

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
December 13, 2023
3:30 pm, Multi-Purpose Room
Agenda**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, November 8, 2023

C. Community Input

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

D. Board Report

E. Superintendent's Report

F. Staff Report

G. Student Report

H. Public Hearing

1. 2022/2023 Developer Fee Certification

A public hearing will be held to allow for comment on the need to continue the collection of developer fees.

I. Information Items

1. Enrollment Update

The Board will receive an update regarding enrollment.

2. Report Card Comparison

The Board will receive information about student progress on report cards.

3. 2023/2024 Consolidated Application for Funding Federal Programs (CARS)

The Board will receive information regarding the winter release of the 2023/2024 Consolidated Application for Funding Federal Programs.

4. Modernization Update

The Board will receive an update regarding modernization.

J. Action Items

1. Board of Trustees Organizational Business

- a. Election of Board President
- b. Election of Board Clerk
- c. Appointment of Board Secretary

2. 1st Interim Budget Report- District Certification

The Board will consider for approval Happy Valley Elementary Schools District's Positive Certification that it can meet its financial obligations for the remainder of 2023/2024.

3. 2022/2023 Developer Fee Certification

The Board will consider approval of the 2022/2023 Developer Fee Certification.

4. Update of Bylaw 9250

The Board will review and consider approval of the changes to Bylaw 9250. The Board will consider current requests for professional development.

5. Contract for Modernization Project of Administration Building

The District published a Request for Bid for the modernization of the existing Administration Building, including tenant improvement of existing office space and demolition of student restrooms. Bids were due on or before November 29, at 2 pm., 2023 at the District Office. Four bids were received ranging in price from \$578,000 to \$950,000. The District is required to accept the lowest bid. The District will consider moving forward with awarding Selway Construction for the modernization project of the Administration Building.

K. Consent Items

1. The Board will consider approval of vendor warrants paid since the last meeting.

L. Communications and Announcements

1. Dec. 20- Parent Club Meeting, 6:30 pm, Via Zoom
2. Dec. 21- Winter Concert, 9:35 am, MPR
3. Dec. 22- PeaceBuilder Assembly, 11:15 am, Stage
4. Dec. 25- Jan. 5- No School, Winter Break
5. Jan. 15- No School, Martin Luther King Jr. Day
6. Jan. 17- Board Meeting, 3:30 pm, MPR, All Invited
7. Jan. 24- Parent Club Meeting, 6:30 pm, Via Zoom
8. Jan. 26- PeaceBuilder Assembly, 11:15 pm, Stage

M. Closed Session

Negotiations

N. Report Out Of Closed Session

O. Adjournment

Happy Valley School District
Regular Board Meeting
November 8, 2023
MINUTES

The meeting was called to order by the Board President at 3:30pm

BOARD MEMBERS PRESENT: Freeman, Willet, Hodges, Trotter

BOARD MEMBERS ABSENT: Frandle

STAFF MEMBERS PRESENT: Stewart, Lynd, Doolan

STUDENTS PRESENT: Paige, Charlie

A. APPROVAL OF THE AGENDA

MSC FREEMAN/HODGES to approve the Board Meeting agenda as written.

Unanimous.

B. APPROVAL OF THE MINUTES

MSC WILLET/FREEMAN to approve the minutes from the Regular Board Meeting October 11, 2023. Unanimous.

C. COMMUNITY INPUT

None.

D. BOARD REPORT

1. Cliff Hodges reminded the Board about the Redwood Gala this Saturday.

E. SUPERINTENDENT'S REPORT

Michelle Stewart informed the Board of the following:

1. Over the weekend Parent Club sanded our picnic tables and Carly Trotter single handedly stained them with her kids. Cliff Hodges cut down a tree that fell over the bridge before school started Monday morning.
2. This last month we've had Halloween, College and Career Week, Career Day, end of the trimester assessments, and an assembly where students dressed up as a career. The teachers were interviewed about their college and careers. Our teachers work really hard to make wonderful memories for our students.
3. November 1st our teachers met with the other small school districts for a full day training. The morning was focused on Trauma Informed Care, and the afternoon we discussed incident command safety.

F. STAFF REPORT

Lindsey Doolan informed the Board of the following:

1. Every classroom has been busy with Halloween, report cards, and preparing for Parent/Teacher Conferences.
2. Some classes have been starting life sciences.
3. Writing celebrations are happening in many of the classrooms.

G. STUDENT REPORT

Paige and Charlie informed the Board of the following:

1. They met with Dr. Faris Sabbah to go over their roles and responsibilities as student board members.
1. On Halloween there was a parade and a lot of fun activities.
2. On Career Day there were visitors in every classroom.
3. At the student council meeting they talked about charities for the holidays.
4. Starting Monday there will be new toilet paper holders in the bathrooms.

H. PUBLIC HEARING

MSC FREEMAN/TROTTER to close the meeting for a Public Hearing at 3:36pm for the following. Unanimous.

1. PUBLIC HEARING REGARDING CALLING AN ELECTION TO RENEW EXISTING EDUCATION PARCEL TAX

Allowing for comment on calling an election to renew existing education parcel tax.

2. HAPPY VALLEY ELEMENTARY SCHOOL UPDATED SAFE SCHOOL PLAN, EMERGENCY PROCEDURES

Allowing for comment on the Happy Valley Elementary School Safe School Plan, Emergency Procedures. Unanimous.

MSC FREEMAN/TROTTER to reopen the meeting at 3:37pm there being no public comment. Unanimous.

I. INFORMATION ITEMS

1. ENROLLMENT UPDATE

The Board received an update regarding enrollment: Special Education placements count in overall enrollment. With placements and new students moving into the district we could possibly be at 128 students by January. With the potential increase in students at the upper grade levels, we will need to continue to hold IDT's through the summer.

2. MODERNIZATION UPDATE

The Board received an update regarding modernization. The closeout project is almost finished. Costs have increased since the modernization project was first approved. Apportionment is scheduled for March. Demolition to start in the summer.

3. CAASPP SCORES

The Board received information regarding Happy Valley's CAASPP scores for the 2022-2023 school year. Happy Valley improved in both Math and ELA and the scores are the highest in the county.

3. CERTIFICATION OF 2022-2023 UNAUDITED ACTUALS

The Board received information regarding the certifying of Happy Valley's 2022-2023 Unaudited Actuals by the Santa Cruz County Office of Education.

4. COMMUNITY FOUNDATION OF SANTA CRUZ

The Board received an update regarding the Happy Valley School Foundation Fund through September 30, 2023.

J. ACTION ITEMS

1. BOARD RESOLUTION #23-24-04 ORDERING AN ELECTION FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF LEVYING AN EDUCATION PARCEL TAX UPON EACH PARCEL IN THE DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER.

Background/Staff Report:

The District parcel tax of \$99 per parcel per year which was approved in June 2018 is scheduled to expire in 2023-24. By submitting a renewal parcel tax measure to District voters, the District will continue to have a source of general fund revenues that can enable it to continue its quality programs and attract and retain qualified teachers.

The Resolution presented for Board vote following a public hearing calls a March 5, 2024 parcel tax election in the District, on the same date as the statewide primary election. The Resolution contains all legally required elements to call a parcel tax election. It calls for continuing the same parcel tax of \$99 per parcel for a new term of 8 years. Revenues will be applied to maintaining art and music programs, providing classroom technology, attracting and retaining teachers and staff and supporting classroom instruction. The senior citizen exemption will continue to apply to the renewed tax as was approved in 2018 and property owners who have already been granted an exemption will not have to re-apply for an exemption. In order to call the parcel tax election, the Resolution must have a majority vote of the Board, and the signed resolution must be filed with the County Election official no later than December 8, 2023, for placement on the March 5, 2024 ballot.

MSC FREEMAN/TROTTER to approve Resolution #23-24-04 to order an election for the purpose of submitting to the qualified electors of the District, levying an education parcel tax upon each parcel in the District for educational purposes and establish the specifications of the election order for the March 5, 2024 ballot. Unanimous.

2. HAPPY VALLEY ELEMENTARY SCHOOL SAFE SCHOOL PLAN, EMERGENCY PROCEDURES

MSC WILLET/FREEMAN to approve the Happy Valley Elementary School Safe Plan, Emergency Procedures with the suggested updates: Assembly location to the blacktop, reunion site to the stage or lower parking lot if on site, the primary reunion gate to the stage or lower parking lot, the secondary reunion gate to the Happy Valley Conference Center (alternate is Delaveaga Park), and to update the new template and phone numbers. Unanimous.

3. BOARD POLICY

MSC FREEMAN/TROTTER to approve the policy updates with suggested changes. Unanimous.

4. CONTRACT WITH HARSHWAL AND COMPANY LLP

MSC FREEMAN/WILLET to approve the contract with Harshwal and Company LLP, Certified Public Accountants. Unanimous.

5. FIELD TRIP FORMS

MSC HODGES/TROTTER to approve the updated field trip forms. Unanimous.

6. BOARD INVOLVEMENT AND PROFESSIONAL DEVELOPMENT

MSC TROTTER/HODGES to approve creating a resolution for Board involvement and professional development with total cost not to exceed \$2500 per year (to be brought back at a future Board meeting). Unanimous.

K. CONSENT AGENDA

MSC FREEMAN/WILLET to approve the vendor warrants paid since the last meeting. Unanimous.

L. COMMUNICATION AND ANNOUNCEMENTS

1. November 10, 2023 - No School, Veterans Day
2. November 11, 2023 - Redwood Gala, 6:00pm, Bargetto Winery
3. November 13-17, 2023 - Parent Teacher Conferences, Grades K-6th released at 12:45pm
4. November 15, 2023 - Parent Club Meeting, 6:30pm, Via Zoom
5. November 20-24, 2023 - No School, Thanksgiving Break
6. December 1, 2023 - PeaceBuilders Assembly, 11:15am, Stage
7. December 13, 2023 - Board Meeting, 3:30pm, MPR
8. December 20, 2023 - Parent Club Meeting, 6:30pm, Via Zoom
9. December 21, 2023 - Winter Concert, 9:35am, MPR
10. December 22, 2023 - PeaceBuilder Assembly, 11:15am, Stage

M. CLOSED SESSION

The Board adjourned into closed session at 4:46pm to discuss negotiations.

N. REPORT OUT OF CLOSED SESSION

The Board reported out of closed session, at 5:11pm, nothing to report.

O. ADJOURNMENT

MSC WILLET/HODGES to adjourn the meeting, there being no further business, 5:12pm. Unanimous.

pl

Notice of Public Hearing December 13, 2023, 3:30pm In the Multi-Purpose Room

The Happy Valley

Elementary School District will hold a public hearing regarding 2022/2023 Certification and Verification of Need for Developer Fees at the December 13, 2023 Board Meeting which begins at approximately 3:30 pm, Multi-Purpose Room.

2023–24 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2023–24 Title II, Part A allocation	\$1,940
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2023–24 Title II, Part A allocation after transfers out	\$1,940

*****Warning*****

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2023–24 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2023–24 Title II, Part A allocation	\$1,940
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2023–24 Total allocation	\$1,940
Administrative and indirect costs	\$0
Reservation for equitable services for nonprofit private schools	\$0
2023–24 Title II, Part A adjusted allocation	\$1,940

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2023–24 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	Yes
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

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2022–23 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2022–23 allocation to determine funds to be carried over.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2022–23 Title I, Part A LEA allocation	\$12,976
Transferred-in amount	\$0
2022–23 Title I, Part A LEA available allocation	\$12,976
Expenditures and obligations through September 30, 2023	\$12,976
Carryover as of September 30, 2023	\$0
Carryover percent as of September 30, 2023	0.00%

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2021–22 Title I, Part A LEA Closeout Report

Report fiscal year expenditures to determine 2021–22 Title I, Part A unspent funds.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2021–22 Reported Carryover

2021–22 Title I, Part A LEA available allocation	\$13,088
Expenditures through September 30, 2022	\$12,988
Carryover as of September 30, 2022	\$100
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$100

2021–22 Final Expenditures

2021–22 Expenditures as of September 30, 2023 (Including liquidation of obligations not later than 90 days after September 30, 2023)	\$0
Amount of unspent funds to be invoiced by CDE	\$100

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2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021–22 Title II, Part A allocation	\$2,624
2021–22 Title II, Part A total apportionment issued	\$2,624
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$2,624

Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$194
Dues and membership	\$0
Travel and conferences	\$1,755

Personnel and Other Authorized Activities

Certificated personnel salaries	\$600
Classified personnel salaries	\$0
Employee benefits	\$49
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$26
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$2,624

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2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021–22 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2021–22 total allocation	

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2023/24 HAPPY VALLEY First Interim Budget with 2022/23 Unaudited Actuals Ending Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED					
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	
8100-8299 - Federal	-	-	-	14,639	-	-	1,942	29,798	-	-	
8300-8599 - State	-	8,851	6,166	-	50,000	-	-	-	51,693	8,463	
8600-8799 - Local	84,326	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	84,326	8,851	6,166	14,639	50,000	-	1,942	29,798	51,693	8,463	
1000-Certificated Salaries	46,702	-	-	11,195	21,700	-	-	-	-	-	
2000-Classified Salaries	-	-	-	-	-	-	-	21,338	7,143	-	
3000-Benefits	5,290	-	-	2,521	742	-	-	6,581	687	-	
4000-Books & Supplies	4,653	-	-	-	7,283	-	-	-	43,863	5,000	
5000-Service&Operating	79,030	31,039	-	-	35,100	-	1,820	-	-	-	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	117,426	2,756	-	-	-	-	-	-	-	-	
7300-Indirects	5,332	-	-	922	-	-	122	1,879	-	-	
TOTAL EXPENDITURES	258,433	33,795	-	14,639	64,825	-	1,942	29,798	51,693	5,000	
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	174,107	-	-	-	-	-	-	-	-	-	
TOTAL OTHER	174,107	-	-	-	-	-	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	(24,944)	6,166	-	(14,825)	-	-	-	-	3,463	
ACTUAL BEG. FUND BALANCE	-	24,944	18,026	-	23,141	-	-	-	-	49,616	
END FUND BALANCE	-	-	24,192	-	8,315	-	-	-	-	53,079	

