

**HAPPY VALLEY SCHOOL DISTRICT  
BOARD OF TRUSTEES  
March 13, 2024  
3:30 pm, Multi-Purpose Room  
Agenda**

**A. Approval of Agenda**

**B. Approval of Minutes- Regular Board Meeting, February 14, 2024**

**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. Information Items**

**1. Stakeholder Engagement**

The LCAP development process includes meaningful stakeholder engagement. The Board will provide input for the current LCAP.

**2. Modernization Update**

The Board will receive an update regarding modernization.

**3. Enrollment Update**

The Board will receive an update regarding enrollment.

**4. Review of Annual Financial Audit 2022/2023 From Santa Cruz County Office of Education**

The Board will receive information regarding Happy Valley's 2022/2023 Annual Financial Audit from the Santa Cruz County Office of Education.

**5. Letter from Robertson and Associates**

The Board will receive information regarding a letter from Robertson and Associates.

**6. Bond and Facilities Master Plan**

The Board will receive information regarding a Bond and Facility Master Plan.

## **I. Action Items**

### **1. 2023/2024 2<sup>nd</sup> Interim Budget Report**

The Board will consider approval of the Happy Valley School District 2023/2024 2<sup>nd</sup> Interim Budget and Multi-Year Projection Report.

### **2. Community Foundation of Santa Cruz**

The Board will receive information from the Community Foundation of Santa Cruz and decide where monies will be deposited.

### **3. Resolution 23-24-05, Resolution to Release Temporary Certificated Employees**

The Board will consider approval of Resolution 23-24-05, Release Temporary Certificated Employees.

### **4. Resignation of Classified Employees**

The Board will consider approval of letters of resignation from two classified employees.

### **5. Designation of California School Board Association (CSBA) Delegate for Subregion 9-A.**

The Board will vote for one candidate to serve a two-year term as CSBA Delegate for Subregion 9-A.

### **6. Board Expenditure**

The Board will consider approval of a Board Expenditure.

## **J. Consent Items**

1. Memorandum of Understanding (MOU) with Mountain School.
2. The Board will consider approval of vendor warrants paid since the last meeting.

## **K. Communications and Announcements**

1. Mar. 15- No School, Staff Development Day
2. Mar. 19- Coffee with the Superintendent/Principal, 8:30, MPR
3. Mar. 20- Parent Club Meeting, 6:30 pm, Via Zoom
4. Mar. 29- PeaceBuilder Assembly, 11:15 am, Stage
5. Mar. 29-Spirit Day, Classroom Choice
6. Apr. 1 – Apr. 5- No School, Spring Break
7. Apr. 17- Board Meeting, 3:30 pm, MPR
8. Apr. 24- Parent Club Meeting, 6:30 pm, Via Zoom

## **L. Closed Session**

1. Negotiations
2. Superintendent Evaluation

## **M. Report Out of Closed Session**

## **N. Adjournment**

Happy Valley School District  
Regular Board Meeting  
February 14, 2024  
MINUTES

The meeting was called to order by the Board President at 3:32pm

BOARD MEMBERS PRESENT: Willet, Freeman, Hodges, Frandle, Trotter

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Stewart, Lynd, Rossi

STUDENTS PRESENT: Paige

- A. APPROVAL OF THE AGENDA  
MSC FREEMAN/FRANDLE to approve the Board Meeting agenda as written. Unanimous.
- B. APPROVAL OF THE MINUTES  
MSC TROTTER/FREEMAN to approve the minutes from the Regular Board Meeting January 17, 2024. Unanimous.
- C. COMMUNITY INPUT  
None.
- D. BOARD REPORT
  - 1. Carly Trotter shared a letter with the Board from a community member regarding the parcel tax renewal and the request to have more school involvement with the community.
  - 2. Katie Freeman informed the board she read the CSBA article on Basic Aid districts.
- E. SUPERINTENDENT'S REPORT  
Michelle Stewart informed the Board of the following:
  - 1. A ditch was dug along the edge of our property to help prevent flooding.
  - 2. She presented to new administrators through the Santa Cruz County Office of Education. The presentation focused on culture and climate.
  - 3. In March she will be presenting two breakout sessions on construction and challenges of being a Superintendent/Principal.
  - 4. Yesterday she hosted 5 small school district superintendents called Summit on Summit.
  - 5. Last week teachers and office staff participated in a lockdown simulation, supported by staff from the COE. The staff is well prepared.
- F. STAFF REPORT  
Angie Rossi informed the Board of the following:
  - 1. TK/K loved the snake assembly
  - 2. 1st grade is doing informative writing.

3. 3rd grade had a writing celebration.
4. 4th/5th grade is doing a symphony listening program and had a STEAM expo.
5. 5th/6th grade is doing a fiction project.

**G. STUDENT REPORT**

Paige informed the Board of the following:

1. All classes had a Valentine's Day celebration.
2. Read-A-Thon starts next week.
3. Had the STEAM showcase.

**H. INFORMATION ITEMS**

**1. APPROVAL OF J-13A**

The Board received information regarding the approval of the J-13A from January 2023.

**2. MODERNIZATION UPDATE**

The Board received an update on Modernization:

- a. Modernization funds were released last week.
- b. Have been in contact with Enviroplex regarding the bridge capacity.
- c. We have been working on a timeline for the Administration Building phase.  
We continue to have weekly meetings with our construction team.
- d. Plans for packing and moving have been shared with the staff.
- e. We are focused on transparency and communication as important decisions are made.

**3. 2023-2024 LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) MID YEAR UPDATE**

The Board received information regarding the 2023-2024 LCAP Mid-Year Update.  
Attendance rate is up and tardy rate is down.

**4. COMMUNITY FOUNDATION OF SANTA CRUZ**

The Board received an update regarding the Happy Valley School Foundation Fund through December 31, 2023.

**5. TOILETING POLICY**

The Board received information regarding a toileting policy. This will be brought back at the next Board meeting for consideration of approval.

**I. ACTION ITEMS**

**1. AUDIT CERTIFICATION**

MSC FREEMAN/FRANDLE to approve the 2022-2023 Financial Audit as presented. Unanimous.

**2. 2nd QUARTER WILLIAMS COMPLAINT REPORT**

MSC WILLET/FREEMAN to approve the 2nd quarterly report of 2023-2024 Uniform Complaints related to the Williams Settlement. Unanimous.

**3. REVISED DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS**

MSC FREEMAN/WILLET to approve the Revised Certification of a Declaration of Need for Fully Qualified Educators for the 2023-2024 school year. Unanimous.

**2. 2023-2024 COMPREHENSIVE SAFETY PLAN**

MSC FREEMAN/TROTTER to approve the 2023-2024 Comprehensive Safety Plan Part 1 - Public Components. Unanimous.

**J. CONSENT ITEMS**

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

**K. COMMUNICATION AND ANNOUNCEMENTS**

1. February 16, 2024 - No School, Lincoln Holiday
2. February 19, 2024 - No School, Presidents' Holiday
3. February 21, 2024 - Parent Club Meeting, 6:30pm, Via Zoom
4. February 23 - March 1, 2024 - Read-A-Thon
5. February 23, 2024 - End of Trimester
6. February 23, 2024 - Spirit Day, Identity Swap Day
7. February 23, 2024 - PeaceBuilder Assembly, 11:15am, Stage
8. February 29, 2024 - Report Cards Go Home
9. March 13, 2024 - Board Meeting, 3:30pm, MPR
10. March 15, 2024 - No School, Staff Development Day
11. March 20, 2024 - Parent Club Meeting, 6:30pm, Via Zoom
12. March 22, 2024 - PeaceBuilder Assembly, 11:15am, Stage
13. March 22, 2024 - Spirit Day, TBA

**L. CLOSED SESSION**

The Board adjourned into closed session at 4:12pm to discuss negotiations and 2023-2024 Comprehensive Safety Plan - Part II.

**M. REPORT OUT OF CLOSED SESSION**

The Board reported out of closed session, at 4:42pm, reporting the following:

1. MSC FREEMAN/WILLET to approve the 2023-2024 Comprehensive Safety Plan Part II. Acknowledge that changes will be made once the county template has been updated. Unanimous.

**N. ADJOURNMENT**

MSC FREEMAN/WILLET to adjourn the meeting, there being no further business, 4:45pm. Unanimous.

pl

# Local Control Accountability Plan 2023-24



## [Link to LCAP 2023-24](#)

### **Happy Valley Elementary School Mission and Vision**

**Mission:** Educate the whole child in a small, safe, community supported school that provides a solid foundation to achieve academic, social, and emotional success.

