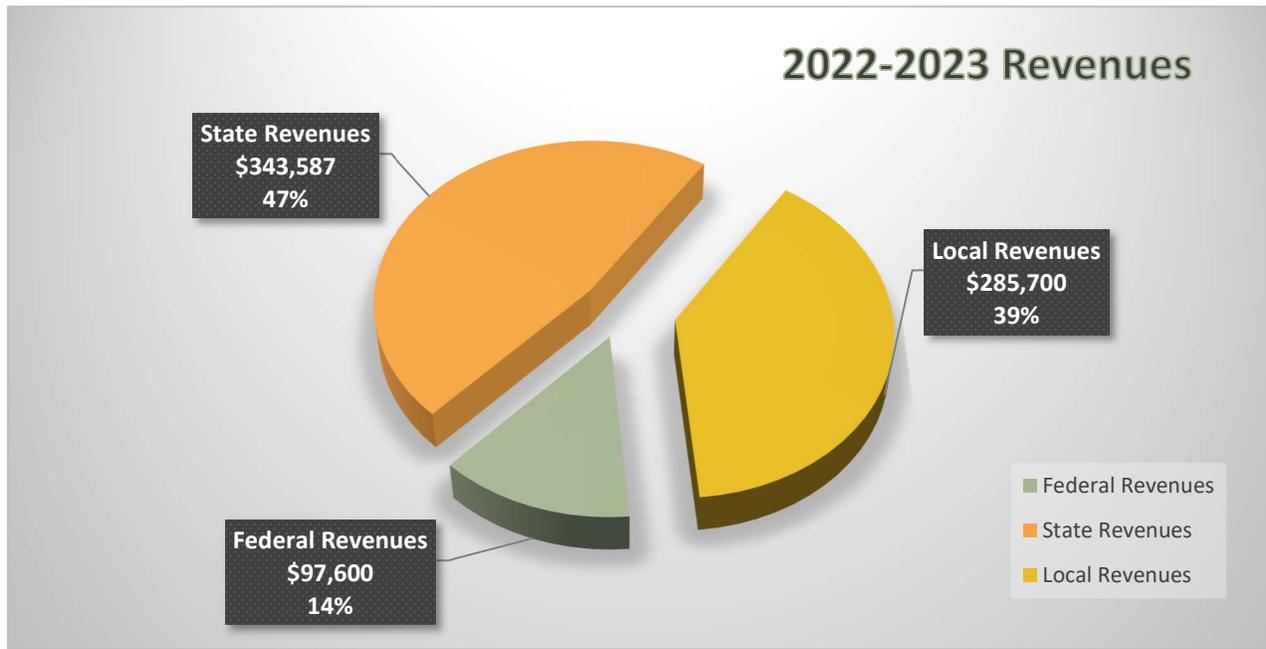
State revenues include California Adult Education Program projected at \$310,397 and CalWorks projected at \$1,666. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$31,524. Total 2022-2023 First Interim Budget state revenues are projected at \$343,587.

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

Federal funding is equal to 14% of total revenues. State funding is equal to 47% of total revenues. Local revenue funding is equal to 39% of total revenues. Total 2022-2023 First Interim Budget revenues are projected at \$726,887.

# Adult Education Fund 2022-2023 First Interim Budget Assumptions

## Revenues-continued



## Expenditures

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

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

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

Salary and benefits account for 64% of total expenditures. Step and column for all certificated employees is \$885 plus statutory benefits of \$204 for a total of \$1,089. Step and column for all classified employees is \$1,488 plus statutory benefits of \$458 for a total of \$1,946. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which

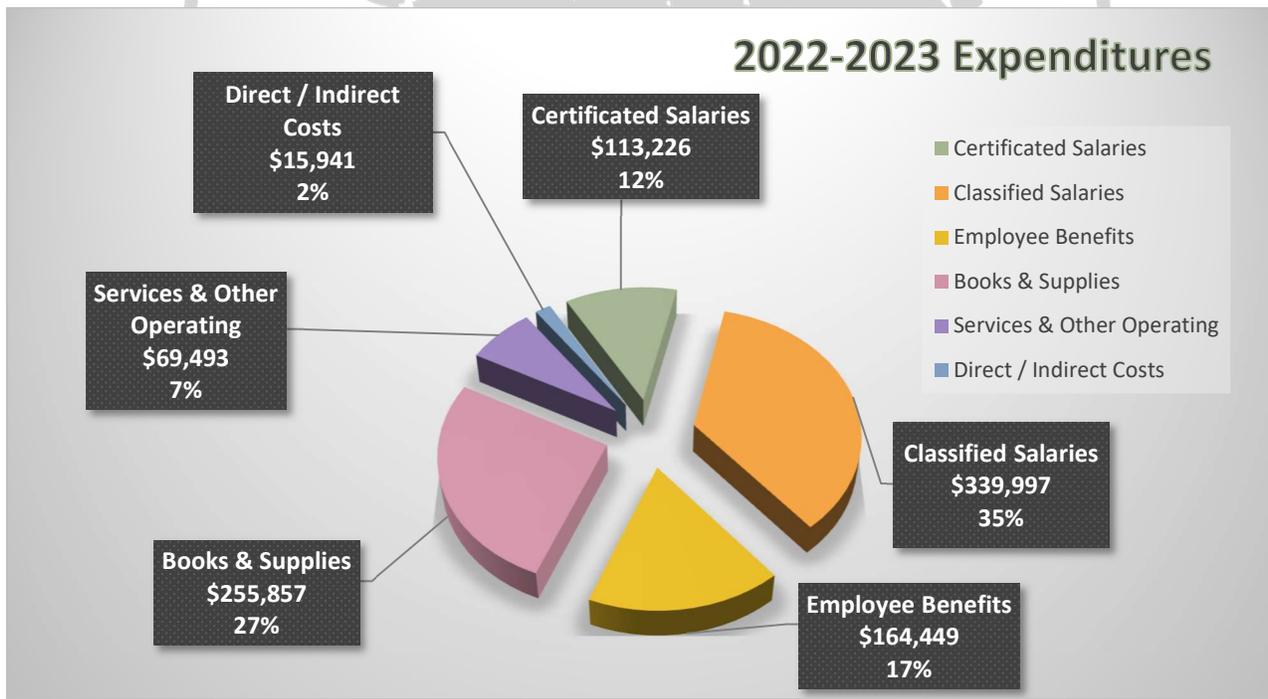
# Adult Education Fund 2022-2023 First Interim Budget Assumptions

## Expenditures-continued

account for 36% of total expenditures. Total 2022-2023 First Interim Budget expenditures are projected at \$958,963.

Description	2022-2023 First Interim Budget FTE's
Certificated	.30
Classified	2.95
<b>Total FTE's (Full-Time Equivalents)</b>	<b>3.25</b>

2022-2023 First Interim Budget includes 3.25 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 23.05% for certificated and 35.52% for classified.