2023/24 HAPPY VALLEY First Interim Budget with 2022/23 Unaudited Actuals Ending Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	RESTRICTED						UNRESTRICTED				
	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7435 Lrng Loss 0000	7510 LPSBG 0000	7690 STRS behalf 0000	9009 DON, PRC SUP MISC	9015 Wharf to wharf 0000	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	22,875	28,756	1,274,460
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-	224
8300-8599 - State	1,393	14,201	-	21	-	67,257	-	-	-	-	4,116
8600-8799 - Local	-	-	-	-	-	-	72,089	-	-	-	45,900
TOTAL REVENUE	1,393	14,201	-	21	-	67,257	72,089	-	22,875	28,756	1,324,700
1000-Certificated Salaries	-	8,163	-	-	-	-	32,271	-	16,287	12,241	715,304
2000-Classified Salaries	-	-	-	-	-	-	-	-	-	6,176	223,733
3000-Benefits	-	1,838	-	-	-	67,257	7,267	-	6,588	3,351	344,216
4000-Books & Supplies	-	2,100	-	-	-	-	12,920	-	-	617	11,187
5000-Service&Operating	-	2,100	-	15,000	-	-	21,624	-	-	6,371	248,357
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	138
7300-Indirects	-	-	-	-	-	-	-	-	-	-	(8,255)
TOTAL EXPENDITURES	-	14,201	-	15,000	-	67,257	74,082	-	22,875	28,756	1,534,680
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	61,367
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	(50,000)
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-	-	(174,107)
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	(182,740)
NET INCR/DECR TO FUND BALANCE	1,393	-	-	(14,979)	-	-	(1,993)	-	-	-	(392,720)
ACTUAL BEG. FUND BALANCE	64,179	-	212	21,126	22	-	28,049	1,611	-	-	979,766
END FUND BALANCE	65,572	-	212	6,147	22	-	26,055	1,611	-	-	587,045

2023/24 HAPPY VALLEY First Interim Budget with 2022/23 Unaudited Actuals Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS				
	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev. 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue										
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	1,326,091	-	1,326,091	1,326,091
8100-8299 - Federal	-	-	-	-	-	-	46,603	46,379	224	46,603
8300-8599 - State	-	-	-	-	-	20,805	232,966	208,045	24,921	232,966
8600-8799 - Local	-	51,975	605	-	-	-	254,894	156,415	98,480	254,894
TOTAL REVENUE	-	51,975	605	-	-	20,805	1,860,554	410,839	1,449,716	1,860,554
1000-Certificated Salaries	-	21,816	-	-	-	-	885,678	120,031	765,647	885,678
2000-Classified Salaries	-	-	-	-	-	-	258,390	28,481	229,909	258,390
3000-Benefits	-	4,450	-	-	-	-	450,789	92,184	358,605	450,789
4000-Books & Supplies	5,500	24,958	-	-	-	11,621	129,703	75,820	53,883	129,703
5000-Service&Operating	44,500	18,179	1,000	-	-	13,158	517,278	185,713	331,565	517,278
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	120,320	120,182	138	120,320
7300-Indirects	-	-	-	-	-	-	-	8,255	(8,255)	-
TOTAL EXPENDITURES	50,000	69,402	1,000	-	-	24,779	2,362,158	630,665	1,731,492	2,362,158
OTHER SOURCES:										
89XX TRANS IN	-	-	-	-	-	-	61,367	-	61,367	61,367
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNREST #8980	50,000	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	50,000	-	-	-	-	-	-	174,107	(174,107)	-
NET INCR/DECR TO FUND BALANCE	-	(17,427)	(396)	-	-	(3,974)	41,367	174,107	(132,740)	41,367
ACTUAL BEG. FUND BALANCE	-	17,427	2,843	8,318	444	93,431	1,333,153	230,925	1,102,228	1,333,153
END FUND BALANCE	-	-	2,448	8,318	444	89,457	872,918	185,206	687,712	872,918

2023/24 HAPPY VALLEY First Interim Budget with 2022/23 Unaudited Actuals Ending Balances										
ALL FUNDS										
	A	B	C	D	E	F	G	H	I	
	Fund 01	Fund 17	Fund 25	Fund 35	RS# 0000	RS# 9067	RS# 9012			
	GENERAL	SPECIAL	CAP.	Hardship	RS# 0000	FOUNDATION	FOUNDATION			
		RESERVE	FAC.	Building	ENDOWMENT	FLEX ACCT.	ENDOWMENT	ENDOWMENT	TOTAL	TOTAL
Unearned Revenue										
8000-8099 - LCFF/Property Tax	\$ 1,326,091								\$	\$
8100-8299 - Federal	\$ 46,603								\$	\$
8300-8599 - State	\$ 232,966			\$ 1,765,300					\$	\$
8600-8799 - Local	\$ 254,894	\$ 10,000	\$ 4,050	\$ 500	\$ 47,000			\$ 47,000	\$	\$
TOTAL REVENUE	\$ 1,860,554	\$ 10,000	\$ 4,050	\$ 1,765,800	\$ 47,000	\$	\$	\$ 47,000	\$	\$ 1,921,604
1000-Certificated Salaries	\$ 885,678								\$	\$ 885,678
2000-Classified Salaries	\$ 258,390								\$	\$ 258,390
3000-Benefits	\$ 450,789								\$	\$ 450,789
4000-Books & Supplies	\$ 129,703								\$	\$ 129,703
5000-Service&Operating	\$ 517,278			\$ 100,000				\$	\$	\$ 617,278
6000-Capital Outlay	\$								\$	\$
7100-7200-Other out go	\$ 120,320								\$	\$ 120,320
7300-Indirects	\$								\$	\$
TOTAL EXPENDITURES	\$ 2,362,158	\$	\$	\$ 100,000	\$	\$	\$	\$	\$	\$ 2,462,158
OTHER SOURCES:										
89XX TRANS IN	\$ 61,367	\$ 20,000							\$	\$ 81,367
76XX TRANS OUT	\$ (20,000)								\$ (61,367)	\$ (81,367)
CONTR. REST. TO REST. #8990	\$								\$	\$
CONTRIB FLEX - #8998/8997	\$								\$	\$
CONTR UNRES TO UNREST #8980	\$								\$	\$
CONTR. UNRES TO RESTR. #8980	\$								\$	\$
TOTAL OTHER	\$ 41,367	\$ 20,000	\$	\$	\$ (61,367)	\$	\$	\$ (61,367)	\$	\$
NET INCR/DECR TO FUND BALANCE	\$ (460,236)	\$ 30,000	\$ 4,050	\$ 1,665,800	\$ (14,367)	\$	\$	\$ (14,367)	\$	\$ 1,225,247
ACTUAL BEG. FUND BALANCE	\$ 1,333,153	\$ 363,536	\$ 11	\$ 23,870	\$ 74,106	\$ 251,461	\$ 719,034	\$ 1,044,600	\$	\$ 2,765,170
END FUND BALANCE	\$ 872,918	\$ 393,536	\$ 4,061	\$ 1,689,670	\$ 59,739	\$ 251,461	\$ 719,034	\$ 1,030,233	\$	\$ 3,990,417
	FUND 17 - REU	\$ 119,108								
	FUND 17 - UNREST	\$ 274,428								
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 119,107.88									

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED				RESTRICTED			
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000	6300 Lottery 20 3000
Unearned Revenue	-	-	-	-	-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	14,639	-	1,942	29,798	-
8300-8599 - State	-	8,851	6,166	-	50,000	-	-	8,526
8600-8799 - Local	56,097	-	-	-	-	-	-	-
TOTAL REVENUE	56,097	8,851	6,166	14,639	50,000	1,942	29,798	8,526
1000-Certificated Salaries	46,702	-	-	11,195	21,700	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	21,338	-
3000-Benefits	5,290	-	-	2,521	742	-	6,581	-
4000-Books & Supplies	4,885	-	-	-	3,647	-	-	5,250
5000-Service&Operating	79,482	6,095	-	-	32,226	1,820	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	60,969	2,756	-	-	-	-	-	-
7300-Indirects	5,602	-	-	922	-	122	1,879	-
TOTAL EXPENDITURES	202,931	8,851	-	14,639	58,315	1,942	29,798	5,250
OTHER SOURCES:	-	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	146,834	-	-	-	-	-	-	-
TOTAL OTHER	146,834	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	6,166	-	(8,315)	-	-	3,276
ACTUAL BEG. FUND BALANCE	-	-	24,192	-	8,315	-	-	53,079
END FUND BALANCE	-	-	30,358	-	-	-	-	56,355

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	RESTRICTED			UNRESTRICTED					
	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	23,124	29,002	1,323,388	-	
8100-8299 - Federal	-	-	-	-	-	-	-	-	
8300-8599 - State	-	14,201	70,351	-	-	-	4,495	-	
8600-8799 - Local	-	-	-	72,089	-	-	25,900	-	
TOTAL REVENUE	-	14,201	70,351	72,089	23,124	29,002	1,353,783	-	
1000-Certificated Salaries	-	8,163	-	32,271	16,486	12,241	745,203	-	
2000-Classified Salaries	-	-	-	-	-	6,176	225,158	-	
3000-Benefits	-	1,838	70,351	7,267	6,638	3,351	348,057	-	
4000-Books & Supplies	-	2,100	-	13,566	-	648	7,283	5,500	
5000-Service&Operating	-	2,100	-	22,705	-	6,586	192,685	44,500	
6000-Capital Outlay	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	-	-	138	-	
7300-Indirects	-	-	-	-	-	-	(8,525.35)	-	
TOTAL EXPENDITURES	-	14,201	70,351	75,809	23,124	29,002	1,510,000	50,000	
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	66,073	-	
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	(50,000)	50,000	
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	(146,834)	-	
TOTAL OTHER	-	-	-	-	-	-	(150,760)	50,000	
NET INCR/DECR TO FUND BALANCE	-	-	-	(3,720)	-	-	(306,977)	-	
ACTUAL BEG. FUND BALANCE	65,572	-	-	26,055	-	-	587,045	-	
END FUND BALANCE	65,572	-	-	22,335	-	-	280,069	-	

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			FUND TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL			
Unearned Revenue	-	-	-	1,375,514	-	1,375,514	1,375,514		1,375,514
8000-8099 - LCFF/Prop. Tax	-	-	-	46,379	46,379	-	46,379		46,379
8100-8299 - Federal	-	-	-	183,550	158,095	25,455	183,550		183,550
8300-8599 - State	-	-	20,960	154,086	128,186	25,900	154,086		154,086
8600-8799 - Local	-	-	-						
TOTAL REVENUE	-	-	20,960	1,759,529	332,660	1,426,869	1,759,529		1,759,529
1000-Certificated Salaries	-	-	-	893,960	120,031	773,929	893,960		893,960
2000-Classified Salaries	-	-	-	252,673	21,338	231,334	252,673		252,673
3000-Benefits	-	-	-	452,637	94,591	358,046	452,637		452,637
4000-Books & Supplies	-	-	12,202	55,082	29,449	25,633	55,082		55,082
5000-Service&Operating	1,050	-	13,816	403,066	144,428	258,638	403,066		403,066
6000-Capital Outlay	-	-	-	-	-	-	-		-
7100-7200-Other out go	-	-	-	63,863	63,725	138	63,863		63,863
7300-Indirects	-	-	-	-	8,525	(8,525)	(0)		(0)
TOTAL EXPENDITURES	1,050	-	26,018	2,121,281	482,087	1,639,194	2,121,281		2,121,281
OTHER SOURCES:									
89XX TRANS IN	-	-	-	66,073	-	66,073	66,073		66,073
76XX TRANS OUT	-	-	-	(20,000)	-	(20,000)	(20,000)		(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-		-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-		-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	146,834	(146,834)	-		-
TOTAL OTHER	-	-	-	46,073	146,834	(100,760)	46,073		46,073
NET INCR/DECR TO FUND BALANCE	(1,050)	-	(5,058)	(315,679)	(2,594)	(313,085)	(315,679)		(315,679)
ACTUAL BEG. FUND BALANCE	2,448	8,318	89,457	872,918	185,206	687,712	872,918		872,918
END FUND BALANCE	1,398	8,318	84,399	557,239	182,612	374,627	557,239		557,239

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balances:								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED				RESTRICTED			
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000	6300 Lottery 20 3000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	14,639	-	1,942	29,798	-
8300-8599 - State	-	8,851	6,166	-	50,000	-	-	8,648
8600-8799 - Local	56,097	-	-	-	-	-	-	-
TOTAL REVENUE	56,097	8,851	6,166	14,639	50,000	1,942	29,798	8,648
1000-Certificated Salaries	46,702	-	-	11,195	21,700	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	21,338	-
3000-Benefits	5,290	-	-	2,521	742	-	6,581	-
4000-Books & Supplies	5,130	-	-	-	3,830	-	-	5,513
5000-Service&Operating	79,956	6,095	-	-	23,728	1,820	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	60,969	2,756	-	-	-	-	-	-
7300-Indirects	5,403	-	-	922	-	122	1,879	-
TOTAL EXPENDITURES	203,450	8,851	-	14,639	50,000	1,942	29,798	5,513
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #898C	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	147,353	-	-	-	-	-	-	-
TOTAL OTHER	147,353	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	6,166	-	-	-	-	3,136
ACTUAL BEG. FUND BALANCE	-	-	30,358	-	-	-	-	56,355
END FUND BALANCE	-	-	36,524	-	-	-	-	59,490