**Vision:** Happy Valley will be a place where all students will be prepared for academic, social, and emotional success for the next stages of life and school.

**Goal 1: ENGAGEMENT** Happy Valley School District will provide a safe and engaging environment for students and families will be actively involved in the educational process. Social and emotional well being of the students will be a priority.

- Provide instructional aides \$90,000 *Donations*
- Provide art and music with a credentialed teacher, garden with a credentialed teacher, and library \$70,000 *Donations*
- Focus on positive attendance No cost
- Social Emotional Learning \$6000 *LCFF*
  - ~counselor
  - ~Peacebuilders program
- Volunteer Activity Log and actively involve parents *no cost*
- Improve school website for communication; provide resources

**Goal 2: PUPIL ACHIEVEMENT** Happy Valley School District will fully implement Common Core Standards. The teachers will be fully trained and provided with appropriate, aligned materials and technology integration to ensure all students are college and career ready.

- Purchase FOSS kits (Living) \$11,000 *Local Funds*
- Teachers will continue the work with TTP (Teaching Through Problem Solving) No cost
- Staff will continue to use the Lucy Calkins Writers workshop curriculum and work as a team on conferencing skills with students. No cost
- Benchmark Assessments (cost of subs to analyze) \$3,000 *Local Funds*
- All 6th grade students will be ready to graduate from HVS and be successful in middle school as evidenced by the report card, benchmarks and CAASPP test scores. *no cost*
- Intervention Teacher \$15,000 *LCFF*; \$16,000 *Title I*
- An intervention instructional aide will be hired to work collaboratively with teachers to support the youngest learners \$6547 *LCFF*

## Local Control Accountability Plan 2023-24

**Goal 3: ACCESS AND OPPORTUNITY** Happy Valley School District will ensure facilities, communication, and course access are responsive to the needs of all of our students.

- Money generated by the parcel tax will be used for technology, Spanish, and maintenance and retention of highly qualified staff. \$52,272.00 *Local Funds*
- The use of iPads will continue in the classrooms with more iPads to be purchased so the older versions can be recycled. \$5,000 *Other state funds*
- The Master Schedule will be designed so 100% students will have equal access to art and music and give priority to the upper grade classes. *no cost*
- A mental health counselor will continue to provide services to students who are either identified by teacher or parent. *Funded in Goal 1*
- Fund extracurricular activities to provide access for all students to any extra curricular activities which includes field trips, science camp, etc. \$1000 *LCFF*
- Teachers and staff will return phone calls and emails within the 48 hour window. *no cost*
- Specific time is set aside for students who are English Learners to ensure they have access and are meeting standards. \$500 *LCFF*

### **BUDGET RESOURCES**

*Because of the small size of Happy Valley School, and the lack of significant subgroups, the LCAP is written to meet the needs of all students, with supplemental funds (LCFF) principally directed towards unduplicated students.*

**Total LCAP allocation: \$29,047**



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR FARIS SABBABH • SUPERINTENDENT OF SCHOOLS


**BOARD OF EDUCATION**

Mr. Ed Acosta  
Ms. Alyssa Alto  
Mr. Edward Estrada  
Ms. Sandra Nichols  
Ms. Sue Roth  
Mr. Abel Sanchez  
Mr. Bruce Van Allen

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DATE: February 26, 2024

TO: Michelle Stewart, Superintendent  
Happy Valley Elementary School District

FROM:  Rebecca Olker, Executive Director, Fiscal Services

SUBJECT: Review of Annual Financial Audit 2022-2023

As per Education Code Section 41020, the County Office of Education is required to review the annual audit report for each district and determine whether the district is taking adequate steps to resolve audit finds as detailed in the report.

I am pleased to note that the Happy Valley Elementary School District audit report had no findings listed. Congratulations to you and the Happy Valley Elementary School District staff!

If you have any questions or concerns, please do not hesitate to contact me at (831) 466-5630.

c: Dr. Faris Sabbah, County Superintendent of Schools  
Liann Reyes, Deputy Superintendent, Business Services, SCCOE



# ROBERTSON & ASSOCIATES, CPAs

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January 30, 2024

To the Board of Trustees  
Happy Valley Elementary School District  
3125 Branciforte Drive  
Santa Cruz, CA 95065

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Elementary School District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our questionnaire to you dated August 8, 2023. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Happy Valley Elementary School District are described in Note 1 to the financial statements. We noted no transactions entered into by Happy Valley Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements is:

- The disclosure of Pension Plans in Note 6 to the financial statements due to the potentially volatile nature of health care costs and the sensitivity of the net pension liability to changes in the discount rate.

We evaluated the key factors and assumptions used to develop the estimates in determining they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

The attached schedule(s) summarizes uncorrected and corrected misstatements of the financial statements, if any, and the journal entries necessary to convert the modified accrual basis records to the full accrual basis of accounting as required by GASB Statement No. 34. Management has determined that the effects of uncorrected misstatements, if any, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. During our audit, we identified no material misstatements

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 30, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Happy Valley Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Happy Valley Elementary School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We did not identify any audit findings in the Annual Financial Report.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedule, schedule of the District's proportionate share of the net pension liability, and schedule of District's contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on introductory section, the combining and individual non-major fund financial statements, and the other supplementary information as listed in the table of contents of the annual report are required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting

principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of Happy Valley Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Robertson & Associates, CPAs*

Robertson & Associates, CPAs

**Happy Valley Elementary School District**  
**Audit Reclassifying Journal Entries**  
**June 30, 2023**

Account	Description	Debit	Credit
<b>Reclassifying Journal Entries</b>			
<b>Reclassifying Journal Entries JE # 8</b>			
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
01-0000-0-0000-0000-8912	Between General Fund and Special Reserve Fund	20,000.00	
01-0000-0-0000-9300-7619	Other Authorized Interfund Transfers Out		20,000.00
Total		<u>20,000.00</u>	<u>20,000.00</u>

**Purpose:** Audit Reclassifying Journal Entries are corrected misclassifications discovered during the audit that have been reflected in the governmental fund financial statements. These entries generally do not affect the ending fund balance of a fund and should NOT be posted to the general ledger system.

**Approval:** I understand and agree with the above Audit Reclassifying Journal Entries.

Signature: \_\_\_\_\_

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Sign and return, via e-mail or portal.

**Happy Valley Elementary School District**  
**GASB Statement No. 34 Beginning Balance Journal Entries**  
**June 30, 2023**

Account	Description	Debit	Credit
<b>Beginning GASB 34 Balance Journal Entries JE # 1</b>			
To record beginning balances of capital assets and associated accumulated depreciation relating to general governmental activities.			
01-0000-0-0000-0000-9420	Improvement of sites	528,645.00	
01-0000-0-0000-0000-9430	Buildings	1,048,724.00	
01-0000-0-0000-0000-9450	Work in progress	174,671.00	
01-0000-0-0000-0000-9425	Accumulated Depreciation-improvement of sites		211,130.00
01-0000-0-0000-0000-9435	Accumulated depreciation - buildings		966,475.00
01-0000-0-0000-0000-9791	Beginning Fund Balance		574,435.00
<b>Total</b>		<b>1,752,040.00</b>	<b>1,752,040.00</b>
<b>Beginning GASB 34 Balance Journal Entries JE # 2</b>			
To record beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, including any unamortized discount or premium.			
01-0000-0-0000-0000-9490	Deferred Outflows of Resources	558,003.00	
01-0000-0-0000-0000-9791	Beginning Fund Balance	1,454,244.00	
01-0000-0-0000-0000-9663	Net Pension Liabilities		733,823.00
01-0000-0-0000-0000-9690	Deferred Inflows of Resources		1,278,424.00
<b>Total</b>		<b>2,012,247.00</b>	<b>2,012,247.00</b>

**Purpose:** GASB Statement No. 34 Beginning Balance Journal Entries record the beginning balances of items, such as capital assets and long-term debt, needed to reconcile the beginning net assets to the prior year report government-wide financial statements. These entries should NOT be posted to the general ledger system.

**Approval:** I understand and agree with the above GASB Statement No. 34 Beginning Balance Journal Entries.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

Sign and return, via e-mail or portal.