# Adult Education Fund 2022-2023 First Interim Budget Assumptions

## Fund Balance

The Adult Education Fund projects an ending balance of \$87,169 for the 2022-2023 fiscal year.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,911.00	84,911.00	0.00	97,600.00	12,689.00	14.9%
3) Other State Revenue		8300-8599	338,338.00	338,338.00	63,745.40	343,587.00	5,249.00	1.6%
4) Other Local Revenue		8600-8799	285,700.00	285,700.00	100,068.36	285,700.00	0.00	0.0%
5) TOTAL, REVENUES			708,949.00	708,949.00	163,813.76	726,887.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	111,622.00	111,622.00	27,144.27	113,226.00	(1,604.00)	-1.4%
2) Classified Salaries		2000-2999	323,330.00	329,753.00	155,058.64	339,997.00	(10,244.00)	-3.1%
3) Employee Benefits		3000-3999	160,131.00	160,689.00	44,987.24	164,449.00	(3,760.00)	-2.3%
4) Books and Supplies		4000-4999	31,842.00	17,337.00	8,858.56	255,856.21	(238,519.21)	-1,375.8%
5) Services and Other Operating Expenditures		5000-5999	61,714.00	69,238.00	30,958.85	69,493.00	(255.00)	-0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,610.00	14,610.00	0.00	15,941.42	(1,331.42)	-9.1%
9) TOTAL, EXPENDITURES			703,249.00	703,249.00	267,007.56	958,962.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,700.00	5,700.00	(103,193.80)	(232,075.63)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,700.00	5,700.00	(103,193.80)	(232,075.63)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	395,390.00	319,244.67		319,244.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			395,390.00	319,244.67		319,244.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			395,390.00	319,244.67		319,244.67		
2) Ending Balance, June 30 (E + F1e)			401,090.00	324,944.67		87,169.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,131.00	22,598.63		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	384,959.00	302,346.04		87,169.04		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs								
		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	84,911.00	84,911.00	0.00	97,600.00	12,689.00	14.9%
TOTAL, FEDERAL REVENUE			84,911.00	84,911.00	0.00	97,600.00	12,689.00	14.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	306,814.00	306,814.00	62,079.40	310,397.00	3,583.00	1.2%
All Other State Revenue	All Other	8590	31,524.00	31,524.00	1,666.00	33,190.00	1,666.00	5.3%
TOTAL, OTHER STATE REVENUE			338,338.00	338,338.00	63,745.40	343,587.00	5,249.00	1.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	700.00	700.00	36.97	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	285,000.00	285,000.00	100,031.39	285,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,700.00	285,700.00	100,068.36	285,700.00	0.00	0.0%
TOTAL, REVENUES			708,949.00	708,949.00	163,813.76	726,887.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	66,500.00	66,500.00	10,248.00	63,992.00	2,508.00	3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	45,122.00	45,122.00	16,896.27	49,234.00	(4,112.00)	-9.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			111,622.00	111,622.00	27,144.27	113,226.00	(1,604.00)	-1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	185,000.00	188,015.00	99,206.29	188,015.00	0.00	0.0%
Classified Support Salaries		2200	66,190.00	69,598.00	9,357.63	18,992.00	50,606.00	72.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,140.00	72,140.00	46,494.72	132,990.00	(60,850.00)	-84.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			323,330.00	329,753.00	155,058.64	339,997.00	(10,244.00)	-3.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	88,180.00	88,410.00	15,312.34	88,577.00	(167.00)	-0.2%
PERS		3201-3202	31,467.00	31,467.00	11,275.43	33,219.00	(1,752.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	14,883.00	15,111.00	8,603.56	15,722.00	(611.00)	-4.0%
Health and Welfare Benefits		3401-3402	13,479.00	13,479.00	4,810.00	14,430.00	(951.00)	-7.1%
Unemployment Insurance		3501-3502	2,176.00	2,196.00	876.70	2,239.00	(43.00)	-2.0%
Workers' Compensation		3601-3602	8,699.00	8,779.00	3,644.17	9,015.00	(236.00)	-2.7%
OPEB, Allocated		3701-3702	1,247.00	1,247.00	465.04	1,247.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			160,131.00	160,689.00	44,987.24	164,449.00	(3,760.00)	-2.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,842.00	2,167.00	8,858.56	240,686.63	(238,519.63)	-11,006.9%
Noncapitalized Equipment		4400	3,000.00	15,170.00	0.00	15,169.58	.42	0.0%
TOTAL, BOOKS AND SUPPLIES			31,842.00	17,337.00	8,858.56	255,856.21	(238,519.21)	-1,375.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,964.00	1,964.00	0.00	4,000.00	(2,036.00)	-103.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	52.29	700.00	(700.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	255.00	76.56	119.00	136.00	53.3%
Professional/Consulting Services and Operating Expenditures		5800	59,500.00	67,019.00	30,830.00	64,674.00	2,345.00	3.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,714.00	69,238.00	30,958.85	69,493.00	(255.00)	-0.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Debt Service								
Debt Service - Interest								
Other Debt Service - Principal		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	14,610.00	14,610.00	0.00	15,941.42	(1,331.42)	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,610.00	14,610.00	0.00	15,941.42	(1,331.42)	-9.1%
TOTAL, EXPENDITURES			703,249.00	703,249.00	267,007.56	958,962.63		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund								
		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation								
		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases								
		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses								
		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

CHILD DEVELOPMENT  
FUND

2022 - 2023  
First Interim

# Child Development Fund

## 2022-2023 First Interim Budget Assumptions

### Overview

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

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

Family Services Child Development Center (CDC) is located at 24300 Las Brisas Road, North. Currently, MVUSD Family Services operates six full-day, full year, State Preschool and General Child Care classrooms at the Child Development Center. The CDC is open 7:00 a.m.—5:30 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are directly funded by CDE-ELCD. Toddlers will continue to be primarily funded through RCOE-ELCD, CDE-ELCD, General Child Care or California State Preschool funds and must qualify based on income and need. The expansion of Transitional Kindergarten and Universal Preschool will allow us to serve younger children. Based on a current waitlist and need for toddler care, we will be adding 12 additional toddler spots at our full day Child Development Center. Ten percent of the children at the Child Development Center are parent pay. The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. At the Child Development Center, staff to child ratio for three and four-year olds is one adult to eight children, group size of twenty-four. For toddlers, the staff to child ratio is one adult to four children, group size of twelve. The Child Development Center provides comprehensive early

## Child Development Fund 2022-2023 First Interim Budget Assumptions

### Overview - continued

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

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter, and Fall camps offer activities when children are not in school. Historically, there are over six-hundred students enrolled in the SEED program. Twenty-five percent of the families are subsidized through RCOE-ECSD funded by CDSS-CCDD. Historically, subsidized spaces were only available at Avaxat, Buchanan, Murrieta, Alta Murrieta, and E Hale Curran Elementary schools' SEED programs. However, in 2022-2023 school year, subsidized spots became available at all eleven elementary school sites. This expansion has better supported our community and eliminated the need for a family to transfer to a school that offers subsidized before and after school care. The staff to student ratio is one adult per eighteen children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. Kindergarten and TK Wrap-around is available when the child is not in Kindergarten or Transitional Kindergarten. Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. Collaborating with Riverside County Mental Health and MVUSD Mental Health Team, a variety of classes are offered at the Parent Center (virtual during COVID-19). The Parent Center also provides free childcare so families can attend and meeting and support group space to district departments and the community.

In the 2021-2022 school year, the State of California created the Expanded Learning Opportunities Program (ELOP), which provides funding for before and after school and summer enrichment programs for transitional kindergarten through sixth grade. For the 2022-2023 school year, Avaxat/Student Enrichment and Extended Day (SEED) is piloting a nine-hour (7:00-4:00) school day for qualified students. SEED provides supervision before, during, and after enrichment opportunities. SEED will also continue to offer engaging and meaningful enrichment opportunities within the SEED program day. ELOP also provides extracurricular offerings for students at all elementary school sites. Beginning December 1, 2022, E. Hale Curran/ELOP will be piloting a *Meet and Eat* (7:00 until first bell) for students arriving to school early. This opportunity will help support MVUSD families who must drop off early in the morning before gates are open. Family Services objective is to provide a safe, fun, and warm place to hang out with friends, make new friends, read, create, and collaborate before the school day starts. We intend to provide the *Meet and Eat* opportunity at all eleven elementary sites beginning January 2023.