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balances!										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	RESTRICTED				UNRESTRICTED					
	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007		
Unearned Revenue	-	-	-	-	23,376	29,963	1,373,567	-		
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-		
8100-8299 - Federal	-	-	-	-	-	-	-	-		
8300-8599 - State	-	14,201	73,587	-	-	-	4,693	-		
8600-8799 - Local	-	-	-	72,089	-	-	25,900	-		
TOTAL REVENUE	-	14,201	73,587	72,089	23,376	29,963	1,404,160	-		
1000-Certificated Salaries	-	8,163	-	32,271	16,686	12,241	750,704	-		
2000-Classified Salaries	-	-	-	-	-	6,176	226,227	-		
3000-Benefits	-	1,838	73,587	7,267	6,690	3,351	350,142	-		
4000-Books & Supplies	-	2,100	-	14,244	-	680	7,648	5,500		
5000-Service&Operating	-	2,100	-	23,841	-	7,515	202,320	44,500		
6000-Capital Outlay	-	-	-	-	-	-	-	-		
7100-7200-Other out go	-	-	-	-	-	-	138	-		
7300-Indirects	-	-	-	-	-	-	(8,327)	-		
TOTAL EXPENDITURES	-	14,201	73,587	77,623	23,376	29,963	1,528,851	50,000		
OTHER SOURCES:	-	-	-	-	-	-	-	-		
89XX TRANS IN	-	-	-	-	-	-	67,250	-		
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-		
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #898C	-	-	-	-	-	-	(50,000)	50,000		
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	(147,353)	-		
TOTAL OTHER	-	-	-	-	-	-	(150,103)	50,000		
NET INCR/DECR TO FUND BALANCE	-	-	-	(5,534)	-	-	(274,794)	-		
ACTUAL BEG. FUND BALANCE	65,572	-	-	22,335	-	-	280,069	-		
END FUND BALANCE	65,572	-	-	16,801	-	-	5,275	-		

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balance									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS				
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL	
Unearned Revenue	-	-	-	-	1,426,906	-	1,426,906	1,426,906	
8000-8099 - LCFF/Prop. Tax	-	-	-	-	46,379	46,379	-	46,379	
8100-8299 - Federal	-	-	-	-	187,406	161,453	25,953	187,406	
8300-8599 - State	-	-	-	21,260	154,086	128,186	25,900	154,086	
8600-8799 - Local	-	-	-	-	1,814,777	336,018	1,478,759	1,814,777	
TOTAL REVENUE	-	-	-	21,260	899,661	120,031	779,630	899,661	
1000-Certificated Salaries	-	-	-	-	253,741	21,338	232,403	253,741	
2000-Classified Salaries	-	-	-	-	458,010	97,827	360,183	458,010	
3000-Benefits	-	-	-	-	57,456	30,817	26,640	57,456	
4000-Books & Supplies	-	-	-	-	407,484	137,540	269,944	407,484	
5000-Service&Operating	1,103	-	-	14,507	63,863	63,725	138	63,863	
6000-Capital Outlay	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	-	-	-	-	
7300-Indirects	-	-	-	-	(0)	8,327	(8,327)	(0)	
TOTAL EXPENDITURES	1,103	-	-	27,319	2,140,215	479,604	1,660,612	2,140,215	
OTHER SOURCES:	-	-	-	-	67,250	-	67,250	67,250	
89XX TRANS IN	-	-	-	-	(20,000)	-	(20,000)	(20,000)	
76XX TRANS OUT	-	-	-	-	-	-	-	-	
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #898C	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	147,353	(147,353)	-	
TOTAL OTHER	-	-	-	-	47,250	147,353	(100,103)	47,250	
NET INCR/DECR TO FUND BALANCE	(1,103)	-	-	(6,059)	(278,188)	3,768	(281,956)	(278,188)	
ACTUAL BEG. FUND BALANCE	1,398	8,318	444	84,399	557,239	182,612	374,627	557,239	
END FUND BALANCE	295	8,318	444	78,340	279,051	186,380	92,671	279,051	

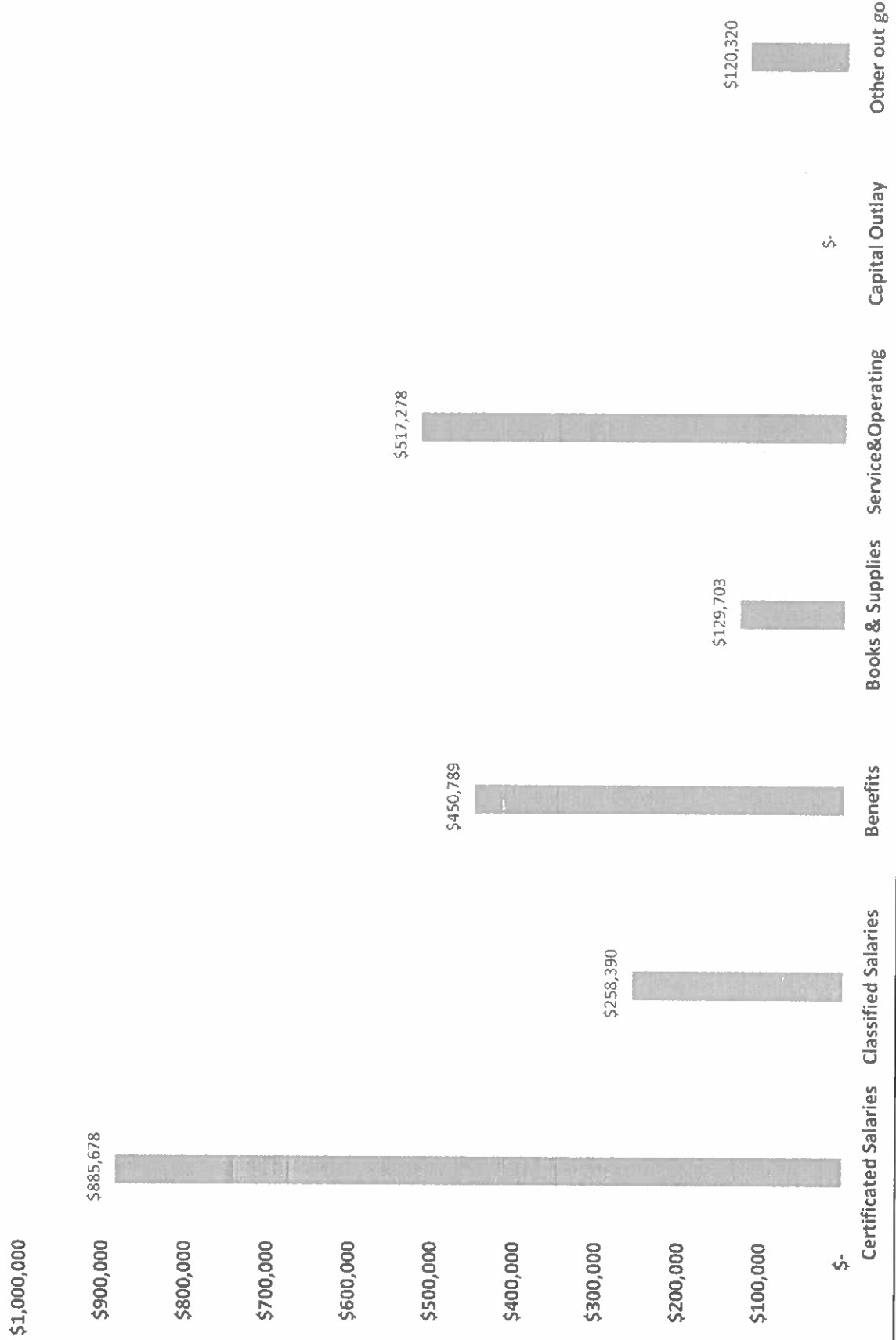
2023/24 HAPPY VALLEY First Interim Budget with 2022/23 Unaudited Actuals Ending Balances										
	2023/24			2024/25			2025/26			Total
	1st Interim		Total	Future Year One		Future Year Two				
	Unrestricted	Restricted		Unrestricted	Restricted	Unrestricted	Restricted			
8000-8099 - LCFF/Property Tax	1,326,091	-	1,326,091	1,375,514	-	1,375,514	1,426,906	-	1,426,906	1,426,906
8100-8299 - Federal	224	46,379	46,603	-	46,379	46,379	-	46,379	46,379	46,379
8300-8599 - State	24,921	208,045	232,966	25,455	158,095	183,550	25,953	161,453	187,406	187,406
8600-8799 - Local	98,480	156,415	254,894	25,900	128,186	154,086	25,900	128,186	154,086	154,086
TOTAL REVENUE	1,449,716	410,839	1,860,554	1,426,869	332,660	1,759,529	1,478,759	336,018	1,814,777	1,814,777
1000-Certificated Salaries	765,647	120,031	885,678	773,929	120,031	893,960	779,630	120,031	899,661	899,661
2000-Classified Salaries	229,909	28,481	258,390	231,334	21,338	252,673	232,403	21,338	253,741	253,741
3000-Benefits	358,605	92,184	450,789	358,046	94,591	452,637	360,183	97,827	458,010	458,010
4000-Books & Supplies	53,883	75,820	129,703	25,633	29,449	55,082	26,640	30,817	57,456	57,456
5000-Service&Operating	331,565	185,713	517,278	258,638	144,428	403,066	269,944	137,540	407,484	407,484
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	138	120,182	120,320	138	63,725	63,863	138	63,725	63,863	63,863
7300-Indirects	(8,255)	8,255	-	(8,525)	8,525	-	(8,327)	8,327	-	-
TOTAL EXPENDITURES	1,731,492	630,665	2,362,158	1,639,194	482,087	2,121,281	1,660,612	479,604	2,140,215	2,140,215
OTHER SOURCES:										
89XX TRANS IN	61,367	-	61,367	66,073	-	66,073	67,250	-	67,250	67,250
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-
CONTR. UNREST. TO UNREST. #8980	(174,107)	174,107	-	(146,834)	146,834	-	(147,353)	147,353	-	-
CONTR. UNREST. TO RESTR. #8980	(132,740)	174,107	41,367	(100,760)	146,834	46,073	(100,103)	147,353	47,250	47,250
TOTAL OTHER										
NET INCR/DECR TO FUND BALANCE	(414,517)	(45,719)	(460,236)	(313,085)	(2,594)	(315,679)	(281,956)	3,768	(278,188)	(278,188)
ACTUAL BEG. FUND BALANCE	1,102,228	230,925	1,333,153	687,712	185,206	872,918	374,627	182,612	557,239	557,239
END FUND BALANCE	687,712	185,206	872,918	374,627	182,612	557,239	92,671	186,380	279,051	279,051
(REU):	119,108			107,064			108,011			

Happy Valley General Fund Revenue by Program

2023-24 1st Interim Budget

Donations	\$72,089	
STRS On Behalf	\$67,257	
Learning Loss	\$21	
Prop 28	\$14,201	
Art/Music/Instruction	\$1,393	
Early Intervention 0-5	\$6,166	
Mental Health	\$8,851	
Special Education	\$84,326	
Lottery (Restricted)	\$8,463	
UPK Grant	\$51,693	
Small Rural School (REAP)	\$29,798	
Title II Teacher Quality	\$1,942	
PL 94-142	\$14,639	
Title I Base Grant	\$-	
Extended Learning	\$50,000	
EPA	\$22,875	
LOTTERY Unrestricted	\$20,805	
Facilities	\$605	
LCFF Supplemental	\$28,756	
Parcel Tax	\$51,975	
Oth Local Rev	\$45,900	
Oth State Rev	\$4,116	
State Aid	\$73,875	
Federal Rev	\$224	
Property Taxes		\$1,200,585
		\$1,200,000
		\$1,000,000
		\$800,000
		\$600,000
		\$400,000
		\$200,000
		\$-
		\$1,400,000

Happy Valley General Fund Expenditures 2023-24 1st Interim Budget



2023/24 Adopted Budget & 2023/24 1st Interim - Revenue Variances									
	2023/24			23/24 Adopted Budget to 1st Interim			2023/24		
	Adopted Budget			to 1st Interim			1st Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted		Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax									
1) Changes in Property Taxes, EPA & Supplemental Funding	1,317,453	-	1,317,453	8,638			1,326,091	-	1,326,091
8100-8299 - Federal									
1) Title I & Title II Allocation	-	52,565	52,565		(13,401)		224	46,379	46,603
2) MAA				224	7,215				
3) REAP Allocation									
8300-8599 - State									
1) Unrestricted & Restricted Lottery	24,114	189,908	214,023	823	588		24,921	208,045	232,966
2) Prop 28 New Funding					14,201				
4) SpEd Adjustments (6546 & 6547)					3,374				
5) Miscellaneous				(16)	(26)				
8600-8799 - Local									
1) Interest	77,825	59,840	137,665	20,655	95,699		98,480	156,415	254,894
2) SpEd Revenue/Small Schools Pool Reimbursement					876				
3) Donations									
TOTAL REVENUE	1,419,392	302,313	1,721,706	30,324	108,526		1,449,716	410,839	1,860,554

2023/24 Adopted Budget & 2023/24 1st Interim - Expenditure Variances

	2023/24			23/24 Adopted Budget to 1st Interim			2023/24 1st Interim		
	Adopted Budget								
	Unrestricted	Restricted	Total	Unrestricted	Restricted		Unrestricted	Restricted	Total
1000-Certificated Salaries									
2) Update Salaries	740,837	121,808	862,644				765,647	120,031	885,678
2000-Classified Salaries									
1) Update Salaries	226,595	24,941	251,536	24,810	(1,776)		229,909	28,481	258,390
3000-Benefits									
1) Update Benefits	350,594	94,447	445,042	3,315	3,540		358,605	92,184	450,789
4000-Books & Supplies									
1) Update Benefits	39,130	68,626	107,755	8,011	(2,264)		53,883	75,820	129,703
5000-Service & Operating									
1) Prior Project Closeouts				12,250					
2) Janitorial Cost Increase					2,283				
3) Art & Music Room Repairs (Reimbursement pending)					2,100				
4) Non-Special Education Psych Testing					3,285				
5) Budgeting Prop 28 Dollars					(475)				
6) Move expenditures to restricted & adj services									
TOTAL EXPENDITURES	1,640,648	442,292	2,082,940	98,961	59,936		1,739,609	502,229	2,241,838

H. Change to Fund Balance
I. Ending Fund Balance
J. Cash % of Fund Balance

[illegible]

Happy Valley Elementary School District
Budget Assumptions
2023/2024 First Interim Budget and Multi-Year Projections

GENERAL FUND REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE

Unrestricted : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 4% for the 2023/24 budget year and both the 2024/25 and 2025/26 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that ADA will be 111.63 in the 2023/24 budget year in relation to budgeted enrollment of 122. This is an ADA to enrollment ratio of 91.5%. Enrollment in the subsequent two fiscal years is projected to remain flat, however ADA is projected to increase to 113.78 (92.5%) in 2024/25 and 115.01 (93.5%) in 2025/26.