**Happy Valley Elementary School District**  
**GASB Statement No. 34 Conversion Journal Entries**  
**June 30, 2023**

Account	Description	Debit	Credit
<b>GASB 34 Journal Entries JE # 4</b>			
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of net assets.			
01-0000-0-0000-0000-9310	Due from Other Funds		
13-5310-0-0000-0000-9610	Due to Other Funds		
<b>Total</b>		<u><u>0.00</u></u>	<u><u>0.00</u></u>
<b>GASB 34 Journal Entries JE # 6</b>			
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
01-0000-0-0000-0000-8919	Other Authorized Interfund Transfers In	44,136.00	
57-0000-0-0000-9300-7619	Other Authorized Interfund Transfers Out		44,136.00
<b>Total</b>		<u><u>44,136.00</u></u>	<u><u>44,136.00</u></u>
<b>GASB 34 Journal Entries JE # 7</b>			
To move capital expenditures to Work In Process.			
01-0000-0-0000-0000-9450	Work in progress	3,763.00	
35-9010-0-0000-8500-5800	Professional/Consulting Services and Operating		3,763.00
<b>Total</b>		<u><u>3,763.00</u></u>	<u><u>3,763.00</u></u>
<b>GASB 34 Journal Entries JE # 8</b>			
To recognize the current year depreciation of capital assets and adjust the related contra-asset accounts for accumulated depreciation.			
01-0000-0-0000-1000-6900	Instruction	11,347.00	
01-0000-0-0000-2420-6900	Instructional library, media, tech	400.00	
01-0000-0-0000-8100-6900	plant services	22,657.00	
01-0000-0-0000-0000-9425	Accumulated Depreciation-improvement of sites		22,657.00
01-0000-0-0000-0000-9435	Accumulated depreciation - buildings		11,747.00
<b>Total</b>		<u><u>34,404.00</u></u>	<u><u>34,404.00</u></u>

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**Happy Valley Elementary School District**  
**GASB Statement No. 34 Conversion Journal Entries**  
**June 30, 2023**

**GASB 34 Journal Entries JE # 9**

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

01-0000-0-0000-0000-9490	Deferred Outflows of Resources	184,823.00	
01-0000-0-0000-2100-3101	State Teachers' Retirement System, certificated positions		1,574.00
01-0000-0-0000-2700-3101	State Teachers' Retirement System, certificated positions		21,783.00
01-0000-0-0000-2700-3202	Public Employees' Retirement System, classified positions		21,269.00
01-0000-0-0000-3110-3101	State Teachers' Retirement System, certificated positions		939.00
01-0000-0-0000-7100-3101	State Teachers' Retirement System, certificated positions		8,262.00
01-0000-0-0000-7200-3202	Public Employees' Retirement System, classified positions		1,759.00
01-0000-0-0000-7200-3202	Public Employees' Retirement System, classified positions		12,149.00
01-0000-0-1110-1000-3101	State Teachers' Retirement System, certificated positions		113,709.00
01-0000-0-1110-1000-3202	Public Employees' Retirement System, classified positions		3,379.00
<b>Total</b>		<b>184,823.00</b>	<b>184,823.00</b>

**GASB 34 Journal Entries JE # 10**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

01-0000-0-0000-0000-9690	Deferred Inflows of Resources	522,456.00	
01-0000-0-0000-2100-3101	State Teachers' Retirement System, certificated positions	345.00	
01-0000-0-0000-2700-3101	State Teachers' Retirement System, certificated positions	4,785.00	
01-0000-0-0000-2700-3202	Public Employees' Retirement System, classified positions	4,672.00	
01-0000-0-0000-3110-3101	State Teachers' Retirement System, certificated positions	207.00	
01-0000-0-0000-7100-3101	State Teachers' Retirement System, certificated positions	1,814.00	
01-0000-0-0000-7100-3202	Public Employees' Retirement System, classified positions	386.00	
01-0000-0-0000-7200-3202	Public Employees' Retirement System, classified positions	2,667.00	
01-0000-0-1110-1000-3101	State Teachers' Retirement System, certificated positions	24,970.00	
01-0000-0-1110-1000-3202	Public Employees' Retirement System, classified positions	742.00	
01-0000-0-0000-0000-9490	Deferred Outflows of Resources		204,015.00
01-0000-0-0000-0000-9683	Net Pension Liabilities		359,029.00
<b>Total</b>		<b>563,044.00</b>	<b>563,044.00</b>

**Purpose:** GASB Statement No. 34 Conversion Journal Entries record the current year activity of items, such as changes in capital assets and long-term debt, needed to report the government-wide financial statements on a full accrual basis. These entries should NOT be posted to the general ledger system.

**Approval:** I understand and agree with the above GASB Statement No. 34 Conversion Journal Entries.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

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

Title: \_\_\_\_\_

Sign and return, via e-mail or portal.



2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED					
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int D-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	-	-	-	16,151	-	-	1,940	29,798	-	-	
8300-8599 - State	-	9,209	11,355	-	50,000	-	-	-	9,130	8,532	
8600-8799 - Local	91,444	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	91,444	9,209	11,355	16,151	50,000	-	1,940	29,798	9,130	8,532	
1000-Certificated Salaries	47,413	-	1,119	12,469	20,402	-	-	-	-	-	
2000-Classified Salaries	-	-	-	-	-	-	-	21,709	7,143	-	
3000-Benefits	5,450	-	252	2,808	1,108	-	-	6,210	687	-	
4000-Books & Supplies	4,653	-	-	-	7,943	-	-	-	1,300	5,000	
5000-Service&Operating	74,499	31,304	-	-	35,100	-	1,818	-	-	-	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	117,426	2,849	-	-	-	-	-	-	-	-	
7300-Indirects	5,332	-	-	874	-	-	122	1,879	-	-	
TOTAL EXPENDITURES	254,772	34,153	1,371	16,151	64,553	-	1,940	29,798	9,130	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	163,329	-	-	-	-	-	-	-	-	-	
TOTAL OTHER	163,329	-	-	-	-	-	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	(24,944)	9,984	-	(14,553)	-	-	-	-	3,532	
ACTUAL BEG. FUND BALANCE	-	24,944	18,026	-	23,141	-	-	-	-	49,616	
END FUND BALANCE	-	-	28,010	-	8,587	-	-	-	-	53,148	



2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund 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. PRG SUP MISC	9015 Wharf to Wharf 0000	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	23,417	29,484	1,273,732
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-	317
8300-8599 - State	1,393	14,202	-	21	-	67,257	-	-	-	-	4,116
8600-8799 - Local	-	-	-	-	-	-	72,574	-	-	-	89,707
TOTAL REVENUE	1,393	14,202	-	21	-	67,257	72,574	-	23,417	29,484	1,367,872
1000-Certificated Salaries	-	8,163	-	-	18	-	32,271	-	16,729	12,703	716,146
2000-Classified Salaries	-	-	-	-	-	-	-	-	-	6,176	223,733
3000-Benefits	-	1,838	-	-	4	67,257	7,267	-	6,688	3,454	344,974
4000-Books & Supplies	-	2,101	-	-	-	-	14,117	-	-	765	11,207
5000-Service&Operating	-	2,100	-	15,000	-	-	22,038	-	-	6,386	249,887
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	138
7300-Indirects	-	-	-	-	-	-	-	-	-	-	(8,207)
TOTAL EXPENDITURES	-	14,202	-	15,000	22	67,257	75,693	-	23,417	29,484	1,537,878
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	-	-	-	-	-	-	-	-	-	-	(163,329)
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	(171,962)
NET INCR/DECR TO FUND BALANCE	1,393	-	-	(14,979)	(22)	-	(3,119)	-	-	-	(341,968)
ACTUAL BEG. FUND BALANCE	64,179	-	212	21,126	22	-	28,049	1,611	-	-	979,766
END FUND BALANCE	65,572	-	212	6,147	-	-	24,930	1,611	-	-	637,798

2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund 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	-	-	-	-	-	-	1,326,633	-	1,326,633	1,326,633
8100-8299 - Federal	-	-	-	-	-	-	48,206	47,889	317	48,206
8300-8599 - State	-	-	-	-	-	20,975	196,190	171,099	25,091	196,190
8600-8799 - Local	-	51,975	2,336	-	-	-	308,036	164,018	144,018	308,036
<b>TOTAL REVENUE</b>	-	51,975	2,336	-	-	20,975	1,879,064	383,005	1,496,059	1,879,064
1000-Certificated Salaries	-	19,141	-	-	-	-	886,572	121,854	764,718	886,572
2000-Classified Salaries	-	-	-	-	-	-	258,761	28,852	229,909	258,761
3000-Benefits	-	3,470	-	-	-	-	451,468	92,882	358,587	451,468
4000-Books & Supplies	5,500	24,958	-	-	-	11,621	89,164	35,114	54,050	89,164
5000-Service&Operating	44,500	18,179	1,000	-	-	13,449	515,260	181,859	333,401	515,260
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	120,413	120,275	138	120,413
7300-Indirects	-	-	-	-	-	-	0	8,207	(8,207)	-
<b>TOTAL EXPENDITURES</b>	50,000	65,747	1,000	-	-	25,069	2,321,637	589,042	1,732,595	2,321,637
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	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER</b>	50,000	-	-	-	-	-	41,367	163,329	(163,329)	41,367
NET INCR/DECR TO FUND BALANCE	-	(13,772)	1,336	-	-	(4,094)	(401,206)	(42,708)	(358,498)	(401,206)
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	-	3,655	4,179	8,318	444	89,337	931,948	188,217	743,730	931,948