# Child Development Fund 2022-2023 First Interim Budget Assumptions

## Revenues

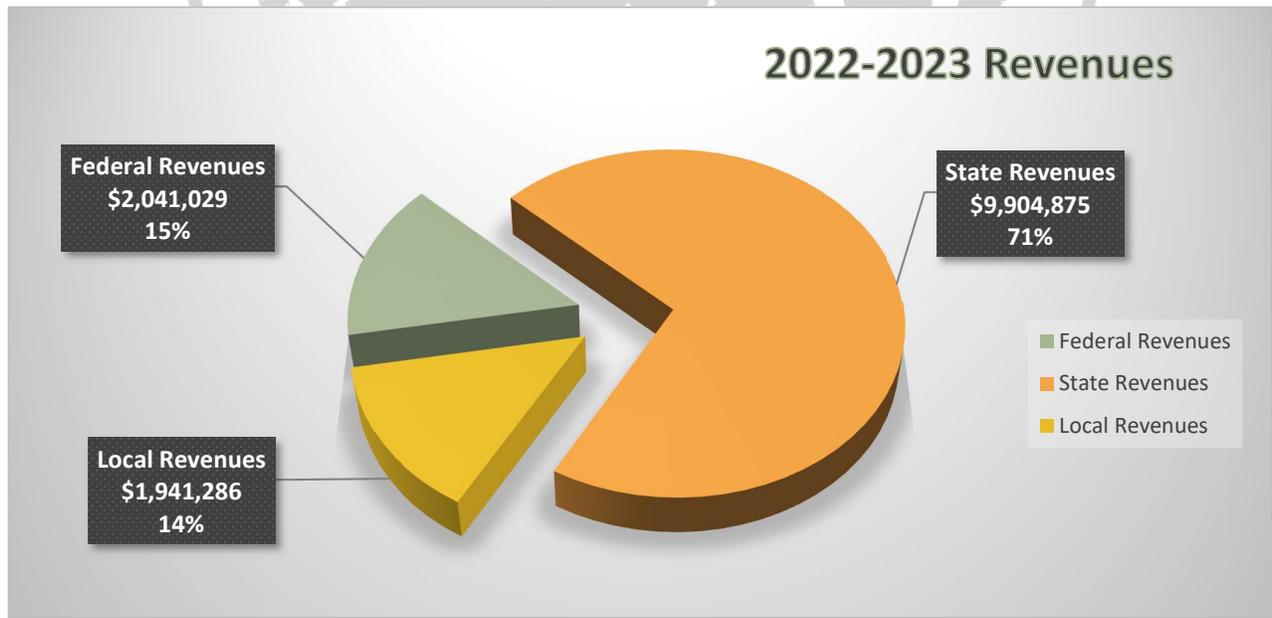
Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Federal Revenues are based on 2022-2023 information provided by the grantee. Total 2022-2023 First Interim federal revenues are projected at \$2,041,029.

State Revenues in the Child Development Fund include grants from the California Department of Education-Early Learning and Care Division and the Expanded Learning Opportunities Program (ELOP). Due to the current health concern and its impact on enrollment, our direct and indirect contracts will be held harmless, meaning we will earn our full awards without regard to actual attendance. State revenues are projected at \$9,815,066. STRS On-Behalf Pension contributions to the California State Teachers' Retirement System (CalSTRS) are included at \$89,809. Total 2022-2023 First Interim Budget state revenues are projected at \$9,904,875.

Other local revenues in the Child Development Fund include local parent fees and interest earnings. 2022-2023 First Interim Budget local revenues are projected at \$1,941,286.

Federal and state revenue funding is equal to 86% of total revenues. Local revenue funding is equal to 14% of total revenues. Total 2022-2023 First Interim Budget revenues are projected at \$13,887,190.



## Child Development Fund 2022-2023 First Interim Budget Assumptions

### Expenditures

Federal and state revenues are used to fund the restricted programs and cover all salaries, benefits, operating costs, and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant. Family Services plans on making program improvements at our CSPP and CCTR sites during the current year.

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

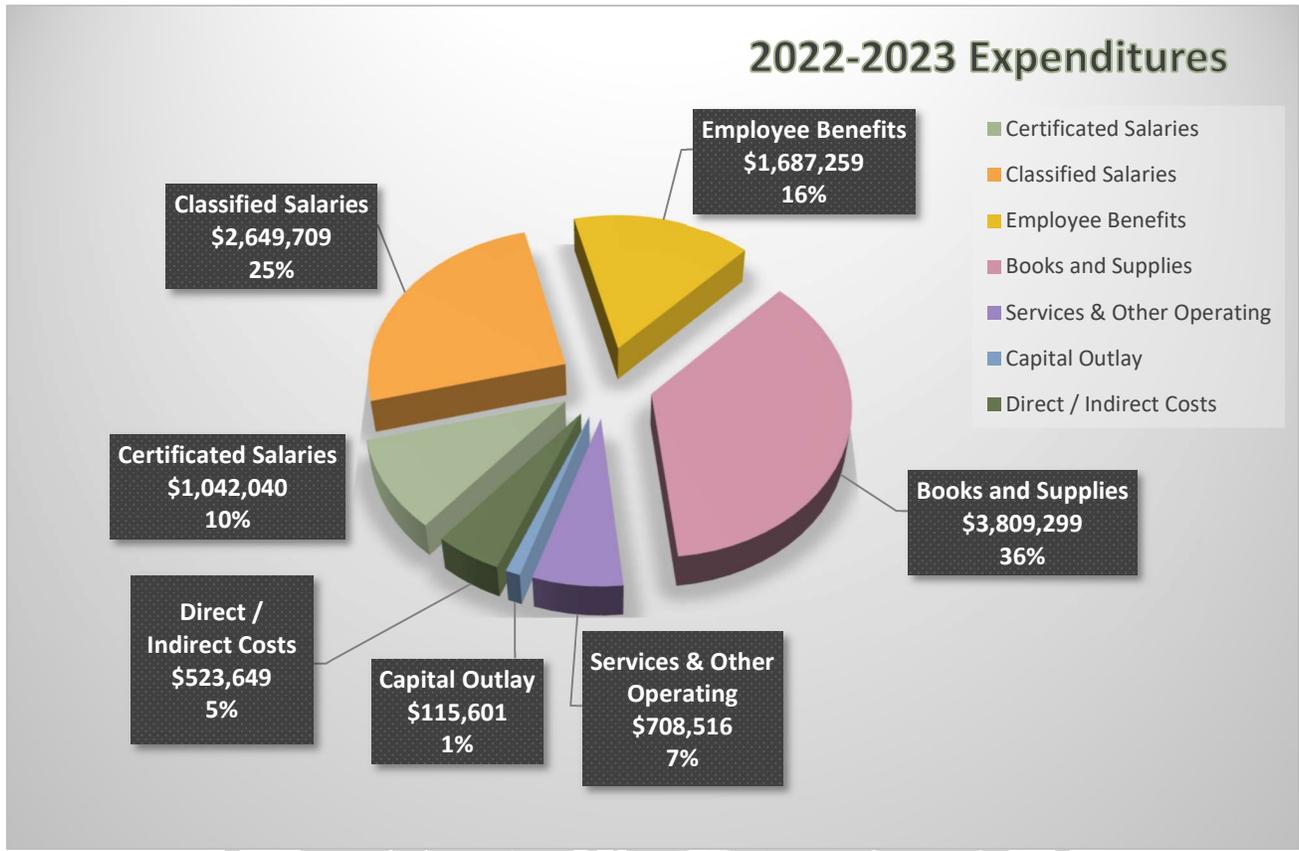
Salary and benefits are equal to 51% of total expenditures. Step and Column for all certificated employees is \$9,169 plus statutory benefits of \$2,735 for a total of \$11,904. Step and Column for all classified employees is \$27,665 plus statutory benefits of \$9,544 for a total of \$37,209. Other expenditures totaling 49%, include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.34% is included for both unrestricted and restricted programs. Total 2022-2023 First Interim Budget expenditures are projected at \$10,536,073.