FEDERAL REVENUE

Unrestricted : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

Restricted : Current year sees the removal of the one-time Federal COVID resources causing a significant decline in Federal revenue. Happy Valley also did not qualify for Title I in current year. The ongoing federal programs in the budget year and two subsequent years are Title II (Resource 4035), Special Education Local Assistance (Resource 3310), and Rural Education Achievement Program (Resource 5811). Revenue for these programs are projected to remain flat in the MYP.

STATE REVENUE

Unrestricted : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$177 per ADA in all budget years. The district will request their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The grant is budgeted at \$4116.00, increasing slightly throughout the MYP based on ADA.

Restricted : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546 and 6547), Prop 28 Art & Music in School (Resource 6770), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). Happy Valley is also recognizing unearned revenue in the budget year from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$51,693. Restricted Prop 20 Lottery revenue is estimated at \$72 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. The district has budgeted for one ongoing placement in the county regional programs as a reduction in resource 6500 revenue. The district has also budgeted reimbursement from the SELPA Small Schools Pool as revenue for the 2nd placement and 50% of the third placement in regional programs. Lastly, the district is required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

Happy Valley Elementary School District
Budget Assumptions
2023/2024 First Interim Budget and Multi-Year Projections

LOCAL REVENUE

Unrestricted : Unrestricted local revenue for Happy Valley consists of fund interest and occasionally donation revenue. Interest rates have dramatically increased in the past year and interest revenue budgeted has increased since the original budget. Interest has been conservatively budgeted in the multi-year projections in anticipation of a decline in interest rates.

Restricted : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has pledged \$67,328.02 in the budget year and the corresponding expenditures have been included in the 2023/24 preliminary adopted budget. Revenue from the Drive for Schools fundraiser in October 2022 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donation carryover is being used for library expenditures and classroom supplies in the budget year. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections. The Parcel tax will expire after 2023/24 and the revenue and expenditures have been removed from the MYP pending voter re-authorization.

TRANSFERS

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$61,367 in the budget year, \$66,073 in 2024/25, and \$67,250 in 2025/26. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases and the donation funds used to pay for one classroom aide being fully expended in current year. The district is also projecting to transfer \$20,000 per year from the General Fund to the Special Reserve Fund.

STAFFING

SALARY SCHEDULE

The Certificated salary schedule was restructured prior to the original budget, resulting in an approximately 10% salary increase for it's members as well as Classified administrative staff beginning in the budget year. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

HEALTH & WELFARE

The district continues to pay 100% of the current costs for dental and vision plans for the "employee plus one" in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. In the 2023/24 budget year, medical coverage is capped at \$1500/month beginning in October, based on FTE. These costs are projected to remain flat in the MYP.

STRS & PERS

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 26.68% in current year to 27.7% in 2024/25, and 28.3% in 2025/26.

FTE

From prior year to current, there was a reduction of .7 in Certificated FTE in Unrestricted resources. There is also an increase of .46875 in Classified FTE, which is 75% funded from Restricted dollars and 25% Unrestricted dollars. No changes to FTE have been projected in the MYP.

Happy Valley Elementary School District
Budget Assumptions
2023/2024 First Interim Budget and Multi-Year Projections

BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS

Expenditures that correspond with donation funds that are not budgeted, Parcel tax, and one-time COVID revenues have been removed from the budget and MYP. 2023/24 expenditures have been projected based on the current year budget and actuals incurred in these categories, including a 5% increase for inflation. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, \$20,000 for potential repairs and \$50,000 for universal meal costs both from the Unrestricted General Fund.

CONCLUSIONS

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the "fair share reduction/share the pain" revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of this annual reduction is \$73,875 for Happy Valley, leaving LCFF funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district's many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP. This is a result of increases in salaries, PERS and STRS rates, increased costs in Special Education regional placements, projected inflation, and the elimination of additional COVID funding that has flowed to the district over the last three years. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2025/26. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay.

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 13, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

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: Michelle Stewart Telephone: 8314291456
Title: Superintendent/Principal E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01C5I). 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	
CRITERIA AND STANDARDS (continued)			Met	Not Met
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).	n/a	
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	
SUPPLEMENTAL INFORMATION			No	Yes
51	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	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • 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 n/a n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X 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) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
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) • Classified? (Section S8B, Line 3)	n/a n/a	
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	
ADDITIONAL FISCAL INDICATORS			No	Yes
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	

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	110.72	110.72	111.63	111.63	.91	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	110.72	110.72	111.63	111.63	.91	1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.83	1.83	2.75	2.75	.92	50.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.83	1.83	2.75	2.75	.92	50.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	112.55	112.55	114.38	114.38	1.83	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	224.27	224.27	224.27	New
3) Other State Revenue		8300-8599	24,114.40	24,114.40	408.82	24,921.00	806.60	3.3%
4) Other Local Revenue		8600-8799	77,825.00	77,825.00	27,935.32	98,479.50	20,654.50	26.5%
5) TOTAL, REVENUES			1,419,392.40	1,419,392.40	102,515.82	1,449,715.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	740,836.86	740,836.86	234,887.11	765,646.79	(24,809.93)	-3.3%
2) Classified Salaries		2000-2999	226,594.58	226,594.58	74,294.96	229,909.12	(3,314.54)	-1.5%
3) Employee Benefits		3000-3999	350,594.18	350,594.18	110,438.73	358,605.09	(8,010.91)	-2.3%
4) Books and Supplies		4000-4999	39,129.54	39,129.54	19,243.82	53,882.98	(14,753.42)	-37.7%
5) Services and Other Operating Expenditures		5000-5999	283,492.60	283,492.60	130,341.01	331,565.16	(48,072.56)	-17.0%
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	138.00	138.00	0.00	138.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,829.51)	(7,829.51)	0.00	(8,254.80)	425.29	-5.4%
9) TOTAL, EXPENDITURES			1,632,956.25	1,632,956.25	569,205.63	1,731,492.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,563.85)	(213,563.85)	(466,689.81)	(281,776.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	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	(140,924.61)	(140,924.61)	0.00	(174,107.34)	(33,182.73)	23.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,221.46)	(94,221.46)	0.00	(132,740.19)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,785.31)	(307,785.31)	(466,689.81)	(414,516.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,102,228.34	1,102,228.34		1,102,228.34	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)			1,102,228.34	1,102,228.34		1,102,228.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,102,228.34	1,102,228.34		1,102,228.34		
2) Ending Balance, June 30 (E + F1e)			794,443.03	794,443.03		687,711.60		
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) 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		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	794,443.03	794,443.03		667,711.60		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	73,875.00	73,875.00	44,324.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,874.00	22,874.00	5,469.00	22,875.00	1.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,107.00	6,107.00	0.00	5,503.00	(604.00)	-9.9%
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	1,191,768.00	1,191,768.00	0.00	1,196,466.00	4,698.00	0.4%
Unsecured Roll Taxes		8042	20,710.00	20,710.00	23,357.03	25,780.00	5,070.00	24.5%
Prior Years' Taxes		8043	2,119.00	2,119.00	797.38	1,592.00	(527.00)	-24.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%

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)
FEDERAL REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
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						
	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	0.00	0.00	224.27	224.27	224.27	New
TOTAL, FEDERAL REVENUE			0.00	0.00	224.27	224.27	224.27	New
OTHER STATE REVENUE								
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	4,132.00	4,132.00	0.00	4,116.00	(16.00)	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	19,982.40	19,982.40	408.82	20,805.00	822.60	4.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	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)
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,114.40	24,114.40	408.82	24,921.00	806.60	3.3%
OTHER LOCAL REVENUE								
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	51,975.00	51,975.00	0.00	51,975.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	13,937.05	30,000.00	15,000.00	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	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	850.00	850.00	0.00	900.00	50.00	5.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	10,000.00	10,000.00	13,998.27	15,604.50	5,604.50	56.0%
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						
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%
TOTAL, OTHER LOCAL REVENUE			77,825.00	77,825.00	27,935.32	98,479.50	20,654.50	26.5%
TOTAL, REVENUES			1,419,392.40	1,419,392.40	102,515.82	1,449,715.77	30,323.37	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	567,799.12	567,799.12	177,207.75	592,608.71	(24,809.59)	-4.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	173,037.74	173,037.74	57,679.36	173,038.08	(.34)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			740,836.86	740,836.86	234,887.11	765,646.79	(24,809.93)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	64,835.25	64,835.25	20,414.82	68,049.40	(3,214.15)	-5.0%
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	159,666.72	159,666.72	53,222.24	159,666.72	0.00	0.0%
Other Classified Salaries		2900	2,092.61	2,092.61	657.90	2,193.00	(100.39)	-4.8%
TOTAL, CLASSIFIED SALARIES			226,594.58	226,594.58	74,294.96	229,909.12	(3,314.54)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,396.80	140,396.80	44,002.69	144,541.68	(4,144.88)	-3.0%
PERS		3201-3202	42,699.23	42,699.23	14,229.75	42,699.23	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,386.10	27,386.10	8,865.94	27,877.04	(490.94)	-1.8%
Health and Welfare Benefits		3401-3402	117,803.64	117,803.64	37,553.71	124,977.60	(7,173.96)	-6.1%
Unemployment Insurance		3501-3502	4,481.56	4,481.56	146.91	469.72	4,011.84	89.5%
Workers' Compensation		3601-3602	17,826.85	17,826.85	5,639.73	18,039.82	(212.97)	-1.2%
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%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
TOTAL, EMPLOYEE BENEFITS			350,594.18	350,594.18	110,438.73	358,605.09	(8,010.91)	-2.3%
BOOKS AND SUPPLIES								
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	27,119.36	27,119.36	19,243.82	41,872.78	(14,753.42)	-54.4%
Noncapitalized Equipment		4400	11,510.18	11,510.18	0.00	11,510.18	0.00	0.0%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,129.54	39,129.54	19,243.82	53,882.96	(14,753.42)	-37.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,535.06	11,535.06	528.83	6,172.47	5,362.59	46.5%
Dues and Memberships		5300	3,775.96	3,775.96	3,679.72	3,775.96	0.00	0.0%
Insurance		5400-5450	17,999.10	17,999.10	19,951.00	19,951.00	(1,951.90)	-10.8%
Operations and Housekeeping Services		5500	49,140.52	49,140.52	18,915.87	56,440.52	(7,300.00)	-14.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,908.29	28,908.29	24,376.13	43,342.46	(14,434.17)	-49.9%
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	153,092.54	153,092.54	61,025.24	188,911.74	(35,819.20)	-23.4%
Communications		5900	19,041.13	19,041.13	1,864.22	12,971.01	6,070.12	31.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,492.60	283,492.60	130,341.01	331,565.16	(48,072.56)	-17.0%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	138.00	138.00	0.00	138.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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 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						
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	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)			138.00	138.00	0.00	138.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(7,829.51)	(7,829.51)	0.00	(8,254.80)	425.29	-5.4%
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			(7,829.51)	(7,829.51)	0.00	(8,254.80)	425.29	-5.4%
TOTAL, EXPENDITURES			1,632,956.25	1,632,956.25	569,205.63	1,731,492.32	(98,536.07)	-6.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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 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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(140,924.61)	(140,924.61)	0.00	(174,107.34)	(33,182.73)	23.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(140,924.61)	(140,924.61)	0.00	(174,107.34)	(33,182.73)	23.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,221.46)	(94,221.46)	0.00	(132,740.19)	(38,518.73)	40.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,565.00	52,565.00	0.00	46,379.00	(6,186.00)	-11.8%
3) Other State Revenue		8300-8599	189,908.42	189,908.42	37,877.92	208,045.16	18,136.74	9.6%
4) Other Local Revenue		8600-8799	59,840.02	59,840.02	37,862.42	156,414.52	96,574.50	161.4%
5) TOTAL, REVENUES			302,313.44	302,313.44	75,740.34	410,838.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	121,807.51	121,807.51	41,682.67	120,031.08	1,776.43	1.5%
2) Classified Salaries		2000-2999	24,941.35	24,941.35	7,561.80	28,481.00	(3,539.65)	-14.2%
3) Employee Benefits		3000-3999	94,447.45	94,447.45	7,990.68	92,183.81	2,263.64	2.4%
4) Books and Supplies		4000-4999	68,625.84	68,625.84	16,339.75	75,819.73	(7,193.89)	-10.5%
5) Services and Other Operating Expenditures		5000-5999	132,470.25	132,470.25	26,467.69	185,713.25	(53,243.00)	-40.2%
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	120,181.57	(120,181.57)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,829.51	7,829.51	0.00	8,254.80	(425.29)	-5.4%
9) TOTAL, EXPENDITURES			450,121.91	450,121.91	100,042.59	630,665.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,808.47)	(147,808.47)	(24,302.25)	(219,826.56)		
D. OTHER FINANCING SOURCES/USES								
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	140,924.61	140,924.61	0.00	174,107.34	33,182.73	23.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			140,924.61	140,924.61	0.00	174,107.34		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,883.86)	(6,883.86)	(24,302.25)	(45,719.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,925.15	230,925.15		230,925.15	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)			230,925.15	230,925.15		230,925.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,925.15	230,925.15		230,925.15		
2) Ending Balance, June 30 (E + F1e)			224,041.29	224,041.29		185,205.93		
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) Restricted		9740	224,041.29	224,041.29		185,205.93		
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		
LCFF SOURCES								
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%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,639.00	14,639.00	0.00	14,639.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,942.00	12,942.00	0.00	0.00	(12,942.00)	-100.0%
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	2,401.00	2,401.00	0.00	1,942.00	(459.00)	-19.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	22,583.00	22,583.00	0.00	29,798.00	7,215.00	31.9%
TOTAL, FEDERAL REVENUE			52,565.00	52,565.00	0.00	46,379.00	(6,186.00)	-11.8%
OTHER STATE REVENUE								
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	7,875.42	7,875.42	1,005.92	8,463.00	587.58	7.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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 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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	182,033.00	182,033.00	36,872.00	199,582.16	17,549.16	9.6%
TOTAL, OTHER STATE REVENUE			189,908.42	189,908.42	37,877.92	208,045.16	18,136.74	9.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
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		