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund Balances												
RS	9009 1110/1000 COMP	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL	
Revenue												
8699	-	-	50,728	14,600	1,204	1,671	1,135	1,221	1,050	965	72,574	
8990	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	-	-	50,728	14,600	1,204	1,671	1,135	1,221	1,050	965	72,574	
Expense												
1000	-	-	32,271	-	-	-	-	-	-	-	32,271	
2000	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	7,267	-	-	-	-	-	-	-	7,267	
4000	261	2,197	1,000	1,170	1,473	1,473	1,147	1,500	2,044	1,853	14,117	
5000	-	6,000	100	14,000	390	615	250	500	184	-	22,038	
6000	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	261	8,197	40,638	15,170	1,862	2,088	1,397	2,000	2,228	1,853	75,693	
Difference												
Beginning Balance	(261)	(8,197)	10,090	(570)	(658)	(417)	(262)	(779)	(1,178)	(888)	(3,119)	
Ending Balance	261	17,855	-	570	1,229	1,319	1,319	1,548	3,037	912	28,049	
	-	9,659	10,090	-	570	902	1,057	769	1,859	24	24,930	

**2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund Balances**

**ALL FUNDS**

	A		B		C		D		E		F		G		H		I	
	Fund 01	GENERAL	Fund 17	SPECIAL RESERVE	Fund 25	CAP. FAC.	Fund 35	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL	ALL FUNDS				
Unearned Revenue																		
8000-8099 - LCFF/Property Tax	\$ 1,326,633														\$ 1,326,633			
8100-8299 - Federal	\$ 48,206														\$ 48,206			
8300-8599 - State	\$ 196,190						\$ 1,636,478								\$ 1,832,668			
8600-8799 - Local	\$ 308,036	\$ 13,000	\$ 5,157	\$ 5,000	\$ 47,650							\$ 47,650			\$ 378,843			
TOTAL REVENUE	\$ 1,879,064	\$ 13,000	\$ 5,157	\$ 1,641,478	\$ 47,650							\$ 47,650			\$ 1,944,872			
1000-Certificated Salaries	\$ 886,572														\$ 886,572			
2000-Classified Salaries	\$ 258,761														\$ 258,761			
3000-Benefits	\$ 451,468														\$ 451,468			
4000-Books & Supplies	\$ 89,164														\$ 89,164			
5000-Service&Operating	\$ 515,260	\$ 5,131	\$ 100,000												\$ 620,390			
6000-Capital Outlay	\$ -								\$ -						\$ -			
7100-7200-Other out go	\$ 120,413														\$ 120,413			
7300-Indirects	\$ 0														\$ 0			
TOTAL EXPENDITURES	\$ 2,321,637	\$ -	\$ 5,131	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,426,768			
OTHER SOURCES:																		
89XX TRANS IN	\$ 61,367	\$ 20,000							\$ (61,367)				\$ (61,367)		\$ 81,367			
76XX TRANS OUT	\$ (20,000)														\$ (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)	\$ -	\$ -	\$ (61,367)	\$ -	\$ -	\$ -			
NET INCR/DECR TO FUND BALANCE	\$ (401,206)	\$ 33,000	\$ 26	\$ 1,541,478	\$ (13,717)	\$ -	\$ -	\$ -	\$ (13,717)	\$ -	\$ -	\$ (13,717)	\$ -	\$ -	\$ 1,159,582			
ACTUAL BEG. FUND BALANCE	\$ 1,333,153	\$ 363,536	\$ 11	\$ 23,870	\$ 74,106	\$ 251,461	\$ 719,034	\$ 1,044,600	\$ 2,765,170						\$ 2,765,170			
END FUND BALANCE	\$ 931,948	\$ 396,536	\$ 37	\$ 1,565,348	\$ 60,389	\$ 251,461	\$ 719,034	\$ 1,030,883	\$ 3,924,751						\$ 3,924,751			
FUND 17 - REU	\$ 117,082																	
FUND 17 - UNREST.	\$ 279,454																	
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 117,081.87																	

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	6053 UPK 0000	
Unearned Revenue	-	-	-	-	-	-	-	-	
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	
8100-8299 - Federal	-	-	-	16,151	-	2,427	23,511	-	
8300-8599 - State	-	9,209	11,355	-	50,000	-	-	42,563	
8600-8799 - Local	94,541	-	-	-	-	-	-	-	
TOTAL REVENUE	94,541	9,209	11,355	16,151	50,000	2,427	23,511	42,563	
1000-Certificated Salaries	47,413	-	1,119	12,469	20,402	-	-	-	
2000-Classified Salaries	-	-	-	-	-	-	16,709	7,143	
3000-Benefits	5,450	-	252	2,808	1,108	-	4,923	687	
4000-Books & Supplies	4,885	-	-	-	4,340	-	-	34,734	
5000-Service&Operating	74,724	6,360	-	-	32,737	2,305	-	-	
6000-Capital Outlay	-	-	-	-	-	-	-	-	
7100-7200-Other out go	60,969	2,849	-	-	-	-	-	-	
7300-Indirects	5,602	-	-	874	-	122	1,879	-	
TOTAL EXPENDITURES	199,043	9,209	1,371	16,151	58,587	2,427	23,511	42,563	
OTHER SOURCES:	-	-	-	-	-	-	-	-	
89XX TRANS IN	-	-	-	-	-	-	-	-	
76XX TRANS OUT	-	-	-	-	-	-	-	-	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	104,503	-	-	-	-	-	-	-	
TOTAL OTHER	104,503	-	-	-	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	-	9,984	-	(8,587)	-	-	-	
ACTUAL BEG. FUND BALANCE	-	-	28,010	-	8,587	-	-	-	
END FUND BALANCE	-	-	37,993	-	-	-	-	-	

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	RESTRICTED								
	6300 Lottery 20 3000	6762 Art & Music 0000	7311 Class BG 0000	7435 Learning Loss 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	9015 Wharf to Wharf 0000		
Unearned Revenue	-	-	-	-	-	-	-		
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-		
8100-8299 - Federal	-	-	-	-	-	-	-		
8300-8599 - State	8,625	-	-	-	70,351	-	-		
8600-8799 - Local	-	-	-	-	-	72,574	-		
<b>TOTAL REVENUE</b>	<b>8,625</b>	-	-	-	<b>70,351</b>	<b>72,574</b>	-		
1000-Certificated Salaries	-	-	-	-	-	32,271	-		
2000-Classified Salaries	-	-	-	-	-	-	-		
3000-Benefits	-	-	-	-	70,351	7,267	-		
4000-Books & Supplies	5,250	-	-	-	-	14,822	-		
5000-Service&Operating	-	-	-	-	-	23,140	-		
6000-Capital Outlay	-	-	-	-	-	-	-		
7100-7200-Other out go	-	-	-	-	-	-	-		
7300-Indirects	-	-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>5,250</b>	-	-	-	<b>70,351</b>	<b>77,501</b>	-		
OTHER SOURCES:	-	-	-	-	-	-	-		
89XX TRANS IN	-	-	-	-	-	-	-		
76XX TRANS OUT	-	-	-	-	-	-	-		
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-		
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-		
<b>TOTAL OTHER</b>	-	-	-	-	-	-	-		
NET INCR/DECR TO FUND BALANCE	3,375	-	-	-	-	(4,927)	-		
ACTUAL BEG. FUND BALANCE	53,148	65,572	212	6,147	-	24,930	1,611		
END FUND BALANCE	56,523	65,572	212	6,147	-	20,003	1,611		