Description	2022-2023 First Interim Budget FTEs
Certificated Teachers / Certificated Support	11.50
Classified	62.91
Management / Support	3.41
<b>Total FTE's (Full-time Equivalent)</b>	<b>77.82</b>

2022-2023 First Interim Budget includes 77.82 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 23.05% for certificated and 35.52% for classified.

# Child Development Fund 2022-2023 First Interim Budget Assumptions

## Expenditures - continued



## Fund Balance

The Child Development Fund started the fiscal year with a beginning balance of \$3,243,356. The projected ending fund balance of the Child Development Fund is \$6,594,473, which is primarily restricted to the Expanded Learning Opportunities Program.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,905,525.00	1,905,525.00	0.00	2,041,029.00	135,504.00	7.1%
3) Other State Revenue		8300-8599	2,686,698.00	2,686,698.00	5,310,068.42	9,904,875.00	7,218,177.00	268.7%
4) Other Local Revenue		8600-8799	1,048,909.00	1,048,909.00	557,718.30	1,941,286.00	892,377.00	85.1%
5) TOTAL, REVENUES			5,641,132.00	5,641,132.00	5,867,786.72	13,887,190.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	988,057.00	988,919.00	347,021.87	1,042,040.00	(53,121.00)	-5.4%
2) Classified Salaries		2000-2999	2,502,984.00	2,502,984.00	811,760.41	2,649,709.00	(146,725.00)	-5.9%
3) Employee Benefits		3000-3999	1,615,953.00	1,616,153.00	469,939.21	1,687,259.00	(71,106.00)	-4.4%
4) Books and Supplies		4000-4999	705,121.00	744,598.00	62,155.51	3,809,298.75	(3,064,700.75)	-411.6%
5) Services and Other Operating Expenditures		5000-5999	213,506.00	222,967.00	48,311.16	708,516.00	(485,549.00)	-217.8%
6) Capital Outlay		6000-6999	215,601.00	165,601.00	0.00	115,601.00	50,000.00	30.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	296,852.00	296,852.00	0.00	523,649.00	(226,797.00)	-76.4%
9) TOTAL, EXPENDITURES			6,538,074.00	6,538,074.00	1,739,188.16	10,536,072.75		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(896,942.00)	(896,942.00)	4,128,598.56	3,351,117.25		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(896,942.00)	(896,942.00)	4,128,598.56	3,351,117.25		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,254,017.00	3,243,356.25		3,243,356.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,254,017.00	3,243,356.25		3,243,356.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,254,017.00	3,243,356.25		3,243,356.25		
2) Ending Balance, June 30 (E + F1e)			2,357,075.00	2,346,414.25		6,594,473.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,334,305.00	2,334,304.00		6,594,473.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,770.00	12,110.50		.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.25)		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,905,525.00	1,905,525.00	0.00	2,041,029.00	135,504.00	7.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,905,525.00</b>	<b>1,905,525.00</b>	<b>0.00</b>	<b>2,041,029.00</b>	<b>135,504.00</b>	<b>7.1%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,391,972.00	2,391,972.00	741,963.00	2,351,419.00	(40,553.00)	-1.7%
All Other State Revenue	All Other	8590	294,726.00	294,726.00	4,568,105.42	7,553,456.00	7,258,730.00	2,462.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,686,698.00</b>	<b>2,686,698.00</b>	<b>5,310,068.42</b>	<b>9,904,875.00</b>	<b>7,218,177.00</b>	<b>268.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	1,000.00	1,000.00	681.56	2,000.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	1,047,909.00	1,047,909.00	557,036.74	1,939,286.00	891,377.00	85.1%
Interagency Services		8677	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,048,909.00</b>	<b>1,048,909.00</b>	<b>557,718.30</b>	<b>1,941,286.00</b>	<b>892,377.00</b>	<b>85.1%</b>
<b>TOTAL, REVENUES</b>			<b>5,641,132.00</b>	<b>5,641,132.00</b>	<b>5,867,786.72</b>	<b>13,887,190.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	672,385.00	673,247.00	234,710.86	703,498.00	(30,251.00)	-4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	315,672.00	315,672.00	112,311.01	338,542.00	(22,870.00)	-7.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>988,057.00</b>	<b>988,919.00</b>	<b>347,021.87</b>	<b>1,042,040.00</b>	<b>(53,121.00)</b>	<b>-5.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,123,160.00	1,123,160.00	348,160.24	1,151,216.00	(28,056.00)	-2.5%
Classified Support Salaries		2200	1,110,274.00	1,110,274.00	354,767.22	1,145,586.00	(35,312.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	269,550.00	269,550.00	108,832.95	352,907.00	(83,357.00)	-30.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,502,984.00</b>	<b>2,502,984.00</b>	<b>811,760.41</b>	<b>2,649,709.00</b>	<b>(146,725.00)</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	217,975.00	218,140.00	33,302.74	197,692.00	20,448.00	9.4%
PERS		3201-3202	662,597.00	662,597.00	212,449.82	739,248.00	(76,651.00)	-11.6%
OASDI/Medicare/Alternative		3301-3302	225,459.00	225,471.00	73,167.97	246,431.00	(20,960.00)	-9.3%
Health and Welfare Benefits		3401-3402	409,323.00	409,323.00	113,353.62	389,609.00	19,714.00	4.8%
Unemployment Insurance		3501-3502	17,456.00	17,461.00	5,498.91	18,356.00	(895.00)	-5.1%
Workers' Compensation		3601-3602	69,820.00	69,838.00	23,124.97	74,266.00	(4,428.00)	-6.3%
OPEB, Allocated		3701-3702	13,323.00	13,323.00	9,041.18	21,657.00	(8,334.00)	-62.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,615,953.00</b>	<b>1,616,153.00</b>	<b>469,939.21</b>	<b>1,687,259.00</b>	<b>(71,106.00)</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	684,121.00	478,391.00	41,563.47	3,543,091.75	(3,064,700.75)	-640.6%
Noncapitalized Equipment		4400	21,000.00	266,207.00	20,592.04	266,207.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>705,121.00</b>	<b>744,598.00</b>	<b>62,155.51</b>	<b>3,809,298.75</b>	<b>(3,064,700.75)</b>	<b>-411.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,900.00	10,495.00	4,920.62	9,495.00	1,000.00	9.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,186.00	18,269.00	4,693.63	13,418.00	4,851.00	26.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	320.00	1,320.00	371.71	1,320.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	192,980.00	192,763.00	38,080.02	682,963.00	(490,200.00)	-254.3%
Communications		5900	120.00	120.00	245.18	1,320.00	(1,200.00)	-1,000.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>213,506.00</b>	<b>222,967.00</b>	<b>48,311.16</b>	<b>708,516.00</b>	<b>(485,549.00)</b>	<b>-217.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	215,601.00	165,601.00	0.00	115,601.00	50,000.00	30.2%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>215,601.00</b>	<b>165,601.00</b>	<b>0.00</b>	<b>115,601.00</b>	<b>50,000.00</b>	<b>30.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	296,852.00	296,852.00	0.00	523,649.00	(226,797.00)	-76.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			296,852.00	296,852.00	0.00	523,649.00	(226,797.00)	-76.4%
<b>TOTAL, EXPENDITURES</b>			6,538,074.00	6,538,074.00	1,739,188.16	10,536,072.75		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	6,594,473.28
Total, Restricted Balance		6,594,473.28