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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	71,213.02	71,213.02	72,419.02	72,089.02	876.00	1.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(11,373.00)	(11,373.00)	(34,556.60)	84,325.50	95,698.50	-841.5%
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%
TOTAL, OTHER LOCAL REVENUE			59,840.02	59,840.02	37,862.42	156,414.52	96,574.50	161.4%
TOTAL, REVENUES			302,313.44	302,313.44	75,740.34	410,838.68	108,525.24	35.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	117,518.52	117,518.52	40,255.77	115,689.92	1,828.60	1.6%
Certificated Pupil Support Salaries		1200	4,288.99	4,288.99	1,428.90	4,341.16	(52.17)	-1.2%
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			121,807.51	121,807.51	41,682.67	120,031.08	1,776.43	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,941.35	24,941.35	7,561.80	28,481.00	(3,539.65)	-14.2%
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			24,941.35	24,941.35	7,561.80	28,481.00	(3,539.65)	-14.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	84,215.54	84,215.54	3,988.36	78,298.81	5,916.73	7.0%
PERS		3201-3202	1,274.17	1,274.17	1,095.21	4,527.88	(3,253.71)	-255.4%
OASDI/Medicare/Alternative		3301-3302	5,518.60	5,518.60	1,936.51	6,431.54	(912.94)	-16.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	593.89	593.89	24.61	74.14	519.75	87.5%
Workers' Compensation		3601-3602	2,845.25	2,845.25	945.99	2,851.44	(6.19)	-0.2%
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%

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, EMPLOYEE BENEFITS			94,447.45	94,447.45	7,990.68	92,183.81	2,263.64	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	2,341.64	5,000.00	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	63,625.84	63,625.84	12,414.79	69,238.41	(5,610.57)	-8.8%
Noncapitalized Equipment		4400	0.00	0.00	1,583.32	1,583.32	(1,583.32)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,625.84	68,625.84	16,339.75	75,819.73	(7,193.89)	-10.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Travel and Conferences		5200	2,250.00	2,250.00	0.00	1,820.00	430.00	19.1%
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	3,132.71	15,100.00	(15,100.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
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	85,220.25	85,220.25	23,334.98	123,793.25	(38,573.00)	-45.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,470.25	132,470.25	26,467.69	185,713.25	(53,243.00)	-40.2%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	117,426.00	(117,426.00)	New
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%
Transfers of Pass-Through Revenues								

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 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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	2,755.57	(2,755.57)	New
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)			0.00	0.00	0.00	120,181.57	(120,181.57)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	7,829.51	7,829.51	0.00	8,254.80	(425.29)	-5.4%
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			7,829.51	7,829.51	0.00	8,254.80	(425.29)	-5.4%
TOTAL, EXPENDITURES			450,121.91	450,121.91	100,042.58	630,665.24	(180,543.33)	-40.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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)
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	140,924.61	140,924.61	0.00	174,107.34	33,182.73	23.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			140,924.61	140,924.61	0.00	174,107.34	33,182.73	23.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			140,924.61	140,924.61	0.00	174,107.34	(33,182.73)	-23.5%

2023-24 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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%
2) Federal Revenue		8100-8299	52,565.00	52,565.00	224.27	46,603.27	(5,961.73)	-11.3%
3) Other State Revenue		8300-8599	214,022.82	214,022.82	38,286.74	232,966.16	18,943.34	8.9%
4) Other Local Revenue		8600-8799	137,665.02	137,665.02	65,797.74	254,894.02	117,229.00	85.2%
5) TOTAL, REVENUES			1,721,705.84	1,721,705.84	178,256.16	1,860,554.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	862,644.37	862,644.37	276,569.78	885,677.87	(23,033.50)	-2.7%
2) Classified Salaries		2000-2999	251,535.93	251,535.93	81,856.76	258,390.12	(6,854.19)	-2.7%
3) Employee Benefits		3000-3999	445,041.63	445,041.63	118,429.41	450,788.90	(5,747.27)	-1.3%
4) Books and Supplies		4000-4999	107,755.38	107,755.38	35,583.57	129,702.69	(21,947.31)	-20.4%
5) Services and Other Operating Expenditures		5000-5999	415,962.85	415,962.85	156,808.70	517,278.41	(101,315.56)	-24.4%
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	138.00	138.00	0.00	120,319.57	(120,181.57)	-87,088.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,083,078.16	2,083,078.16	669,248.22	2,362,157.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361,372.32)	(361,372.32)	(490,992.06)	(501,603.11)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	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			46,703.15	46,703.15	0.00	41,367.15		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(314,669.17)	(314,669.17)	(490,992.06)	(460,235.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,333,153.49	1,333,153.49		1,333,153.49	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)			1,333,153.49	1,333,153.49		1,333,153.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,333,153.49	1,333,153.49		1,333,153.49		
2) Ending Balance, June 30 (E + F1e)			1,018,484.32	1,018,484.32		872,917.53		
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) Restricted		9740	224,041.29	224,041.29		185,205.93		
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	794,443.03	794,443.03		687,711.60		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	73,875.00	73,875.00	44,324.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,874.00	22,874.00	5,469.00	22,875.00	1.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,107.00	6,107.00	0.00	5,503.00	(604.00)	-9.9%
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	1,191,768.00	1,191,768.00	0.00	1,196,466.00	4,698.00	0.4%
Unsecured Roll Taxes		8042	20,710.00	20,710.00	23,357.03	25,780.00	5,070.00	24.5%
Prior Years' Taxes		8043	2,119.00	2,119.00	797.38	1,592.00	(527.00)	-24.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,317,453.00	1,317,453.00	73,947.41	1,326,091.00	8,638.00	0.7%

2023-24 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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,639.00	14,639.00	0.00	14,639.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
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	12,942.00	12,942.00	0.00	0.00	(12,942.00)	-100.0%
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	2,401.00	2,401.00	0.00	1,942.00	(459.00)	-19.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	22,583.00	22,583.00	224.27	30,022.27	7,439.27	32.9%
TOTAL, FEDERAL REVENUE			52,565.00	52,565.00	224.27	46,603.27	(5,961.73)	-11.3%
OTHER STATE REVENUE								
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	4,132.00	4,132.00	0.00	4,116.00	(16.00)	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	27,857.82	27,857.82	1,414.74	29,268.00	1,410.18	5.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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 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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	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%
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	182,033.00	182,033.00	36,872.00	199,582.16	17,549.16	9.6%
TOTAL, OTHER STATE REVENUE			214,022.82	214,022.82	38,286.74	232,966.16	18,943.34	8.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	51,975.00	51,975.00	0.00	51,975.00	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%
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	15,000.00	15,000.00	13,937.05	30,000.00	15,000.00	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	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	850.00	850.00	0.00	900.00	50.00	5.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	81,213.02	81,213.02	86,417.29	87,693.52	6,480.50	8.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	(11,373.00)	(11,373.00)	(34,556.80)	84,325.50	95,698.50	-841.5%
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%
TOTAL, OTHER LOCAL REVENUE			137,665.02	137,665.02	65,797.74	254,894.02	117,229.00	85.2%
TOTAL, REVENUES			1,721,705.84	1,721,705.84	178,256.18	1,880,554.45	138,848.61	8.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	685,317.64	685,317.64	217,463.52	708,298.63	(22,980.99)	-3.4%
Certificated Pupil Support Salaries		1200	4,288.99	4,288.99	1,426.90	4,341.16	(52.17)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	173,037.74	173,037.74	57,679.38	173,038.08	(.34)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			862,644.37	862,644.37	276,569.78	885,677.87	(23,033.50)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	89,776.60	89,776.60	27,976.62	96,530.40	(6,753.80)	-7.5%
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	159,666.72	159,666.72	53,222.24	159,666.72	0.00	0.0%
Other Classified Salaries		2900	2,092.61	2,092.61	657.90	2,193.00	(100.39)	-4.8%
TOTAL, CLASSIFIED SALARIES			251,535.93	251,535.93	81,856.76	258,390.12	(6,854.19)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	224,612.34	224,612.34	47,991.05	222,840.49	1,771.85	0.8%
PERS		3201-3202	43,973.40	43,973.40	15,324.96	47,227.11	(3,253.71)	-7.4%
OASDI/Medicare/Alternative		3301-3302	32,904.70	32,904.70	10,802.45	34,308.58	(1,403.88)	-4.3%
Health and Welfare Benefits		3401-3402	117,803.64	117,803.64	37,553.71	124,977.60	(7,173.96)	-6.1%
Unemployment Insurance		3501-3502	5,075.45	5,075.45	171.52	543.86	4,531.59	89.3%
Workers' Compensation		3601-3602	20,672.10	20,672.10	6,585.72	20,891.26	(219.16)	-1.1%
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%

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General Fund
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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)
TOTAL, EMPLOYEE BENEFITS			445,041.63	445,041.63	118,429.41	450,788.90	(5,747.27)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	2,341.64	5,000.00	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	90,745.20	90,745.20	31,658.61	111,109.19	(20,363.99)	-22.4%
Noncapitalized Equipment		4400	11,510.18	11,510.18	1,583.32	13,093.50	(1,583.32)	-13.8%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,755.38	107,755.38	35,583.57	129,702.69	(21,947.31)	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Travel and Conferences		5200	13,785.06	13,785.06	528.83	7,992.47	5,792.59	42.0%
Dues and Memberships		5300	3,775.96	3,775.96	3,679.72	3,775.96	0.00	0.0%
Insurance		5400-5450	17,999.10	17,999.10	19,951.00	19,951.00	(1,951.90)	-10.8%
Operations and Housekeeping Services		5500	49,140.52	49,140.52	22,048.58	71,540.52	(22,400.00)	-45.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,908.29	28,908.29	24,376.13	43,342.46	(14,434.17)	-49.9%
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	238,312.79	238,312.79	84,360.22	312,704.99	(74,392.20)	-31.2%
Communications		5900	19,041.13	19,041.13	1,864.22	12,971.01	6,070.12	31.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,962.85	415,962.85	156,808.70	517,278.41	(101,315.56)	-24.4%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	117,426.00	(117,426.00)	New
Payments to County Offices		7142	138.00	138.00	0.00	138.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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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)
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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	2,755.57	(2,755.57)	New
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)			138.00	138.00	0.00	120,319.57	(120,181.57)	-87,088.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,083,078.16	2,083,078.16	669,248.22	2,362,157.56	(279,079.40)	-13.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			66,703.15	66,703.15	0.00	61,367.15	(5,336.00)	-8.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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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)
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			46,703.15	46,703.15	0.00	41,367.15	5,336.00	11.4%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	8,315.38
6300	Lottery: Instructional Materials	53,078.76
6547	Special Education Early Intervention Preschool Grant	24,191.75
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	65,572.00
7311	Classified School Employee Professional Development Block Grant	212.47
7435	Learning Recovery Emergency Block Grant	6,147.00
7510	Low-Performing Students Block Grant	22.00
9010	Other Restricted Local	27,666.57
Total, Restricted Balance		185,205.93