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
UNRESTRICTED								
RESOURCE # NAME MANAGEMENT #	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev 0000	1100 LOTTERY 3000
Unearned Revenue								
8000-8099 - LCFF/Prop. Tax	23,243	27,681	1,324,709	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-
8300-8599 - State	-	-	4,323	-	-	-	-	21,204
8600-8799 - Local	-	-	34,294	-	-	-	-	-
TOTAL REVENUE	23,243	27,681	1,363,326	-	-	-	-	21,204
1000-Certificated Salaries	16,589	12,703	746,045	-	-	-	-	-
2000-Classified Salaries	-	6,176	225,158	-	-	-	-	-
3000-Benefits	6,654	3,454	348,815	-	-	-	-	-
4000-Books & Supplies	-	804	7,303	5,500	-	-	-	12,202
5000-Service&Operating	-	4,545	194,292	44,500	1,050	-	-	14,121
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	138	-	-	-	-	-
7300-Indirects	-	-	(8,477.18)	-	-	-	-	-
TOTAL EXPENDITURES	23,243	27,681	1,513,275	50,000	1,050	-	-	26,323
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	-	-	(104,503)	-	-	-	-	-
TOTAL OTHER	-	-	(108,430)	50,000	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(258,378)	-	(1,050)	-	-	(5,119)
ACTUAL BEG. FUND BALANCE	-	-	637,798	-	4,179	8,318	444	89,337
END FUND BALANCE	-	-	379,420	-	3,129	8,318	444	84,218



FUND TOTALS				
RESOURCE # NAME MANAGEMENT #	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue	1,375,633	-	1,375,633	1,375,633
8000-8099 - LCFF/Prop. Tax				
8100-8299 - Federal	42,089	42,089	-	42,089
8300-8599 - State	217,630	192,103	25,527	217,630
8600-8799 - Local	201,408	167,115	34,294	201,408
<b>TOTAL REVENUE</b>	<b>1,836,761</b>	<b>401,307</b>	<b>1,435,454</b>	<b>1,836,761</b>
1000-Certificated Salaries	889,010	113,674	775,336	889,010
2000-Classified Salaries	255,186	23,852	231,334	255,186
3000-Benefits	451,770	92,846	358,924	451,770
4000-Books & Supplies	89,841	64,032	25,809	89,841
5000-Service&Operating	397,774	139,266	258,508	397,774
6000-Capital Outlay	-	-	-	-
7100-7200-Other out go	63,956	63,818	138	63,956
7300-Indirects	-	8,477	(8,477)	-
<b>TOTAL EXPENDITURES</b>	<b>2,147,536</b>	<b>505,965</b>	<b>1,641,571</b>	<b>2,147,536</b>
OTHER SOURCES:				
89XX TRANS IN	66,073	-	66,073	66,073
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-
<b>TOTAL OTHER</b>	<b>46,073</b>	<b>104,503</b>	<b>(104,503)</b>	<b>46,073</b>
NET INC/DECR TO FUND BALANCE	(264,702)	(155)	(264,547)	(264,702)
ACTUAL BEG. FUND BALANCE	931,948	188,217	743,730	931,948
END FUND BALANCE	667,245	188,062	479,183	667,245



2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balance:								
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	-	-	-	16,151	-	2,427	23,511	-
8300-8599 - State	-	9,209	11,355	-	50,000	-	-	8,718
8600-8799 - Local	94,541	-	-	-	-	-	-	-
TOTAL REVENUE	94,541	9,209	11,355	16,151	50,000	2,427	23,511	8,718
1000-Certificated Salaries	47,413	-	1,119	12,469	20,402	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	16,709	-
3000-Benefits	5,450	-	252	2,808	1,108	-	4,923	-
4000-Books & Supplies	5,130	-	-	-	4,557	-	-	5,513
5000-Service&Operating	74,960	6,360	-	-	23,932	2,305	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	60,969	2,849	-	-	-	-	-	-
7300-Indirects	5,403	-	-	874	-	122	1,879	-
TOTAL EXPENDITURES	199,325	9,209	1,371	16,151	50,000	2,427	23,511	5,513
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	104,785	-	-	-	-	-	-	-
TOTAL OTHER	104,785	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	9,984	-	-	-	-	3,206
ACTUAL BEG. FUND BALANCE	-	-	37,993	-	-	-	-	56,523
END FUND BALANCE	-	-	47,977	-	-	-	-	59,728

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	7311 Class BG 0000	7435 Learning Loss 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC	9015 Wharf to Wharf 0000	1400 EPA 0000	0700 Supplemental 2801		
Unearned Revenue	-	-	-	-	-	-	23,245	27,523		
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-		
8100-8299 - Federal	-	-	-	-	-	-	-	-		
8300-8599 - State	-	-	-	73,587	-	-	-	-		
8600-8799 - Local	-	-	-	-	72,574	-	-	-		
<b>TOTAL REVENUE</b>	-	-	-	73,587	72,574	-	23,245	27,523		
1000-Certificated Salaries	-	-	-	-	32,271	-	16,591	12,703		
2000-Classified Salaries	-	-	-	-	-	-	-	6,176		
3000-Benefits	-	-	-	73,587	7,267	-	6,654	3,454		
4000-Books & Supplies	-	-	-	-	15,564	-	-	844		
5000-Service&Operating	-	-	-	-	24,297	-	-	4,347		
6000-Capital Outlay	-	-	-	-	-	-	-	-		
7100-7200-Other out go	-	-	-	-	-	-	-	-		
7300-Indirects	-	-	-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>	-	-	-	73,587	79,399	-	23,245	27,523		
OTHER SOURCES:	-	-	-	-	-	-	-	-		
89XX TRANS IN	-	-	-	-	-	-	-	-		
76XX TRANS OUT	-	-	-	-	-	-	-	-		
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-		
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-		
<b>TOTAL OTHER</b>	-	-	-	-	-	-	-	-		
NET INCR/DECR TO FUND BALANCE	-	-	-	-	(6,825)	-	-	-		
ACTUAL BEG. FUND BALANCE	65,572	212	6,147	-	20,003	1,611	-	-		
END FUND BALANCE	65,572	212	6,147	-	13,179	1,611	-	-		