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

CAFETERIA SPECIAL  
REVENUE FUND

2022 - 2023

First Interim

# Cafeteria Special Revenue Fund 2022-2023 First Interim Budget Assumptions

## Overview

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

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

The Nutrition Services Program prepared and served 1,024,865 breakfasts and 2,116,657 lunches, as well as 186,430 a la carte meals during the 2021-2022 fiscal year.

## Revenues

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

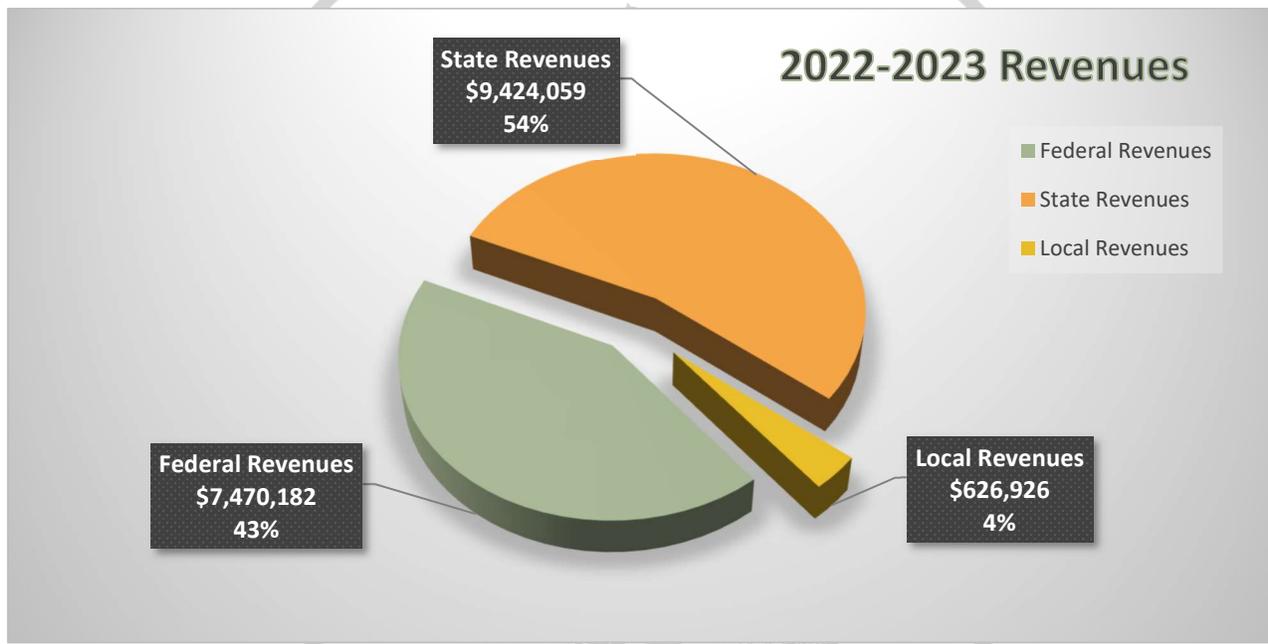
Revenues within the Cafeteria Special Revenue Fund include federal and state reimbursements and unrestricted sources. Revenue projections are based on 180 student days. Federal and state reimbursements are based on qualifying meals. Projections include supplemental state funding to cover the difference between the federal free meal reimbursement rate, and the reduced-price and paid reimbursement rates. Revenue from these sources is projected at \$16,292,243 and is based on 2022-2023 program participation levels through October 2022. Federal donated commodities entitlement is projected at \$601,998.

# Cafeteria Special Revenue Fund 2022-2023 First Interim Budget Assumptions

## Revenues – continued

Unrestricted revenues include meal sales, and interest earnings. Revenue from these sources is projected at \$626,926 and is based on a la carte food sales from the 2022-2023 participation levels through October 2022, current interest rates, cash-flow analysis, and historical data.

Approximately 35% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals. Federal and state reimbursements are equal to 96% of total revenues. Donated food commodities within federal revenues are equal to 8%. Local revenues are equal to 4% of total revenues. Total 2022-2023 revenues are projected at \$17,521,167.



## Expenditures

All revenue sources are used to cover total expenditures within the Cafeteria Special Revenue Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.34%.

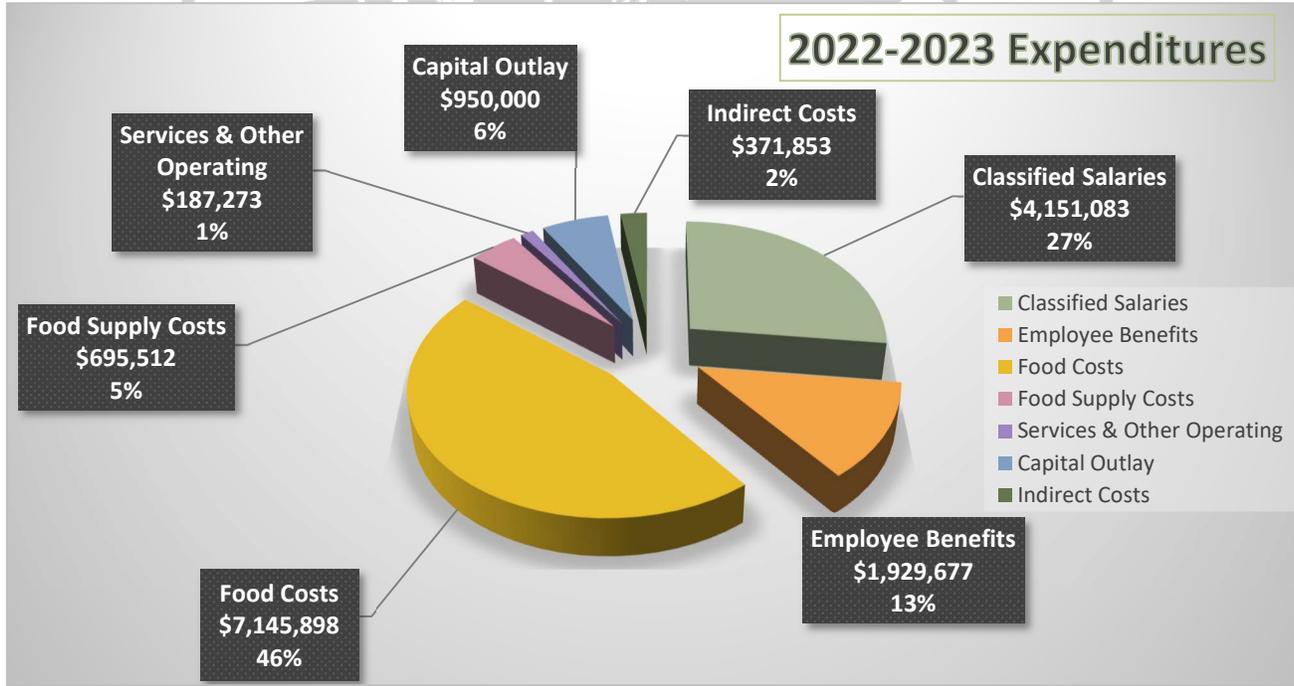
# Cafeteria Special Revenue Fund 2022-2023 First Interim Budget Assumptions