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E. current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,091.00	3.73%	1,375,514.00	3.74%	1,426,906.00
2. Federal Revenues	8100-8299	224.27	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	24,921.00	2.14%	25,455.00	1.96%	25,953.00
4. Other Local Revenues	8600-8799	98,479.50	(73.70%)	25,900.00	0.00%	25,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	61,367.15	7.67%	66,073.42	1.78%	67,250.26
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(174,107.34)	(15.66%)	(146,833.52)	35%	(147,353.05)
6. Total (Sum lines A1 thru A5c)		1,336,975.58	.68%	1,346,108.90	3.90%	1,398,656.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				765,646.79		773,929.33
b. Step & Column Adjustment				12,098.00		5,701.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,815.46)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	765,646.79	1.08%	773,929.33	74%	779,630.33
2. Classified Salaries						
a. Base Salaries				229,909.12		231,334.12
b. Step & Column Adjustment				1,425.00		1,068.75
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	229,909.12	62%	231,334.12	46%	232,402.87
3. Employee Benefits	3000-3999	358,605.09	(.16%)	358,046.50	60%	360,183.30
4. Books and Supplies	4000-4999	53,882.96	(52.43%)	25,633.27	3.93%	26,639.93
5. Services and Other Operating Expenditures	5000-5999	331,565.16	(21.99%)	258,637.79	4.37%	269,943.97
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	138.00	0.00%	138.00	0.00%	138.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,254.80)	3.28%	(8,525.35)	(2.33%)	(8,326.53)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		1,751,492.32	(5.27%)	1,659,193.66	1.29%	1,680,611.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(414,516.74)		(313,084.76)		(281,955.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,102,228.34		687,711.60		374,626.84
2. Ending Fund Balance (Sum lines C and D1)		687,711.60		374,626.84		92,671.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1 Reserve for Economic Uncertainties	9789	0.00				
2 Unassigned/Unappropriated	9790	687,711.60		374,626.84		92,671.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		687,711.60		374,626.84		92,671.18
E. AVAILABLE RESERVES						
1. General Fund						
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	687,711.60		374,626.84		92,671.18
(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	119,108.00		107,064.00		108,011.00
c. Unassigned/Unappropriated	9790	0.00				
3 Total Available Reserves (Sum lines E1a thru E2c)		806,819.60		481,690.84		200,682.18
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salary adjustment in 24/25 is due to the removal of one-time staffing costs associated with the expiring Parcel Tax.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	46,379.00	0.00%	46,379.00	0.00%	46,379.00
3. Other State Revenues	8300-8599	208,045.16	(24.01%)	158,094.82	2.12%	161,452.96
4. Other Local Revenues	8600-8799	156,414.52	(18.05%)	128,186.02	0.00%	128,186.02
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	174,107.34	(15.66%)	146,833.52	35%	147,353.05
6. Total (Sum lines A1 thru A5c)		584,946.02	(18.03%)	479,493.36	81%	483,371.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,031.08		120,031.08
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,031.08	0.00%	120,031.08	0.00%	120,031.08
2. Classified Salaries						
a. Base Salaries				28,481.00		21,338.40
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,142.60)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,481.00	(25.08%)	21,338.40	0.00%	21,338.40
3. Employee Benefits	3000-3999	92,183.81	2.61%	94,590.51	3.42%	97,826.65
4. Books and Supplies	4000-4999	75,819.73	(61.16%)	29,449.10	4.64%	30,816.54
5. Services and Other Operating Expenditures	5000-5999	185,713.25	(22.23%)	144,428.14	(4.77%)	137,539.74
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,181.57	(46.98%)	63,724.57	0.00%	63,724.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,254.80	3.28%	8,525.35	(2.33%)	8,326.53
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)		630,665.24	(23.56%)	482,087.15	(.52%)	479,603.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(45,719.22)		(2,593.79)		3,767.52
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		230,925.15		185,205.93		182,612.14
2. Ending Fund Balance (Sum lines C and D1)		185,205.93		182,612.14		186,379.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	185,205.93		182,612.14		186,379.66
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		185,205.93		182,612.14		186,379.66
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salary adjustment in 24/25 is due to the removal of one-time staffing costs associated with the UPK grant.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,091.00	3.73%	1,375,514.00	3.74%	1,426,906.00
2. Federal Revenues	8100-8299	46,603.27	(.48%)	46,379.00	0.00%	46,379.00
3. Other State Revenues	8300-8599	232,966.16	(21.21%)	183,549.82	2.10%	187,405.96
4. Other Local Revenues	8600-8799	254,894.02	(39.55%)	154,086.02	0.00%	154,086.02
5. Other Financing Sources						
a. Transfers In	8900-8929	61,367.15	7.67%	66,073.42	1.78%	67,250.26
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)		1,921,921.60	(5.01%)	1,825,602.26	3.09%	1,882,027.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				885,677.87		893,960.41
b. Step & Column Adjustment				12,098.00		5,701.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,815.46)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	885,677.87	94%	893,960.41	64%	899,661.41
2. Classified Salaries						
a. Base Salaries				258,390.12		252,672.52
b. Step & Column Adjustment				1,425.00		1,068.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,142.60)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	258,390.12	(2.21%)	252,672.52	42%	253,741.27
3. Employee Benefits	3000-3999	450,788.90	.41%	452,637.01	1.19%	458,009.95
4. Books and Supplies	4000-4999	129,702.69	(57.53%)	55,082.37	4.31%	57,456.47
5. Services and Other Operating Expenditures	5000-5999	517,278.41	(22.08%)	403,065.93	1.10%	407,483.71
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,319.57	(46.92%)	63,862.57	0.00%	63,862.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		2,382,157.56	(10.11%)	2,141,280.81	88%	2,160,215.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(460,235.96)		(315,678.55)		(278,188.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,333,153.49		872,917.53		557,238.98
2. Ending Fund Balance (Sum lines C and D1)		872,917.53		557,238.98		279,050.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	185,205.93		182,612.14		186,379.66
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	687,711.60		374,626.84		92,671.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		872,917.53		557,238.98		279,050.84
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
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	687,711.60		374,626.84		92,671.18
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	119,108.00		107,064.00		108,011.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		806,819.60		481,690.84		200,682.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		33.87%		22.50%		9.29%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 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		0.00		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)						
		111.63		113.78		115.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,382,157.56		2,141,280.81		2,160,215.38
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)		2,382,157.56		2,141,280.81		2,160,215.38
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		119,107.88		107,064.04		108,010.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		119,107.88		107,064.04		108,010.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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: -2.0% to +2.0%

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	110.72	111.63		
Charter School	0.00	0.00		
Total ADA	110.72	111.63	.8%	Met
1st Subsequent Year (2024-25)				
District Regular	112.00	113.78		
Charter School				
Total ADA	112.00	113.78	1.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	113.00	115.01		
Charter School				
Total ADA	113.00	115.01	1.8%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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.

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	
Current Year (2023-24)					
	District Regular	121.00	122.00		
	Charter School				
	Total Enrollment	121.00	122.00	.8%	Met
1st Subsequent Year (2024-25)					
	District Regular	121.00	122.00		
	Charter School				
	Total Enrollment	121.00	122.00	.8%	Met
2nd Subsequent Year (2025-26)					
	District Regular	121.00	122.00		
	Charter School				
	Total Enrollment	121.00	122.00	.8%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. **STANDARD MET** - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	109	105	
Charter School			
Total ADA/Enrollment	109	105	103.8%
Second Prior Year (2021-22)			
District Regular	102	109	
Charter School			
Total ADA/Enrollment	102	109	93.6%
First Prior Year (2022-23)			
District Regular	109	119	
Charter School			
Total ADA/Enrollment	109	119	91.6%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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 (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	112	122		
Charter School	0			
Total ADA/Enrollment	112	122	91.8%	Met
1st Subsequent Year (2024-25)				
District Regular	114	122		
Charter School				
Total ADA/Enrollment	114	122	93.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	115	122		
Charter School				
Total ADA/Enrollment	115	122	94.3%	Met

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 (2023-24)	1,317,453.00	1,326,091.00	7%	Met
1st Subsequent Year (2024-25)	1,366,453.00	1,375,514.00	7%	Met
2nd Subsequent Year (2025-26)	1,417,563.00	1,426,906.00	7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years

Explanation:
(required if NOT met)

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 (2020-21)	1,021,854.90	1,206,714.90	84.7%
Second Prior Year (2021-22)	987,422.89	1,196,281.19	82.5%
First Prior Year (2022-23)	1,159,040.92	1,464,707.93	79.1%
	Historical Average Ratio:		82.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.1% to 87.1%	77.1% to 87.1%	77.1% to 87.1%

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 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	1,354,161.00	1,731,492.32	78.2%	Met
1st Subsequent Year (2024-25)	1,363,309.95	1,639,193.66	83.2%	Met
2nd Subsequent Year (2025-26)	1,372,216.50	1,660,611.87	82.6%	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)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	52,565.00	46,603.27	-11.3%	Yes
1st Subsequent Year (2024-25)	52,565.00	46,379.00	-11.8%	Yes
2nd Subsequent Year (2025-26)	52,565.00	46,379.00	-11.8%	Yes

Explanation:
(required if Yes)

Happy Valley had originally budgeted Title I revenue, however the district did not qualify for funding in current year. This revenue has been conservatively removed from future years as well. Happy Valley's allocation for REAP (Rural Education Achievement Program) increased from initial projections, which offset the loss of Title I slightly.

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

Current Year (2023-24)	214,022.82	232,966.16	8.9%	Yes
1st Subsequent Year (2024-25)	168,310.73	183,549.82	9.1%	Yes
2nd Subsequent Year (2025-26)	170,330.03	187,405.96	10.0%	Yes

Explanation:
(required if Yes)

Revenue was added for the new 6770: Prop 28 AMS dollars. In the subsequent years, revenue for the UPK grant was removed in the amount of \$51,693.

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

Current Year (2023-24)	137,665.02	254,894.02	85.2%	Yes
1st Subsequent Year (2024-25)	14,477.00	154,086.02	964.4%	Yes
2nd Subsequent Year (2025-26)	14,477.00	154,086.02	964.4%	Yes

Explanation:
(required if Yes)

Local revenue increased due to rising interest rates, as well as the addition of reimbursement from the SELPA small schools pool for Happy Valley's placements in the special education regional programs. In the subsequent years, the Parcel tax was removed pending reauthorization in the amount of \$51,975. The district will also have one regional placement leaving the district, which will reduce the amount of reimbursement from SELPA. Lastly, the district is conservatively projecting interest in the out years.

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

Current Year (2023-24)	107,755.38	129,702.69	20.4%	Yes
1st Subsequent Year (2024-25)	39,404.40	55,082.37	39.8%	Yes
2nd Subsequent Year (2025-26)	41,099.61	57,456.47	39.8%	Yes

Explanation:
(required if Yes)

The district budgeted expenditures in the Prop 28 Art & Music in Schools resource. In subsequent years, expenditures one-time in nature are removed, as well as expenditures in parcel tax and UPK resources.

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

Current Year (2023-24)	415,962.85	517,278.41	24.4%	Yes
1st Subsequent Year (2024-25)	376,743.37	403,065.93	7.0%	Yes
2nd Subsequent Year (2025-26)	390,429.99	407,483.71	4.4%	No

Explanation:
(required if Yes)

The district had expenditures related to the closeout of a former construction project of approximately \$35,000. Additionally, the district contracted a new janitorial service with a cost increase of over \$20,000. Lastly, expenditures for new resources were added. In the subsequent years, Happy Valley removed one-time expenditures from budget.

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 Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	404,252.84	534,463.45	32.2%	Not Met
1st Subsequent Year (2024-25)	235,352.73	384,014.84	63.2%	Not Met
2nd Subsequent Year (2025-26)	237,372.03	387,870.98	63.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	523,718.23	648,981.10	23.5%	Not Met
1st Subsequent Year (2024-25)	416,147.77	458,148.30	10.1%	Not Met
2nd Subsequent Year (2025-26)	431,529.60	464,940.18	7.7%	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)

Happy Valley had originally budgeted Title I revenue, however the district did not qualify for funding in current year. This revenue has been conservatively removed from future years as well. Happy Valley's allocation for REAP (Rural Education Achievement Program) increased from initial projections, which offset the loss of Title I slightly.

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

Revenue was added for the new 6770 Prop 28 AMS dollars. In the subsequent years, revenue for the UPK grant was removed in the amount of \$51,693.

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

Local revenue increased due to rising interest rates, as well as the addition of reimbursement from the SELPA small schools pool for Happy Valley's placements in the special education regional programs. In the subsequent years, the Parcel tax was removed pending reauthorization in the amount of \$51,975. The district will also have one regional placement leaving the district, which will reduce the amount of reimbursement from SELPA. Lastly, the district is conservatively projecting interest in the out years.

- 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)

The district budgeted expenditures in the Prop 28 Art & Music in Schools resource. In subsequent years, expenditures one-time in nature are removed, as well as expenditures in parcel tax and UPK resources.

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

The district had expenditures related to the closeout of a former construction project of approximately \$35,000. Additionally, the district contracted a new janitorial service with a cost increase of over \$20,000. Lastly, expenditures for new resources were added. In the subsequent years, Happy Valley removed one-time expenditures from budget.

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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3228, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7890.

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	61,074.63	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	33.9%	22.5%	9.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.3%	7.5%	3.1%

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			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(414,516.74)	1,751,492.32	23.7%	Not Met
1st Subsequent Year (2024-25)	(313,084.76)	1,859,193.66	18.9%	Not Met
2nd Subsequent Year (2025-26)	(281,955.66)	1,680,611.87	16.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Happy Valley's deficit spending is largely due to Special Education costs. Due to three placements in the county regional programs, the district is making a contribution to special education from the general fund in the amount of \$174,107. In addition, the district is projecting a \$50k contribution to the lunch program. Happy Valley's services are also significantly higher than normal due to the project closeout costs. Salaries have increased by 10%+. Deficit spending improves slightly in the outyears due to the removal of one-time costs and one special education placement aging out of the district.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	872,917.53	Met
1st Subsequent Year (2024-25)	557,238.98	Met
2nd Subsequent Year (2025-26)	279,050.84	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		Status
	General Fund		
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	1,479,720.73		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: 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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form A1, Lines A4 and C4; Subsequent Years, Form MYPI, Line F2, if available)	111.63	113.78	115.01
District's Reserve Standard Percentage Level:	5%	5%	5%

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 F 1a, F 1b1, and F 1b2):

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	2,382,157.56	2,141,280.81	2,160,215.38
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,382,157.56	2,141,280.81	2,160,215.38

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

5%	5%	5%
119,107.88	107,064.04	108,010.77
80,000.00	80,000.00	80,000.00
119,107.88	107,064.04	108,010.77

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 (2023-24)	(2024-25)	(2025-26)
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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	687,711.60	374,626.84	92,671.18
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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)	119,108.00	107,064.00	108,011.00
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)	806,819.60	481,690.84	200,682.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	33.87%	22.50%	9.29%
District's Reserve Standard (Section 10B, Line 7):	119,107.88	107,064.04	108,010.77
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Happy Valley is beginning a modernization project and has been approved for a state grant to fund the project. The funds may not be disbursed until March, so the district's general fund has loaned Fund 35 \$100,000 to cover upcoming costs of the project until the grant is funded. This loan shall be paid back no later than 60 days after receiving the grant funds per a board resolution in place.

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)?

Yes

- 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:

The district has a parcel tax which expires at the end of the current fiscal year. Any expenditures that are not one-time in nature have been moved to the general fund, pending reauthorization of the parcel tax.

S5. 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 01CSI, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(140,924.61)	(174,107.34)	23.5%	33,182.73	Not Met
1st Subsequent Year (2024-25)	(141,715.04)	(146,834.00)	3.6%	5,118.96	Met
2nd Subsequent Year (2025-26)	(142,062.11)	(147,353.00)	3.7%	5,290.89	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	66,703.15	61,367.15	-8.0%	(5,336.00)	Met
1st Subsequent Year (2024-25)	71,409.42	66,073.42	-7.5%	(5,336.00)	Met
2nd Subsequent Year (2025-26)	72,586.26	67,250.26	-7.4%	(5,336.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	20,000.00	20,000.00	0.0%	0.00	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)

Contributions in current year are for special education. The district had one additional placement in the county's regional programs from adopted budget.

- 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. MET - Projected transfers out 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)

--

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)

* 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

No

N/A

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years

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

S8C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

n/a

- 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)

No

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

n/a

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

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00

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

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

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00	0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

- 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?

Yes

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	78	71	71	71

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

n/a

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?

If Yes, complete questions 6 and 7

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4 Period covered by the agreement:

Begin Date:

End Date:

5 Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	3.4	3.9	3.9	3.9

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

n/a

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547 5(a), date of public disclosure board meeting.

2b. Per Government Code Section 3547 5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547 5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement

Begin Date:

End Date:

5. Salary settlement

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,751

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
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Classified (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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0

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?