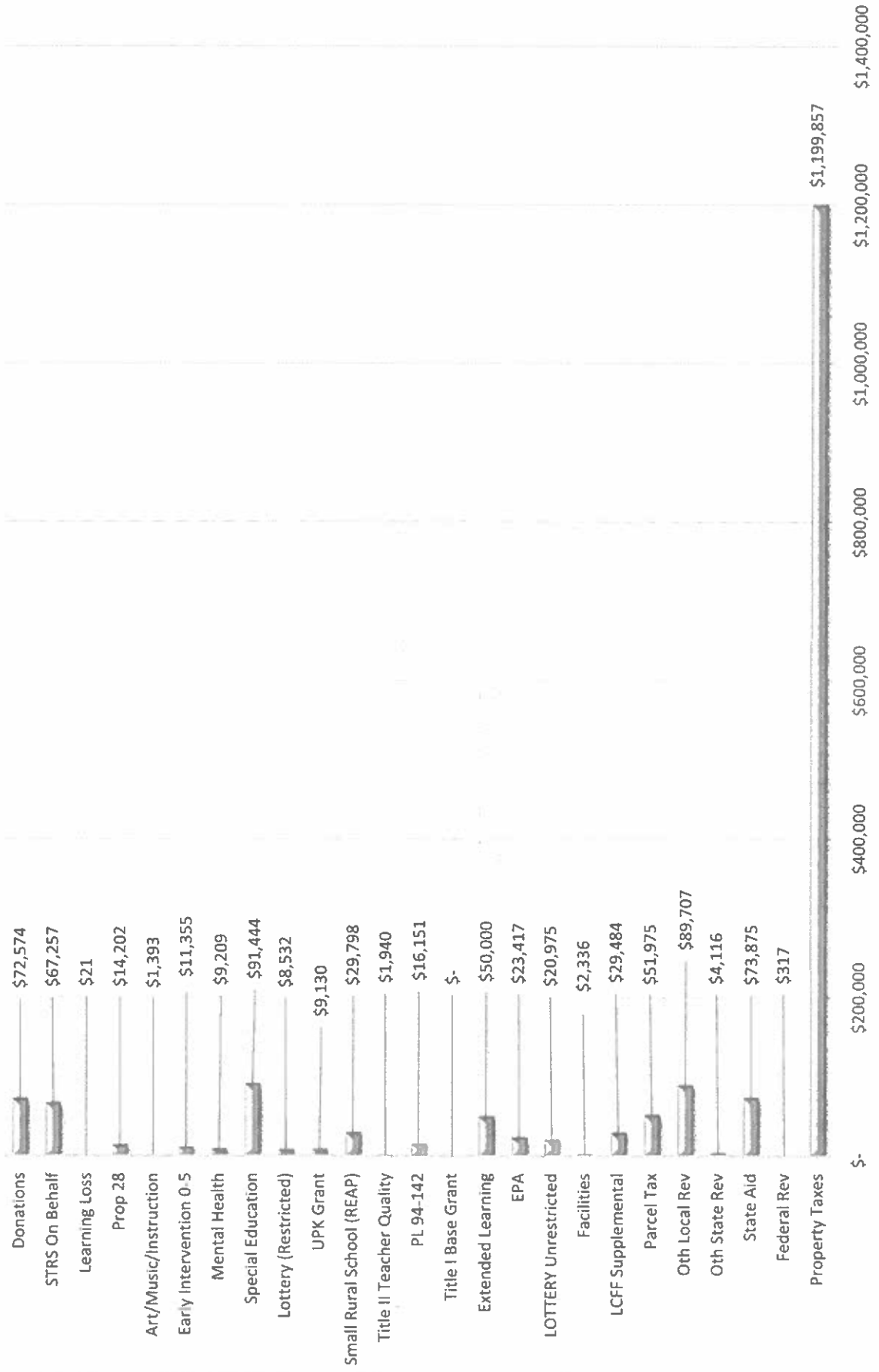
2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balance:									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
UNRESTRICTED									
RESOURCE # NAME MANAGEMENT #	0000 GENERAL 2801	0000 Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev 0000	1100 LOTTERY 3000		
Unearned Revenue	1,376,007	-	-	-	-	-	-		
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-		
8100-8299 - Federal	-	-	-	-	-	-	-		
8300-8599 - State	4,453	-	-	-	-	-	21,432		
8600-8799 - Local	34,294	-	-	-	-	-	-		
<b>TOTAL REVENUE</b>	<b>1,414,754</b>	-	-	-	-	-	<b>21,432</b>		
1000-Certificated Salaries	751,546	-	-	-	-	-	-		
2000-Classified Salaries	226,227	-	-	-	-	-	-		
3000-Benefits	350,900	-	-	-	-	-	-		
4000-Books & Supplies	7,669	5,500	-	-	-	-	12,812		
5000-Service&Operating	204,007	44,500	-	1,103	-	-	14,827		
6000-Capital Outlay	-	-	-	-	-	-	-		
7100-7200-Other out go	138	-	-	-	-	-	-		
7300-Indirects	(8,278)	-	-	-	-	-	-		
<b>TOTAL EXPENDITURES</b>	<b>1,532,208</b>	<b>50,000</b>	-	<b>1,103</b>	-	-	<b>27,639</b>		
OTHER SOURCES:									
89XX TRANS IN	67,250	-	-	-	-	-	-		
76XX TRANS OUT	(20,000)	-	-	-	-	-	-		
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-		
CONTR UNRES TO UNREST #8980	(50,000)	50,000	-	-	-	-	-		
CONTR. UNRES TO RESTR. #8980	(104,785)	-	-	-	-	-	-		
<b>TOTAL OTHER</b>	<b>(107,534)</b>	<b>50,000</b>	-	-	-	-	-		
NET INCR/DECR TO FUND BALANCE	(224,988)	-	-	(1,103)	-	-	(6,207)		
ACTUAL BEG. FUND BALANCE	379,420	-	3,655	3,129	8,318	444	84,218		
END FUND BALANCE	154,432	-	3,655	2,027	8,318	444	78,011		

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balance:				
GENERAL FUND 01 - DETAILS - BY RESOURCE				
FUND TOTALS				
RESOURCE # NAME MANAGEMENT #	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue	-	-	-	-
8000-8099 - LCFF/Prop. Tax	1,426,775	-	1,426,775	1,426,775
8100-8299 - Federal	42,089	42,089	-	42,089
8300-8599 - State	178,754	152,869	25,885	178,754
8600-8799 - Local	201,408	167,115	34,294	201,408
<b>TOTAL REVENUE</b>	<b>1,849,026</b>	<b>362,072</b>	<b>1,486,954</b>	<b>1,849,026</b>
1000-Certificated Salaries	894,513	113,674	780,839	894,513
2000-Classified Salaries	249,112	16,709	232,403	249,112
3000-Benefits	456,404	95,395	361,008	456,404
4000-Books & Supplies	57,587	30,763	26,824	57,587
5000-Service&Operating	400,638	131,855	268,783	400,638
6000-Capital Outlay	-	-	-	-
7100-7200-Other out go	63,956	63,818	138	63,956
7300-Indirects	-	8,278	(8,278)	-
<b>TOTAL EXPENDITURES</b>	<b>2,122,210</b>	<b>460,492</b>	<b>1,661,717</b>	<b>2,122,210</b>
OTHER SOURCES:				
89XX TRANS IN	67,250	-	67,250	67,250
76XX TRANS OUT	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #899C	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	104,785	(104,785)	-
<b>TOTAL OTHER</b>	<b>47,250</b>	<b>104,785</b>	<b>(57,534)</b>	<b>47,250</b>
<b>NET INCR/DECR TO FUND BALANCE</b>	<b>(225,933)</b>	<b>6,365</b>	<b>(232,298)</b>	<b>(225,933)</b>
<b>ACTUAL BEG. FUND BALANCE</b>	<b>667,245</b>	<b>188,062</b>	<b>479,183</b>	<b>667,245</b>
<b>END FUND BALANCE</b>	<b>441,312</b>	<b>194,427</b>	<b>246,886</b>	<b>441,312</b>