## Expenditures - continued

Salary and benefits account for 40% of total expenditures. Step and Column for all classified employees is \$42,359 plus statutory benefits of \$14,566 for a total of \$56,925. Food costs, commodities, and supplies account for 51% of total expenditures. All other costs account for 9% of total expenditures. Total 2022-2023 First Interim Budget expenditures are projected at \$15,431,296.

Description	2022-2023 First Interim Budget FTE's
Classified Management	3.00
Classified	96.56
<b>Total FTE's (Full-Time equivalents)</b>	<b>99.56</b>

2022-2023 First Interim Budget includes 99.56 Full-Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$10,850 per FTE. Fixed charges are calculated at 35.52% for classified positions.



# Cafeteria Special Revenue Fund 2022-2023 First Interim Budget Assumptions

## Fund Balance

The Cafeteria Special Revenue Fund projects an ending balance of \$4,516,827 for the 2022-2023 fiscal year.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,511,188.00	5,511,188.00	2,846,741.74	7,470,182.00	1,958,994.00	35.5%
3) Other State Revenue		8300-8599	7,287,259.00	7,287,259.00	3,070,760.92	9,424,059.00	2,136,800.00	29.3%
4) Other Local Revenue		8600-8799	593,000.00	593,000.00	201,146.76	626,926.00	33,926.00	5.7%
5) TOTAL, REVENUES			13,391,447.00	13,391,447.00	6,118,649.42	17,521,167.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,462,817.00	3,462,817.00	1,211,716.39	4,151,083.00	(688,266.00)	-19.9%
3) Employee Benefits		3000-3999	1,561,462.00	1,561,462.00	506,364.85	1,929,677.00	(368,215.00)	-23.6%
4) Books and Supplies		4000-4999	6,142,329.00	6,142,329.00	2,499,915.38	7,841,410.00	(1,699,081.00)	-27.7%
5) Services and Other Operating Expenditures		5000-5999	116,400.00	116,400.00	96,507.27	187,273.00	(70,873.00)	-60.9%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	70,431.61	950,000.00	(700,000.00)	-280.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	298,708.00	298,708.00	0.00	371,853.00	(73,145.00)	-24.5%
9) TOTAL, EXPENDITURES			11,831,716.00	11,831,716.00	4,384,935.50	15,431,296.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,559,731.00	1,559,731.00	1,733,713.92	2,089,871.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,559,731.00	1,559,731.00	1,733,713.92	2,089,871.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,795,007.00	766,913.49		4,293,896.31	3,526,982.82	459.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,795,007.00	766,913.49		4,293,896.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,795,007.00	766,913.49		4,293,896.31		
2) Ending Balance, June 30 (E + F1e)			4,354,738.00	2,326,644.49		6,383,767.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,354,738.00	2,334,043.12		6,383,767.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(7,398.63)		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	4,956,790.00	4,956,790.00	2,602,275.36	6,868,184.00	1,911,394.00	38.6%
Donated Food Commodities		8221	554,398.00	554,398.00	244,466.38	601,998.00	47,600.00	8.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,511,188.00	5,511,188.00	2,846,741.74	7,470,182.00	1,958,994.00	35.5%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	7,287,259.00	7,287,259.00	3,070,760.92	9,424,059.00	2,136,800.00	29.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,287,259.00	7,287,259.00	3,070,760.92	9,424,059.00	2,136,800.00	29.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	585,000.00	585,000.00	200,866.83	622,926.00	37,926.00	6.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	279.93	4,000.00	(4,000.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			593,000.00	593,000.00	201,146.76	626,926.00	33,926.00	5.7%
TOTAL, REVENUES			13,391,447.00	13,391,447.00	6,118,649.42	17,521,167.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,850,006.00	2,850,006.00	981,372.43	3,482,319.00	(632,313.00)	-22.2%
Classified Supervisors' and Administrators' Salaries		2300	373,706.00	373,706.00	230,212.68	668,764.00	(295,058.00)	-79.0%
Clerical, Technical and Office Salaries		2400	239,105.00	239,105.00	131.28	0.00	239,105.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,462,817.00	3,462,817.00	1,211,716.39	4,151,083.00	(688,266.00)	-19.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	867,913.00	867,913.00	278,873.61	1,022,735.00	(154,822.00)	-17.8%
OASDI/Medicare/Alternative		3301-3302	264,247.00	264,247.00	87,795.01	313,413.00	(49,166.00)	-18.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	337,699.00	337,699.00	107,879.61	482,413.00	(144,714.00)	-42.9%
Unemployment Insurance		3501-3502	17,315.00	17,315.00	5,752.90	20,535.00	(3,220.00)	-18.6%
Workers' Compensation		3601-3602	69,258.00	69,258.00	24,202.26	83,002.00	(13,744.00)	-19.8%
OPEB, Allocated		3701-3702	5,030.00	5,030.00	1,861.46	7,579.00	(2,549.00)	-50.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,561,462.00</b>	<b>1,561,462.00</b>	<b>506,364.85</b>	<b>1,929,677.00</b>	<b>(368,215.00)</b>	<b>-23.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	193.02	500.00	(500.00)	New
Materials and Supplies		4300	403,111.00	403,111.00	167,883.12	545,012.00	(141,901.00)	-35.2%
Noncapitalized Equipment		4400	50,000.00	50,000.00	69,022.75	150,000.00	(100,000.00)	-200.0%
Food		4700	5,689,218.00	5,689,218.00	2,262,816.49	7,145,898.00	(1,456,680.00)	-25.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,142,329.00</b>	<b>6,142,329.00</b>	<b>2,499,915.38</b>	<b>7,841,410.00</b>	<b>(1,699,081.00)</b>	<b>-27.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	1,286.16	2,500.00	1,000.00	28.6%
Dues and Memberships		5300	1,600.00	1,600.00	1,805.99	1,600.00	0.00	0.0%
Insurance		5400-5450	2,500.00	2,500.00	2,376.00	3,000.00	(500.00)	-20.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,800.00	8,800.00	14,201.63	36,300.00	(27,500.00)	-312.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	4,830.16	11,000.00	(1,000.00)	-10.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	72,007.33	132,873.00	(42,873.00)	-47.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>116,400.00</b>	<b>116,400.00</b>	<b>96,507.27</b>	<b>187,273.00</b>	<b>(70,873.00)</b>	<b>-60.9%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	250,000.00	70,431.61	950,000.00	(700,000.00)	-280.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>70,431.61</b>	<b>950,000.00</b>	<b>(700,000.00)</b>	<b>-280.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	298,708.00	298,708.00	0.00	371,853.00	(73,145.00)	-24.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>298,708.00</b>	<b>298,708.00</b>	<b>0.00</b>	<b>371,853.00</b>	<b>(73,145.00)</b>	<b>-24.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,831,716.00</b>	<b>11,831,716.00</b>	<b>4,384,935.50</b>	<b>15,431,296.00</b>		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,218,852.43
5810	Other Restricted Federal	5,814.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	134,100.88
Total, Restricted Balance		6,383,767.31



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

BUILDING  
FUND

2022 - 2023  
First Interim

# Building Fund

## 2022-2023 First Interim Budget Assumptions

### Overview

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

### Revenues and Other Financing Sources

Local revenues include interest earnings of \$60,000. Other financing sources include Series F Bond sale in the amount of \$18,678,000.