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

If Yes, explain the nature of the new costs.

No		

Classified (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	1,425	1,069
	1.0%	.7%

Classified (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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	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.):

There is no classified union at Happy Valley. One classified employee is eligible for health & welfare benefits but has declined. Classified staff cost \$0 in health & welfare.

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?

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	20	20	20	20

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.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes

Negotiations Not Settled

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

3,927

4. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

**Management/Supervisor/Confidential
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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
29,893	29,893	29,893

**Management/Supervisor/Confidential
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 and column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
0	0	0

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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?

No

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.

ADDITIONAL FISCAL INDICATORS

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

- A1. 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)

No

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

No

- A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

No

- A5. 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?

Yes

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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)
A. REVENUES								
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	4,000.00	4,000.00	4,071.16	10,000.00	6,000.00	150.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	4,071.16	10,000.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	4,071.16	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,000.00	24,000.00	4,071.16	30,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,535.51	363,535.51		363,535.51	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)			363,535.51	363,535.51		363,535.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,535.51	363,535.51		363,535.51		
2) Ending Balance, June 30 (E + F1e)			387,535.51	387,535.51		393,535.51		
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	0.00	0.00		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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	268,427.51	268,427.51		274,427.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	119,108.00	119,108.00		119,108.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	4,071.16	10,000.00	6,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	4,071.16	10,000.00	6,000.00	150.0%
TOTAL, REVENUES			4,000.00	4,000.00	4,071.16	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
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	4,200.00	4,200.00	.12	4,050.00	(150.00)	-3.6%
5) TOTAL, REVENUES			4,200.00	4,200.00	.12	4,050.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	4,200.00	.12	4,050.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,200.00	4,200.00	.12	4,050.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10.57	10.57		10.57	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)			10.57	10.57		10.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.57	10.57		10.57		
2) Ending Balance, June 30 (E + F1e)			4,210.57	4,210.57		4,060.57		
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	4,210.57	4,210.57		4,060.57		
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	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		
OTHER STATE REVENUE								
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%
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	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	200.00	200.00	.12	50.00	(150.00)	-75.0%
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	4,000.00	4,000.00	0.00	4,000.00	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			4,200.00	4,200.00	.12	4,050.00	(150.00)	-3.6%
TOTAL, REVENUES			4,200.00	4,200.00	.12	4,050.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%

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, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%

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, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
OTHER SOURCES/USES								
SOURCES								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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	2023-24 Projected Totals
9010	Other Restricted Local	4,060.57
Total, Restricted Balance		4,060.57

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)
A. REVENUES								
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	1,765,300.00	1,765,300.00	0.00	1,765,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	192.55	500.00	400.00	400.0%
5) TOTAL, REVENUES			1,765,400.00	1,765,400.00	192.55	1,765,800.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	183.75	183.75	11,637.50	100,000.00	(99,816.25)	-54,321.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			183.75	183.75	11,637.50	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,765,216.25	1,765,216.25	(11,444.95)	1,665,800.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,765,216.25	1,765,216.25	(11,444.95)	1,665,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,870.05	23,870.05		23,870.05	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)			23,870.05	23,870.05		23,870.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,870.05	23,870.05		23,870.05		
2) Ending Balance, June 30 (E + F1e)			1,789,086.30	1,789,086.30		1,689,670.05		
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	1,789,086.30	1,789,086.30		1,689,670.05		
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	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		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	1,765,300.00	1,765,300.00	0.00	1,765,300.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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			1,765,300.00	1,765,300.00	0.00	1,765,300.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	100.00	100.00	192.55	500.00	400.00	400.0%
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			100.00	100.00	192.55	500.00	400.00	400.0%
TOTAL, REVENUES			1,765,400.00	1,765,400.00	192.55	1,765,800.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	183.75	183.75	11,637.50	100,000.00	(99,816.25)	-54,321.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183.75	183.75	11,637.50	100,000.00	(99,816.25)	-54,321.8%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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			183.75	183.75	11,637.50	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%

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)
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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	2023-24 Projected Totals
9010	Other Restricted Local	1,689,670.05
Total, Restricted Balance		1,689,670.05

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)
A. REVENUES								
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	45,750.00	45,750.00	829.89	47,000.00	1,250.00	2.7%
5) TOTAL, REVENUES			45,750.00	45,750.00	829.89	47,000.00		
B. EXPENDITURES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,750.00	45,750.00	829.89	47,000.00		
D. OTHER FINANCING SOURCES/USES								
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	66,703.15	66,703.15	0.00	61,367.15	5,336.00	8.0%
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			(66,703.15)	(66,703.15)	0.00	(61,367.15)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,953.15)	(20,953.15)	829.89	(14,367.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,044,600.15	1,044,600.15		1,044,600.15	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)			1,044,600.15	1,044,600.15		1,044,600.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,044,600.15	1,044,600.15		1,044,600.15		
2) Ending Balance, June 30 (E + F1e)			1,023,647.00	1,023,647.00		1,030,233.00		
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		
b) Legally Restricted Balance		9740	970,494.21	970,494.21		970,494.21		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	53,152.79	53,152.79		59,738.79		
Endowment Fund	0000	9780		53,152.79				
Endowment Fund	0000	9780	53,152.79					
Endowment Fund	0000	9780				59,738.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	750.00	750.00	829.89	2,000.00	1,250.00	166.7%
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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,750.00	45,750.00	829.89	47,000.00	1,250.00	2.7%
TOTAL, REVENUES			45,750.00	45,750.00	829.89	47,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
EMPLOYEE BENEFITS								
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%

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, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
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	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	0.00	0.00	0.0%
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%
Subscription Assets		6700	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								

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 Authorized Interfund Transfers Out		7619	66,703.15	66,703.15	0.00	61,367.15	5,336.00	8.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			66,703.15	66,703.15	0.00	61,367.15	5,336.00	8.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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								
(- b + c - d + e)			(66,703.15)	(66,703.15)	0.00	(61,367.15)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	970,494.21
Total, Restricted Balance		970,494.21

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,382,157.56
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,379.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,755.57
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				22,755.57
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)				2,313,022.99
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				114.38
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,223.15
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>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.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A. 1)</p>		
<p>B. Required effort (Line A 2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*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.</p>		
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
		UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999		Certificated Salaries	0.00	0.00	0.00	0.00	0.00	57,897.88		57,897.88	
2000-2999		Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999		Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,231.21		9,231.21	
4000-4999		Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,652.74		4,652.74	
5000-5999		Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	82,705.02		82,705.02	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	154,486.85	0.00	154,486.85	
7310		Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,253.80		6,253.80	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,253.80	0.00	6,253.80	
		TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	160,740.65	0.00	160,740.65	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999		Certificated Salaries	0.00	0.00	0.00	0.00	0.00	46,702.41		46,702.41	
2000-2999		Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999		Employee Benefits	0.00	0.00	0.00	0.00	0.00	6,709.97		6,709.97	
4000-4999		Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,652.74		4,652.74	
5000-5999		Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	82,705.02		82,705.02	
6000-6999		Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130		State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439		Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Direct Costs	0.00	0.00	0.00	0.00	0.00	140,770.14	0.00	140,770.14	
7310		Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,331.51		5,331.51	
7350		Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,331.51	0.00	5,331.51	
		TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	146,101.65	0.00	146,101.65	
8980		Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
		TOTAL COSTS									146,101.65

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)							0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)							0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174,107.34
									174,107.34

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

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC- worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated, or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement

SELPA:

North Santa Cruz County (SC)

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310	14,639.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	14,644.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,195.85 (b)	

If (b) is greater than (a).

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

(c)

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

0.00 (d)

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

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

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

(e)

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

2,195.85 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds.

SELPA:

North Santa Cruz County (SC)

SECTION 3

Column A	Column B	Column C
----------	----------	----------

Projected Exps. (LP-I Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
---	---	-----------------------

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Projected Exps. FY 2023-24	Comparison Year 2020-21	Difference
-------------------------------	-------------------------------	------------

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-1)44 89757 0000000
Report SEMAI
E81MGMMTHB(2023-24)

SELPA:

North Santa Cruz County (SC)

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

146,101.65

0.00

d. Special education unduplicated pupil count

14.00

7.00

e. Per capita state and local expenditures (A2c/A2d)

10,435.83

13,429.46

(2,993.63)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
--	-------------------------------	-------------------------------	------------

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

a. Expenditures paid from local sources

174,107.34

27,852.90

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

27,852.90

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from local sources

174,107.34

27,852.90

146,254.44

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

	Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
--	-------------------------------	-------------------------------	------------

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

a. Expenditures paid from local sources

174,107.34

27,852.90

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

27,852.90

Less: Exempt reduction(s) from SECTION 1

0.00

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from local sources

174,107.34

27,852.90

b. Special education unduplicated pupil count

14.00

12.00

First Interim
2023-24 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 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					61,367.15	20,000.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 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 8750	Transfers Out 8750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						61,367.15		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2023-24 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 6750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	81,367.15	81,367.15		

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	(\$11,373.00)

Explanation: The district has multiple placements in the county regional programs for special education which are paid for by a reduction in AB602 revenue. The placements cost more than the district's allocation, causing revenue to be negative.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	6500	(\$11,373.00)

Explanation: The district has multiple placements in the county regional programs for special education which are paid for by a reduction in AB602 revenue. The placements cost more than the district's allocation, causing revenue to be negative.

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

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First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

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EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: Cashflow provided in Excel format as a separate attachment.

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMA request contact information.

Exception

FORM

Form CASH

Explanation: Cashflow provided in Excel format as a separate attachment.

Export Log
Period: First Interim
Type of Export: Official

=====

LEA: 44-69757-0000000 Happy Valley Elementary

Official Check for LEA: 44-69757-0000000 is good

Export of USER General Ledger started at 11/30/2023, 11:26:31 AM

OFFICIAL Header for LEA: 44-69757-0000000 Happy Valley Elementary
VERSION SACS V7

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 1: 220
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 2: 256
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 3: 256
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 4: 264

Export USER General Ledger completed at 11/30/2023, 11:26:31 AM

Export of Supplementals (USER ELEMENTS) started at 11/30/2023, 11:26:31 AM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 5: 414
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 6: 527
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 7: 529
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 8: 4560

Export of supplementals (USER ELEMENTS) completed at 11/30/2023, 11:26:31 AM

Export of TRC Explanations started at 11/30/2023, 11:26:31 AM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 9: 0
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 10: 45
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 11: 45
- Fiscal year: 2023-24
- Type of data: Projected Totals

- Number of records exported in group 12: 56

Export of TRC Explanations completed at 11/30/2023, 11:26:31 AM

Export of TRC Log started at 11/30/2023, 11:26:31 AM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 13: 34
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 14: 45
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 15: 45
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 16: 56

Export of TRC Log completed at 11/30/2023, 11:26:31 AM

OFFICIAL END for LEA: 44-69757-0000000 Happy Valley Elementary

Exported to file: 44697570000000_I1_2023-24_E81MGMMTHB_OFFICIAL.DAT

End of Official Export Process

Happy Valley Elementary School District
Certification and Verification of Need for Developer Fees
2022-2023

Developer Fee Transactions - Fund 25/Capital Facilities (excluding RDA pass-through money)

Date	Deposit	Deadline Date	Expense	Fee Balance	Comment	Interest	Fund Balance(- RDA)	Interest Total
7/31/22					July Interest	\$17.11	\$21,337.81	\$598.01
8/31/22					August Interest	\$19.45	\$21,357.26	\$617.46
9/30/22					September Interest	\$19.45	\$21,376.71	\$636.91
10/31/22					October Interest	\$20.30	\$21,397.01	\$657.21
11/30/22					November Interest	\$23.56	\$21,420.57	\$680.77
12/31/22					December interest	\$32.09	\$21,452.66	\$712.86
1/31/23					January interest	\$36.25	\$21,488.91	\$749.11
2/28/23					February interest	\$35.73	\$21,524.64	\$784.84
3/15/23			\$9000.00		Project Support Services DSA Closeout		\$12,524.64	\$784.84
3/2/23	\$3630.90	03/02/28		\$23,094.80	\$74.10 admin fee		\$16,155.54	\$784.84
3/31/23					March interest	\$36.24	\$16,191.78	\$821.08
4/19/23			\$4000.00		Project Support Services DSA Closeout		\$12,191.78	\$821.08
5/10/23			\$5000.00		Project Support Services DSA Closeout		\$7191.78	\$821.08
4/30/23					April Interest	\$30.33	\$7222.11	\$851.41
5/31/23					May Interest	\$18.07	\$7240.18	\$869.48
6/22/23			\$5625.00		Cooperative Strategies Dev Fee Study		\$1615.18	\$869.48
6/28/23			\$1615.18		Project Support Services DSA Closeout		\$0	\$0
6/30/23					June Interest	\$10.98	\$10.98	\$10.98

Certification

The Happy Valley Elementary School District Board of Trustees certifies that all expenditures of developer fee receipts are and will continue to be used for the purpose of paying for school facilities. The Board of Trustees certifies that there is a continued need to collect Developers' Fees.
Board Certification and Verification of Need - December 13, 2023

Board of Trustees President _____ Attest: _____ District Administrator

Bylaw 9250: Compensation and Reimbursement

Status:

Original Adopted Date:

Compensation

The members of the Board of Trustees view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

On an annual basis, the Board may choose to receive compensation as delineated in Education Code 35120.