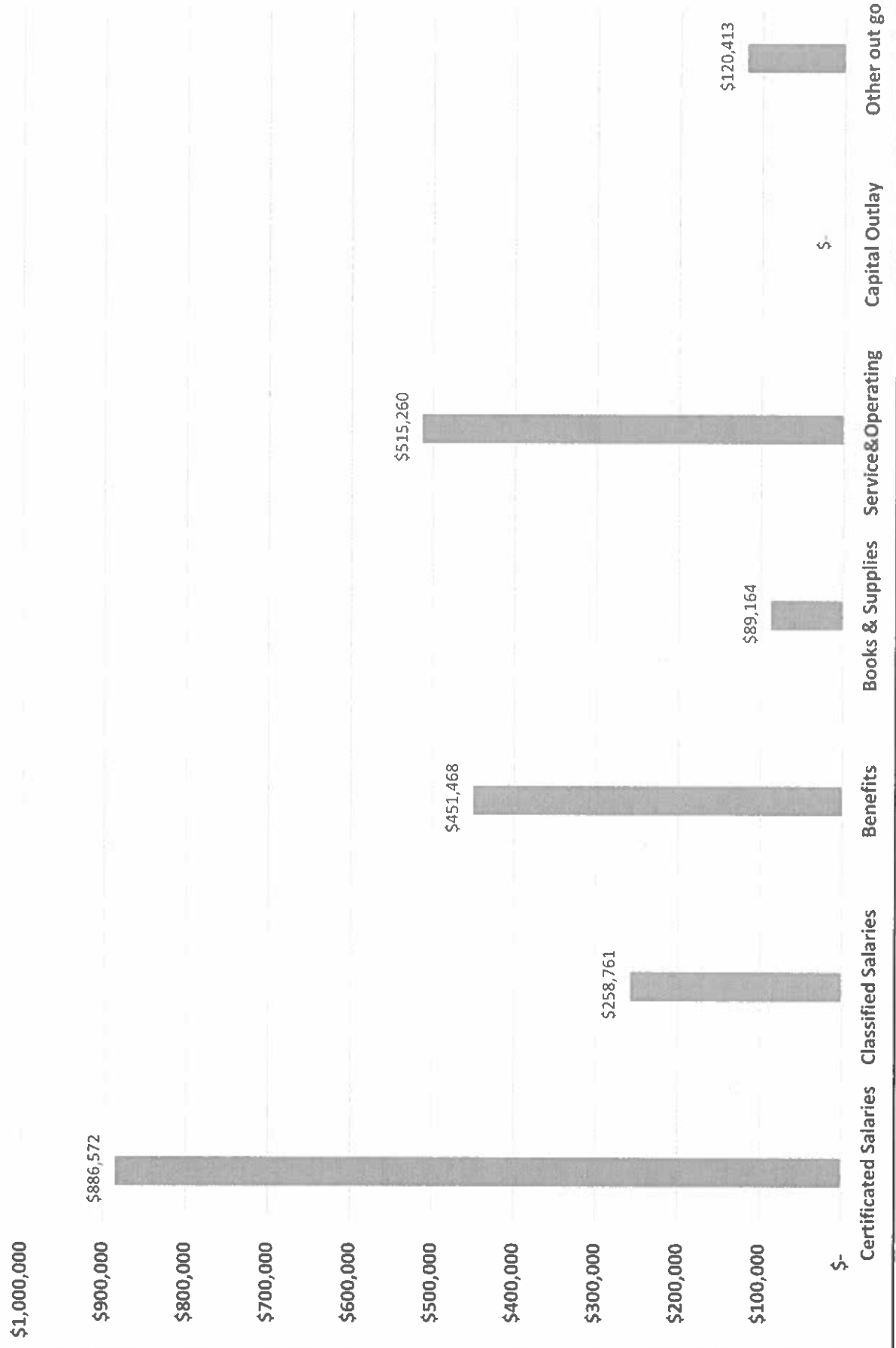
2023-24 2nd Interim Budget with 2022-23 Unaudited Actuals Ending Fund Balances										
	2023/24			2024/25			2025/26			
	2nd Interim			Future Year One			Future Year Two			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
8000-8099 - LCFF/Property Tax	1,326,633	-	1,326,633	1,375,633	-	1,375,633	1,426,775	-	1,426,775	1,426,775
8100-8299 - Federal	317	47,889	48,206	-	42,089	42,089	-	42,089	42,089	42,089
8300-8599 - State	25,091	171,099	196,190	25,527	192,103	217,630	25,885	152,869	178,754	178,754
8600-8799 - Local	144,018	164,018	308,036	34,294	167,115	201,408	34,294	167,115	201,408	201,408
TOTAL REVENUE	1,496,059	383,005	1,879,064	1,435,454	401,307	1,836,761	1,486,954	362,072	1,849,026	1,849,026
1000-Certificated Salaries	764,718	121,854	886,572	775,336	113,674	889,010	780,839	113,674	894,513	894,513
2000-Classified Salaries	229,909	28,852	258,761	231,334	23,852	255,186	232,403	16,709	249,112	249,112
3000-Benefits	358,587	92,882	451,468	358,924	92,846	451,770	361,008	95,395	456,404	456,404
4000-Books & Supplies	54,050	35,114	89,164	25,809	64,032	89,841	26,824	30,763	57,587	57,587
5000-Service&Operating	333,401	181,859	515,260	258,508	139,266	397,774	268,783	131,855	400,638	400,638
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	138	120,275	120,413	138	63,818	63,956	138	63,818	63,956	63,956
7300-Indirects	(8,207)	8,207	-	(8,477)	8,477	-	(8,278)	8,278	-	-
TOTAL EXPENDITURES	1,732,595	589,042	2,321,637	1,641,571	505,965	2,147,536	1,661,717	460,492	2,122,210	2,122,210
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 UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(163,329)	163,329	-	(104,503)	104,503	-	(104,785)	104,785	-	-
TOTAL OTHER	(121,962)	163,329	41,367	(58,430)	104,503	46,073	(57,534)	104,785	47,250	47,250
NET INCR/DECR TO FUND BALANCE	(358,498)	(42,708)	(401,206)	(264,547)	(155)	(264,702)	(232,298)	6,365	(225,933)	(225,933)
ACTUAL BEG. FUND BALANCE	1,102,228	230,925	1,333,153	743,730	188,217	931,948	479,183	188,062	667,245	667,245
END FUND BALANCE	743,730	188,217	931,948	479,183	188,062	667,245	246,886	194,427	441,312	441,312
(REU):	117,082			108,377			107,110			

# Happy Valley General Fund Revenue by Program

## 2023-24 2nd Interim Budget



# Happy Valley General Fund Expenditures 2023-24 2nd Interim Budget



2023/24 1st Interim & 2023/24 2nd Interim - Revenue Variances									
	2023/24			23/24 1st Interim			2023/24		
	1st Interim			to 2nd Interim			1st Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax									
1) Changes in Property Taxes, EPA & Supplemental Funding	1,326,091	-	1,326,091	542			1,326,633	-	1,326,633
8100-8299 - Federal									
1) Resource 3310 Allocation	224	46,379	46,603		1,510		317	47,889	48,206
2) MAA				93					
3) REAP Allocation									
8300-8599 - State									
1) Unrestricted & Restricted Lottery	24,921	208,045	232,966	170	69		25,091	171,099	196,190
2) UPK Unearned Revenue					(42,563)				
4) SpEd Adjustments (6546 & 6547)					5,548				
8600-8799 - Local									
1) Interest	98,480	156,415	254,895				144,018	164,018	308,036
2) SpEd Revenue				10,000					
3) Insurance Reimbursement				35,538					
4) 9xxx Donations/Revenue					485				
<b>TOTAL REVENUE</b>	<b>1,449,716</b>	<b>410,839</b>	<b>1,860,555</b>	<b>46,343</b>	<b>(26,318)</b>	<b></b>	<b>1,496,059</b>	<b>383,005</b>	<b>1,879,064</b>



2023/24 1st Interim & 2023/24 2nd Interim - Expenditure Variances									
	2023/24			23/24 1st Interim to 2nd Interim			2023/24		
	1st Interim						1st Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted		Unrestricted	Restricted	Total
1000-Certificated Salaries									
2) Update Salaries	765,647	120,031	885,678	(930)	1,823		764,718	121,854	886,572
2000-Classified Salaries									
1) Update Salaries	229,909	28,481	258,390	0	371		229,909	28,852	258,761
3000-Benefits									
1) Update Benefits	358,605	92,184	450,789	(18)	698		358,587	92,882	451,468
4000-Books & Supplies									
1) Unrealized UPK expenses	53,883	75,820	129,703	167	(42,563)		54,050	35,114	89,164
5) Miscellaneous					1,857				
5000-Service&Operating	331,565	185,713	517,278	1,836	(3,854)		333,401	181,859	515,260
1) Adjust services to match actuals									
<b>TOTAL EXPENDITURES</b>	<b>1,739,609</b>	<b>502,229</b>	<b>2,241,838</b>	<b>1,055</b>	<b>(41,668)</b>		<b>1,740,664</b>	<b>460,561</b>	<b>2,201,225</b>

## Happy Valley Elementary School District

## 2023-24 Second Interim

2023/24 Through June		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adjustments	Total	Budget
A. BEGINNING CASH		1,479,721	1,412,801	1,280,637	1,149,007	992,739	879,927	1,340,590	1,181,485	1,008,669	836,778	1,270,656	990,284			1,479,721	
B. RECEIPTS																	
LCFF Revenue Sources																	
Principal Apportionment																	
Property Taxes																	
Miscellaneous Funds																	
Federal Revenues																	
Other State Revenues																	
Other Local Revenues																	
Interfund Transfers In																	
All Other Financing Sources																	
Unidentified Objects																	
TOTAL RECEIPTS		93,309	27,038	53,625	2,284	128,692	645,958	15,981	20,419	16,102	616,658	29,017	167,196	59,897	67,257	1,940,431	1,940,431
C. DISBURSEMENTS																	
Certificated Salaries																	
Classified Salaries																	
Employee Benefits																	
Books and Supplies																	
Services																	
Capital Outlay																	
Other Outgo																	
Interfund Transfers Out																	
All Other Financing Uses																	
Unidentified Objects																	
TOTAL DISBURSEMENTS		92,164	172,404	203,644	201,036	165,105	194,331	184,588	187,689	187,891	182,739	309,429	106,871	87,586	67,257	2,341,638	2,341,637
D. BALANCE SHEET ITEMS																	
Beginning Balances																	
Assets and Deferred Outflows																	
Cash Not in Treasury																	
Accounts Receivable																	
Due From Other Funds																	
Stores																	
Prepaid Expenditures																	
Other Current Assets																	
Deferred Outflows of Resources																	
Unidentified Objects																	
SUBTOTAL ASSETS																	
Liabilities and Deferred Inflows																	
Accounts Payable																	
Due To Other Funds																	
Current Loans																	
Unearned Revenues																	
Deferred Inflows of Resources																	
Unidentified Objects																	
SUBTOTAL LIABILITIES																	
Nonoperating																	
Suspense Clearing																	
TOTAL BALANCE SHEET ITEMS																	
E. NET INCREASE/DECREASE																	
F. ENDING CASH (A + D)																	
G. Ending Cash, Plus Cash Accruals and Adjustments																	
H. Change to Fund Balance																	
I. Ending Fund Balance																	
J. Cash % of Fund Balance																	