### Expenditures

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

### Fund Balance

The Building Fund projects an ending fund balance of \$19,597,208 for the 2022-2023 fiscal year.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	20,562.24	96,179.00	36,179.00	60.3%
5) TOTAL, REVENUES			60,000.00	60,000.00	20,562.24	96,179.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	173,300.00	173,300.00	202,954.69	1,041,560.00	(868,260.00)	-501.0%
5) Services and Other Operating Expenditures		5000-5999	3,421,058.00	3,421,058.00	300,946.06	3,767,544.00	(346,486.00)	-10.1%
6) Capital Outlay		6000-6999	7,114,102.00	7,114,102.00	11,970.84	10,538,532.00	(3,424,430.00)	-48.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,708,460.00	10,708,460.00	515,871.59	15,347,636.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,648,460.00)	(10,648,460.00)	(495,309.35)	(15,251,457.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	19,000,000.00	19,000,000.00	18,678,000.00	18,678,000.00	(322,000.00)	-1.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,000,000.00	19,000,000.00	18,678,000.00	18,678,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,351,540.00	8,351,540.00	18,182,690.65	3,426,543.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,892,281.00	16,170,664.96		16,170,664.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,892,281.00	16,170,664.96		16,170,664.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,892,281.00	16,170,664.96		16,170,664.96		
2) Ending Balance, June 30 (E + F1e)			24,243,821.00	24,522,204.96		19,597,207.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,243,821.00	24,522,204.96		19,597,207.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	4,384.72	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	16,177.52	36,179.00	36,179.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	20,562.24	96,179.00	36,179.00	60.3%
TOTAL, REVENUES			60,000.00	60,000.00	20,562.24	96,179.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	103,300.00	103,300.00	462.18	200,000.00	(96,700.00)	-93.6%
Noncapitalized Equipment		4400	70,000.00	70,000.00	202,492.51	841,560.00	(771,560.00)	-1,102.2%
TOTAL, BOOKS AND SUPPLIES			173,300.00	173,300.00	202,954.69	1,041,560.00	(868,260.00)	-501.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	508,273.00	508,273.00	190,310.95	1,003,236.00	(494,963.00)	-97.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,912,785.00	2,912,785.00	110,635.11	2,764,308.00	148,477.00	5.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,421,058.00	3,421,058.00	300,946.06	3,767,544.00	(346,486.00)	-10.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,889,887.00	6,889,887.00	11,970.84	10,356,774.00	(3,466,887.00)	-50.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	209,215.00	209,215.00	0.00	166,758.00	42,457.00	20.3%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			7,114,102.00	7,114,102.00	11,970.84	10,538,532.00	(3,424,430.00)	-48.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,708,460.00	10,708,460.00	515,871.59	15,347,636.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	19,000,000.00	19,000,000.00	18,678,000.00	18,678,000.00	(322,000.00)	-1.7%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,000,000.00	19,000,000.00	18,678,000.00	18,678,000.00	(322,000.00)	-1.7%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,000,000.00	19,000,000.00	18,678,000.00	18,678,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	19,597,207.96
Total, Restricted Balance		19,597,207.96



**MURRIETA VALLEY**  
UNIFIED SCHOOL DISTRICT

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

CAPITAL FACILITIES  
FUND

2022 - 2023  
First Interim

# Capital Facilities Fund

## 2022-2023 First Interim Budget Assumptions

### Overview

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

### Revenues and Other Financing Sources

Collection of Developer Fees is based on housing development projected for 2022-2023. The fees to be collected are anticipated at \$2,150,000.

Interest earnings are projected at \$8,000.

Community Facilities District (CFD) funds from the levy of special taxes are also budgeted in this fund. The revenue from the CFDs pays the debt service on the district-wide solar project and the District Support Center.

### Expenditures

Budgeted expenditures for 2022-2023 in this fund include:

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

### Fund Balance

The Capital Facilities Fund projects an ending fund balance of \$8,359,453 for the 2022-2023 fiscal year.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,628,545.00	5,628,545.00	1,147,148.64	8,853,501.00	3,224,956.00	57.3%
5) TOTAL, REVENUES			5,628,545.00	5,628,545.00	1,147,148.64	8,853,501.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	179,579.00	179,579.00	67,244.42	196,875.00	(17,296.00)	-9.6%
3) Employee Benefits		3000-3999	69,525.00	69,525.00	25,048.02	74,568.00	(5,043.00)	-7.3%
4) Books and Supplies		4000-4999	34,491.00	57,491.00	7,892.76	63,988.00	(6,497.00)	-11.3%
5) Services and Other Operating Expenditures		5000-5999	1,993,840.00	2,107,972.00	420,854.72	2,116,631.00	(8,659.00)	-0.4%
6) Capital Outlay		6000-6999	4,675,755.00	4,538,623.00	115,148.13	4,746,957.00	(208,334.00)	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		252,048.00	252,048.00	123,691.15	252,048.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,205,238.00	7,205,238.00	759,879.20	7,451,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,576,693.00)	(1,576,693.00)	387,269.44	1,402,434.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,576,693.00)	(1,576,693.00)	387,269.44	1,402,434.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,213,952.00	6,957,018.78		6,957,018.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,213,952.00	6,957,018.78		6,957,018.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,213,952.00	6,957,018.78		6,957,018.78		
2) Ending Balance, June 30 (E + F1e)			3,637,259.00	5,380,325.78		8,359,452.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,637,259.00	5,380,325.78		8,359,452.78		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	705.84	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	650,000.00	650,000.00	1,146,442.80	2,150,000.00	1,500,000.00	230.8%
Other Local Revenue								
All Other Local Revenue		8699	4,970,545.00	4,970,545.00	0.00	6,695,501.00	1,724,956.00	34.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,628,545.00	5,628,545.00	1,147,148.64	8,853,501.00	3,224,956.00	57.3%
TOTAL, REVENUES			5,628,545.00	5,628,545.00	1,147,148.64	8,853,501.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	147,771.00	147,771.00	55,333.80	162,154.00	(14,383.00)	-9.7%
Clerical, Technical and Office Salaries		2400	31,808.00	31,808.00	11,910.62	34,721.00	(2,913.00)	-9.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>179,579.00</b>	<b>179,579.00</b>	<b>67,244.42</b>	<b>196,875.00</b>	<b>(17,296.00)</b>	<b>-9.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,559.00	45,559.00	16,325.28	49,059.00	(3,500.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	13,690.00	13,690.00	5,058.60	14,648.00	(958.00)	-7.0%
Health and Welfare Benefits		3401-3402	5,786.00	5,786.00	1,988.60	5,966.00	(180.00)	-3.1%
Unemployment Insurance		3501-3502	898.00	898.00	330.63	977.00	(79.00)	-8.8%
Workers' Compensation		3601-3602	3,592.00	3,592.00	1,344.91	3,918.00	(326.00)	-9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>69,525.00</b>	<b>69,525.00</b>	<b>25,048.02</b>	<b>74,568.00</b>	<b>(5,043.00)</b>	<b>-7.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,149.00	4,149.00	158.76	8,435.00	(4,286.00)	-103.3%
Noncapitalized Equipment		4400	33,342.00	53,342.00	7,734.00	55,553.00	(2,211.00)	-4.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>34,491.00</b>	<b>57,491.00</b>	<b>7,892.76</b>	<b>63,988.00</b>	<b>(6,497.00)</b>	<b>-11.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,188.00	235,861.00	74,353.28	251,933.00	(16,072.00)	-6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,759,652.00	1,872,111.00	346,501.44	1,864,698.00	7,413.00	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,993,840.00</b>	<b>2,107,972.00</b>	<b>420,854.72</b>	<b>2,116,631.00</b>	<b>(8,659.00)</b>	<b>-0.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	293,801.00	274,551.00	750.00	2,805,046.00	(2,530,495.00)	-921.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,381,954.00	4,264,072.00	114,398.13	1,941,911.00	2,322,161.00	54.5%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,675,755.00</b>	<b>4,538,623.00</b>	<b>115,148.13</b>	<b>4,746,957.00</b>	<b>(208,334.00)</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	52,048.00	52,048.00	23,691.15	52,048.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	100,000.00	200,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			252,048.00	252,048.00	123,691.15	252,048.00	0.00	0.0%
TOTAL, EXPENDITURES			7,205,238.00	7,205,238.00	759,879.20	7,451,067.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	8,359,452.78
Total, Restricted Balance		8,359,452.78