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any reimbursements or paid expenses need to be pre-approved by the Board. Total funding each year is not to exceed \$2500.00. Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent/Principal before the expense is incurred.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

Description

Ed. Code 33050-33053	<u>General waiver authority</u>
Ed. Code 33362-33363	<u>Reimbursement of expenses; board member or member-elect</u>
Ed. Code 35012	<u>Board members; number, election and terms</u>
Ed. Code 35044	<u>Payment of traveling expenses of representatives of board</u>
Ed. Code 35120	<u>Course credit for student board members</u>
Ed. Code 35172	<u>Promotional activities</u>
Ed. Code 44038	<u>Cash deposits for transportation purchased on credit</u>
Fam. Code 297-297.5	<u>Rights, protections, benefits under the law; registered domestic partners</u>
Gov. Code 20322	<u>Elective officers; election to become member</u>
Gov. Code 20420-20445	<u>Membership in Public Employees' Retirement System; definition of safety employees</u>
Gov. Code 3543.7	<u>Duty to meet and negotiate in good faith</u>
Gov. Code 53200-53209	<u>Group insurance</u>
Gov. Code 54952.3	<u>Simultaneous or serial meetings; announcement of compensation</u>
Gov. Code 8314	<u>Use of public resources</u>
H&S Code 1373	<u>Health services plan; coverage for dependent children</u>
Ins. Code 10277-10278	<u>Group and individual health insurance; coverage for dependent children</u>
Federal	Description
26 CFR 1.403(b)-2	Tax-sheltered annuities; definition of employee
26 USC 403	Tax-sheltered annuities
42 USC 18011	Right to maintain existing health coverage
Management Resources	Description
Attorney General Opinion	83 Ops.Cal.Atty.Gen. 124 (2000)
Attorney General Opinion	91 Ops.Cal.Atty.Gen. 37 (2008)
Court Decision	Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598
Court Decision	Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578

Institute for Local Government
Publication

Sample Expense and Use of Public Resources Policy
Statement, January 2006

Internal Revenue Service Publication

Tax-Sheltered Annuity Plans (403(b) Plans) for Employees of
Public Schools and Certain Tax-Exempt Organizations,
Publication 571, rev. February 2013

Website

CSBA District and County Office of Education Legal Services

Website

Public Employees' Retirement System

Website

Institute for Local Government

Website

Internal Revenue Service

Website

CSBA

Cross References

Code

Description

1160

Political Processes

3100

Budget

3100

Budget

3350

Travel Expenses

3513.1

Cellular Phone Reimbursement

4154

Health And Welfare Benefits

4154

Health And Welfare Benefits

4254

Health And Welfare Benefits

4254

Health And Welfare Benefits

4354

Health And Welfare Benefits

4354

Health And Welfare Benefits

9110

Terms Of Office

9150

Student Board Members

9240

Board Training

9324

Minutes And Recordings

Bylaw 9250: Remuneration, Reimbursement, And Other Benefits

Status: ADOPTED

Original Adopted Date: 10/23/2013

Compensation

The members of the Board of Trustees view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

~~Board members are not required to accept payment for meetings attended.~~

~~Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)~~

~~A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)~~

~~Student Board members shall receive no compensation for meetings attended. (Education Code 35012)~~

~~Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)~~

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional,

state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent/Principal or designee before the expense is incurred.

~~Board members may use district issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.~~

Health and Welfare Benefits for Current Board Members

~~Board members may participate in the health and welfare benefits program provided for district employees.~~

~~Health and welfare benefits for Board members shall be no greater than that received by the district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)~~

~~Board members who elect to participate shall pay the full cost of premiums.~~

~~Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.~~

Health and Welfare Benefits for Former Board Members

~~Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.~~

~~Health and welfare benefits for former Board members shall be no greater than those received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)~~

~~Any former Board member leaving the Board after at least one term of office may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)~~

~~Health and welfare benefits provided to a former Board member shall be extended, at his/her expense and at the same level, to his/her spouse/registered domestic partner and eligible dependent children as specified in law and the health plan.~~

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

Ed. Code 33050-33053

DescriptionGeneral waiver authority

Ed. Code 33362-33363

Reimbursement of expenses; board member or member-elect

Ed. Code 35012

Board members; number, election and terms

Ed. Code 35044

Payment of traveling expenses of representatives of board

Ed. Code 35120

Course credit for student board members

Ed. Code 35172

Promotional activities

Ed. Code 44038

Cash deposits for transportation purchased on credit

Fam. Code 297-297.5

Rights, protections, benefits under the law; registered domestic partners

Gov. Code 20322

Elective officers; election to become member

Gov. Code 20420-20445

Membership in Public Employees' Retirement System; definition of safety employees

Gov. Code 3543.7

Duty to meet and negotiate in good faith

Gov. Code 53200-53209

Group insurance

Gov. Code 54952.3

Simultaneous or serial meetings; announcement of compensation

Gov. Code 8314

Use of public resources

H&S Code 1373

Health services plan; coverage for dependent children

Ins. Code 10277-10278

Group and individual health insurance; coverage for dependent children**Federal**

26 CFR 1.403(b)-2

Description

Tax-sheltered annuities; definition of employee

26 USC 403

Tax-sheltered annuities

42 USC 18011

Right to maintain existing health coverage

Management Resources

Attorney General Opinion

Description

83 Ops.Cal.Atty.Gen. 124 (2000)

Attorney General Opinion

91 Ops.Cal.Atty.Gen. 37 (2008)

Court Decision

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Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>Public Employees' Retirement System</u>
Website	<u>Institute for Local Government</u>
Website	<u>Internal Revenue Service</u>
Website	<u>CSBA</u>

Cross References

Code	Description
1160	<u>Political Processes</u>
3100	<u>Budget</u>
3100	<u>Budget</u>
3350	<u>Travel Expenses</u>
3513.1	<u>Cellular Phone Reimbursement</u>
4154	<u>Health And Welfare Benefits</u>
4154	<u>Health And Welfare Benefits</u>
4254	<u>Health And Welfare Benefits</u>
4254	<u>Health And Welfare Benefits</u>
4354	<u>Health And Welfare Benefits</u>
4354	<u>Health And Welfare Benefits</u>
9110	<u>Terms Of Office</u>
9150	<u>Student Board Members</u>
9240	<u>Board Training</u>
9324	<u>Minutes And Recordings</u>

Checks Dated 11/01/2023 through 11/30/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
1047577	11/06/2023	AA SAFE & SECURITY CO.	01-0000-0-0000-8100-4350-200-2801	OFFICE DOOR LOCK HARDWARE		433.29
1047578	11/06/2023	AT&T	01-0000-0-0000-2700-5900-200-2801	PHONE	111.47	
1047579	11/06/2023	AT&T	01-0000-0-0000-7200-5900-200-2801	PHONE	37.15	148.62
1047580	11/06/2023	BOWIE, CRAIG	01-0000-0-0000-2700-5900-200-2801	INTERNET		185.66
1047581	11/06/2023	COAST PAPER & SUPPLY, INC	01-0084-0-1110-1000-5800-200-0000	GARDEN COORDINATOR	40.00	
			01-9009-0-1110-1000-5800-200-0PLL	GARDEN COORDINATOR	1,400.00	1,440.00
1047582	11/06/2023	CUMMING MANAGEMENT GROUP, INC	01-1100-0-0000-8100-4350-200-3000	JANITORIAL SUPPLIES	200.24	
			01-2600-0-0000-8100-4350-200-0000	JANITORIAL SUPPLIES	66.75	266.99
1047583	11/06/2023	ESTRADA HERRERA, CARLOS	35-9719-0-0000-8500-5800-200-0000	MODERNIZATION PROJECT MANAGEMENT		10,088.75
1047584	11/06/2023	HANCOCK PARK & DELONG, INC	01-0000-0-0000-8100-5800-200-2801	YARD MAINTENANCE		875.00
1047585	11/06/2023	JOHNSON CONTROLS SECURITY	35-9719-0-0000-8500-5800-200-0000	MODERNIZATION SERVICES		87.50
1047586	11/06/2023	LIBRARYTHING	01-0000-0-0000-8100-5800-200-2801	COMPUTER LAB ALARM BALANCE CLOSEOUT		26.09
1047587	11/06/2023	MRC SMART TECHNOLOGY SOLUTIONS	01-9009-0-1110-1000-5800-200-LIBR	LIBRARY TINY CAT		240.00
1047588	11/06/2023	OHLSEN FOODS	01-1100-0-0000-7100-5600-200-3000	COPIER USAGE	10.72	
			01-1100-0-0000-7200-5600-200-3000	COPIER USAGE	42.89	
			01-1100-0-1110-1000-5600-200-3000	COPIER USAGE	160.84	214.45
1047589	11/06/2023	Royer, Kate	01-0000-0-0000-3700-5800-200-3007	OCTOBER LUNCHES		5,641.50
1047590	11/06/2023	SAN LORENZO LUMBER	01-9009-0-1110-1000-4300-200-RM01	ROOM 1 MATERIALS AND SUPPLIES		43.75
1047591	11/06/2023	SISC 3	01-0000-0-0000-8100-4350-200-2801	YARD MATERIALS AND SUPPLIES		5.66
			01- - - - -9514- -	NOVEMBER MEDICAL	13,771.00	

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Checks Dated 11/01/2023 through 11/30/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Expensed Amount	Check Amount
1047591	11/06/2023	STAPLES	01-0000-0- - 9524- -	NOVEMBER MEDICAL	3,175.00	16,946.00
1047592						
			01-0000-0-1110-1000-4300-200-2801	BATTERIES FOR LANTERNS	56.94	
			01-1100-0-0000-2700-4350-200-3000	OFFICE SUPPLIES	28.77	
			01-1100-0-0000-7200-4350-200-3000	OFFICE SUPPLIES	9.59	
			01-2600-0-1110-1000-4300-200-0000	AFTER SCHOOL MATERIALS AND SUPPLIES 3-D PRINTING CLASS	183.76	
			01-9009-0-1110-1000-4300-200-RM03	ROOM 3 MATERIALS AND SUPPLIES	62.90	341.96
1047593	11/06/2023	Stewart, Michelle A	01-4035-0-0000-2700-5200-200-2356	PD CONF		141.58
1047594	11/06/2023	US BANK	01-0000-0-0000-8100-4350-200-2801	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	250.20	
			01-0000-0-1110-1000-4300-200-2801	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	662.89	
			01-0700-0-1110-1000-4300-200-2801	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	55.88	
			01-2600-0-1110-1000-4300-200-0000	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	91.53	
			01-4035-0-0000-2700-5200-200-2356	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	810.00	
			01-6500-0-5760-1120-4300-200-1304	ELOP, GF, SPED, MAINT, TITLE II AND LCAP	110.97	1,981.47
1048352	11/13/2023	19six Architects	01-0000-0-0000-8100-5800-200-2801	DSA CLOSEOUT ARCHT SERVICES	581.25	
			35-9719-0-0000-8500-5800-200-0000	MODERNIZATION ARCH SERVICES	1,050.00	1,631.25
1048353	11/13/2023	DASSEL'S PETROLEUM	01-0000-0-0000-8100-5511-200-2801	PROPANE	455.85	
			01-2600-0-0000-8100-5511-200-0000	PROPANE	151.95	607.80
1048354	11/13/2023	GREENWASTE RECOVERY INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE		571.08
1048355	11/13/2023	PALACE BUSINESS SOLUTIONS C/O TROWBRIDGE ENTERPRISES	01-9009-0-1110-1000-4300-200-MURT	ART AND MUSIC MATERIALS AND SUPPLIES		26.05
1048356	11/13/2023	ROBERTSON & ASSOC CPAS	01-0000-0-0000-7191-5809-200-2801	AUDIT 22-23		4,500.00

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Checks Dated 11/01/2023 through 11/30/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMMM	Comment	Expensed Amount	Check Amount
1048357	11/13/2023	SPROUTS SC	01-2600-0-1110-1000-5800-200-0000	ELOP SPROUTS AFTER SCHOOL PROGRAM		1,912.00
1048358	11/13/2023	STAPLES	01-1100-0-0000-2700-4350-200-3000 01-1100-0-0000-7200-4350-200-3000	OFFICE MATERIALS AND SUPPLIES OFFICE MATERIALS AND SUPPLIES	141.32 47.10	188.42
1048359	11/13/2023	US BANK EQUIPMENT FINANCE	01-1100-0-0000-7100-5600-200-3000 01-1100-0-0000-7200-5600-200-3000 01-1100-0-1110-1000-5600-200-3000	COPIER LEASE COPIER LEASE COPIER LEASE	33.13 132.54 497.03	662.70
1049016	11/20/2023	APPLE COMPUTER INC	01-2600-0-1110-1000-4400-200-0000	ELOP AFTER SCHOOL FOR YEARBOOK CLASS		659.82
1049017	11/20/2023	CARLY PERLMAN	01-0700-0-1110-1000-5800-200-2801 01-6546-0-5760-3120-5800-200-0000	COUNSELING COUNSELING	1,690.00 520.00	2,210.00
1049018	11/20/2023	CUMMING MANAGEMENT GROUP, INC	35-9719-0-0000-8500-5800-200-0000	MODERNIZATION PROJECT MANAGMENT		9,110.00
1049019	11/20/2023	FLASHFORGE USA	01-2600-0-1110-1000-4300-200-0000	ELOP AFTER SCHOOL 3-D PRINTING SUPPLIES		142.03
1049020	11/20/2023	Frier, Caroline K	01-1100-0-0000-8100-4350-200-3000	JANITORIAL SUPPLIES FOR LUNCH - GREEN TEAM		74.08
1049021	11/20/2023	ORBACH HUFF & HENDERSON LLP	01-0000-0-0000-7191-5809-200-2801	LEGAL FOR MODERNIZATION		172.50
1049022	11/20/2023	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE		15.13
1049023	11/20/2023	PALACE BUSINESS SOLUTIONS C/O TROWBRIDGE ENTERPRISES	01-9009-0-1110-1000-4300-200-RM04	ROOM 4 MATERIALS AND SUPPLIES		30.00
1049024	11/20/2023	PHIL ALLEGRI ELECTRIC INC	01-0000-0-0000-8100-5600-200-2801	ELECTRICAL ROOM 5		1,924.73
1049025	11/20/2023	PROJECT SUPPORT SERVICES, INC	01-0000-0-0000-8100-5800-200-2801	DSA CLOSEOUT PROJECT SERVICES		1,706.25
1049026	11/20/2023	SANTA CRUZ CO OFC OF EDUCATION	01-0000-0-1110-1000-5808-200-2801	OSS		4,113.40

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Checks Dated 11/01/2023 through 11/30/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Total Number of Checks	Expensed Amount	Check Amount
					37		69,365.51

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	34	49,029.26
35	COUNTY SCHOOL FACILITIES	4	20,336.25
	Total Number of Checks	37	69,365.51
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		69,365.51

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Dec 1 2023 9:05AM