**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

First Interim

# Special Reserve Fund for Capital Outlay Projects 2022-2023 First Interim Budget Assumptions

## Overview

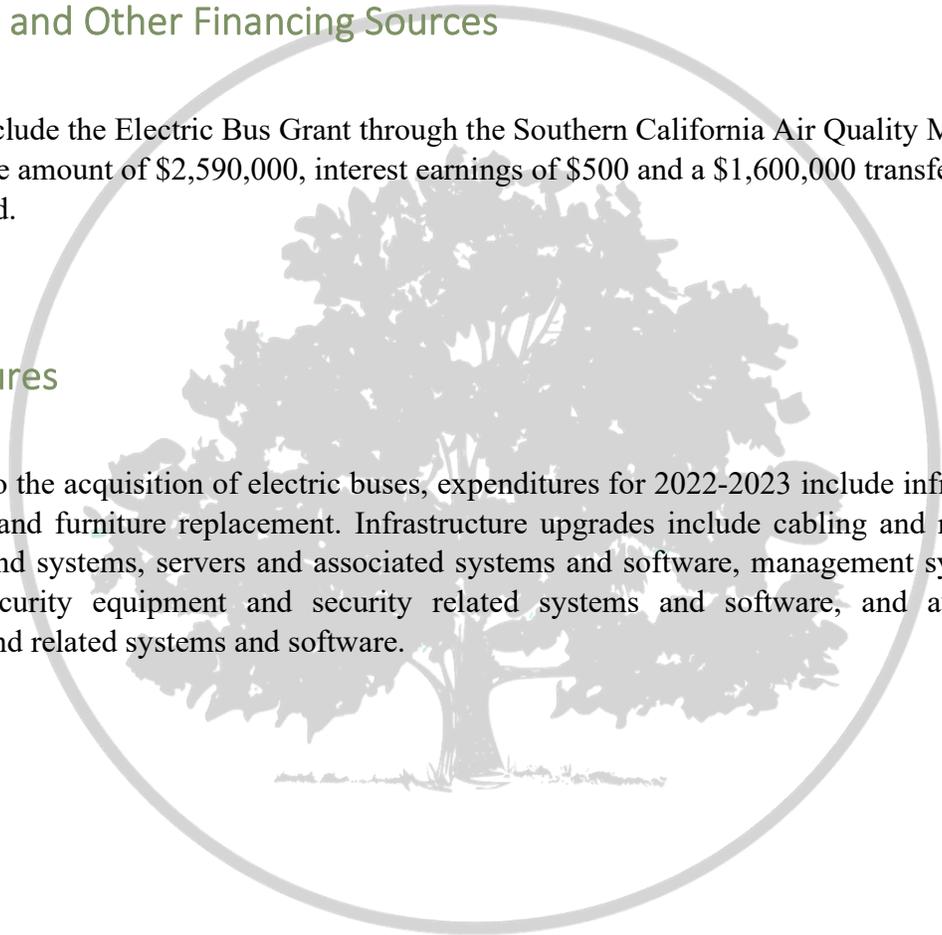
The Special Reserve Fund for Capital Outlay Projects is used to account for revenue and expenditures associated with furniture, technology equipment, and technology infrastructure.

## Revenues and Other Financing Sources

Revenues include the Electric Bus Grant through the Southern California Air Quality Management District in the amount of \$2,590,000, interest earnings of \$500 and a \$1,600,000 transfer from General Fund.

## Expenditures

In addition to the acquisition of electric buses, expenditures for 2022-2023 include infrastructure, technology, and furniture replacement. Infrastructure upgrades include cabling and networking equipment and systems, servers and associated systems and software, management systems and software, security equipment and security related systems and software, and audio/visual equipment and related systems and software.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	2,590,000.00	2,590,000.00	New
4) Other Local Revenue		8600-8799	500.00	500.00	86.47	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	86.47	2,590,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,764,398.00	1,714,498.00	1,337,600.10	3,143,986.63	(1,429,488.63)	-83.4%
5) Services and Other Operating Expenditures		5000-5999	42,210.00	92,110.00	42,072.58	157,875.31	(65,765.31)	-71.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	2,590,000.00	(2,590,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,806,608.00	1,806,608.00	1,379,672.68	5,891,861.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,806,108.00)	(1,806,108.00)	(1,379,586.21)	(3,301,361.94)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,600,000.00	1,600,000.00	0.00	1,600,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(206,108.00)	(206,108.00)	(1,379,586.21)	(1,701,361.94)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,655,823.00	1,701,361.94		1,701,361.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,655,823.00	1,701,361.94		1,701,361.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,655,823.00	1,701,361.94		1,701,361.94		
2) Ending Balance, June 30 (E + F1e)			1,449,715.00	1,495,253.94		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	1,372,135.00	1,389,809.63		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	77,580.00	105,444.31		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	2,590,000.00	2,590,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	2,590,000.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	86.47	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	86.47	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	86.47	2,590,500.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	800,165.00	262,979.00	393,430.66	928,861.00	(665,882.00)	-253.2%
Noncapitalized Equipment		4400	964,233.00	1,451,519.00	944,169.44	2,215,125.63	(763,606.63)	-52.6%
TOTAL, BOOKS AND SUPPLIES			1,764,398.00	1,714,498.00	1,337,600.10	3,143,986.63	(1,429,488.63)	-83.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,938.00	35,338.00	15,849.40	90,782.31	(55,444.31)	-156.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,272.00	56,772.00	26,223.18	67,093.00	(10,321.00)	-18.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,210.00	92,110.00	42,072.58	157,875.31	(65,765.31)	-71.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	2,590,000.00	(2,590,000.00)	New
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	2,590,000.00	(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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,806,608.00	1,806,608.00	1,379,672.68	5,891,861.94		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,600,000.00	1,600,000.00	0.00	1,600,000.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00