Completed By:  
Lauren Demasi

June Cash = 1029

TRUE

## Happy Valley Elementary School District

## 2023-24 Second Interim

2024/25 Through June		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adjustments	Total	Budget
<b>A. BEGINNING CASH</b>		3,046,309	1,073,583	894,733	746,609	545,612	403,854	912,226	779,004	622,575	437,341	846,412	671,174			1,046,109	
<b>B. RECEIPTS</b>																	
LCFF Revenue Sources																	
Principal Apportionment	8010-8019	14,550	14,550	14,550	14,550			2,328	7,294	7,294	7,294	7,294	7,295			96,999	96,999
Property Taxes	8020-8079	-	1,178	39,276	2,674	483	633,091	2,254	2,531	215	559,698	2,531	67,085			1,278,634	1,278,634
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Federal Revenues	8100-8299	1,620	445	5,987	295	(2,930)	856	1,901	4,289	1,167	3,082	8,887	7,325	9,165		42,089	42,089
Other State Revenues	8300-8599	3,885	3,904	12,317	(1,669)	7,490	22,993	2,368	11,138	7,417	6,714	7,114	5,746	56,361	70,351	217,630	217,630
Other Local Revenues	8600-8799	85,313	2,798	8,787	2,315	18,271	30,016	30,508	4,477	(20,837)	36,456	3,046	259			201,408	201,408
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-			66,073	66,073
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Undefined Objects																	
<b>TOTAL RECEIPTS</b>		105,368	22,876	60,917	19,664	23,314	676,956	39,359	27,348	(4,745)	613,244	28,871	153,783	65,536	70,351	1,902,834	1,902,833
<b>C. DISBURSEMENTS</b>																	
Certificated Salaries	1000-1999	14,699	83,012	84,549	86,673	83,587	83,098	81,687	88,428	85,138	89,290	89,134	19,716			889,010	889,010
Classified Salaries	2000-2999	13,489	22,044	22,044	22,044	22,044	22,599	23,065	22,596	24,686	23,777	23,307	13,489			255,186	255,186
Employee Benefits	3000-3999	10,673	34,973	37,718	36,741	35,945	35,422	35,222	36,049	36,355	36,455	36,474	9,393			451,770	451,770
Books and Supplies	4000-4999	8,323	9,826	6,860	7,687	3,357	7,687	4,802	8,473	6,378	7,212	12,546	1,459	6,591	70,351	89,841	89,841
Services	5000-5999	30,730	51,852	18,859	23,876	(9,507)	24,108	27,806	28,232	27,932	47,439	42,648	26,861	56,940		397,774	397,774
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Other Outlay	7000-7499	-	-	56,012	-	-	-	-	-	-	-	-	7,944			63,956	63,956
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	20,000			20,000	20,000
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-			-	-
Undefined Objects																	
<b>TOTAL DISBURSEMENTS</b>		77,914	201,706	226,041	175,662	139,756	168,583	172,582	183,777	180,489	204,173	204,109	98,862	63,531	70,351	2,167,536	2,167,537
<b>D. BALANCE SHEET ITEMS</b>																	
Assets and Deferred Outflows																	
Cash Not in Treasury	9111-9199			17,000		72,377											54,615
Accounts Receivable	9200-9299													(65,526)	23,851	(69,962)	
Due From Other Funds	9310													-	-	-	
Stores	9320													-	-	-	
Prepaid Expenditures	9330													-	-	-	
Other Current Assets	9340													-	-	-	
Deferred Outflows of Resources	9490													-	-	-	
Undefined Objects														-	-	-	
<b>SUBTOTAL ASSETS</b>				17,000		72,377											(39,194)
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599				(45,000)	(97,693)											153,360
Due To Other Funds	9610																
Current Loans	9640																
Unearned Revenues	9650																
Deferred Inflows of Resources	9690																
Undefined Objects																	
<b>SUBTOTAL LIABILITIES</b>					(45,000)	(97,693)											153,360
Nonoperating																	
Suspense/Outstanding	9910			17,000	(45,000)	(25,316)											114,162
<b>TOTAL BALANCE SHEET ITEMS</b>				17,000	(45,000)	(25,316)											
<b>E. NET INCREASE/DECREASE</b>																	
B - C + D		27,454	(178,830)	(148,124)	(700,998)	(141,758)	508,373	(133,223)	(156,429)	(185,234)	409,071	(125,238)	54,921			(320,013)	June Cash - Tot
<b>F. ENDING CASH (A + E)</b>		3,073,663	894,753	746,609	545,612	403,854	912,226	779,004	622,575	437,341	846,412	671,174	726,095			1,046,109	TRUE
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>																	
H. Change to Fund Balance		27,454	(178,830)	(148,124)	(700,998)	(141,758)	508,373	(133,223)	(156,429)	(185,234)	409,071	(125,238)	54,916			56,916	Completed By:
I. Ending Fund Balance		991,947	780,571	615,448	459,450	343,008	851,381	718,158	561,779	376,495	785,566	610,329	667,245			667,245	Lauren Demasi
J. Cash % of Fund Balance		112%	115%	121%	119%	118%	107%	108%	111%	116%	108%	110%	109%				

Happy Valley Elementary School District  
Budget Assumptions  
2023/2024 Second 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 114.34 in the 2023/24 budget year in relation to budgeted enrollment of 121. This is an ADA to enrollment ratio of 94.5%. Enrollment in the subsequent two fiscal years is projected to increase by 1, to 122 students, and ADA is projected to remain flat at 94.5% (115.29) in both future years.

**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 Title II and Local Assistance are projected to remain flat in the MYP, and the preliminary REAP allocation will be a decline from current year.

**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, 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 \$9,130. 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 Second 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. The district also received an insurance reimbursement for repairs made in the prior fiscal year.

**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 27.80% in 2024/25, and 28.50% 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 Second 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, or moved to unrestricted dollars. 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 annual state aide is \$73,875 for Happy Valley, leaving unrestricted 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.

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

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: \_\_\_\_\_  
District Superintendent or Designee

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

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: March 13, 2024

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Michelle Stewart

Telephone: 831-429-1458

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 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.	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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

Second 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior years' (2022-23) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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)	n/a	
		• Classified? (Section S8B, Line 3)	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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	110.72	111.63	114.34	114.34	2.71	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	110.72	111.63	114.34	114.34	2.71	2.0%
<b>5. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	1.83	1.83	2.75	2.75	.92	50.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	112.55	113.46	117.09	117.09	3.63	3.0%
<b>7. Adults In Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
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	
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
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	
<b>f. Total, Charter School Funded County Program ADA</b>						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

44 69757 0000000  
Form 011  
E82JNE9B1Y(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,317,453.00	1,326,091.00	685,805.81	1,326,633.00	542.00	0.0%
2) Federal Revenue		8100-8299	0.00	224.27	317.09	317.09	92.82	41.4%
3) Other State Revenue		8300-8599	24,114.40	24,921.00	15,974.78	25,091.00	170.00	0.7%
4) Other Local Revenue		8600-8799	77,825.00	98,479.50	100,557.45	144,018.15	45,538.65	46.2%
5) TOTAL, REVENUES			1,419,392.40	1,449,715.77	802,655.13	1,496,059.24		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	740,836.86	765,646.79	452,826.97	764,717.50	929.29	0.1%
2) Classified Salaries		2000-2999	226,594.58	229,909.12	135,284.36	229,909.12	0.00	0.0%
3) Employee Benefits		3000-3999	350,594.18	358,605.09	211,641.57	358,586.55	18.54	0.0%
4) Books and Supplies		4000-4999	39,129.54	53,882.96	25,743.09	54,050.20	(167.24)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	283,492.60	331,565.16	184,256.43	333,400.71	(1,835.55)	-0.6%
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)	(8,254.80)	0.00	(8,206.63)	(48.17)	0.6%
9) TOTAL, EXPENDITURES			1,632,956.25	1,731,492.32	1,009,752.42	1,732,595.45		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(213,563.85)	(281,776.55)	(207,097.29)	(236,536.21)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	66,703.15	61,367.15	0.00	61,367.15	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	100,000.00	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)	(174,107.34)	0.00	(163,328.80)	10,778.54	-6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,221.46)	(132,740.19)	(100,000.00)	(121,961.65)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(307,785.31)	(414,516.74)	(307,097.29)	(358,497.86)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,104,623.10	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)			1,104,623.10	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)			1,104,623.10	1,102,228.34		1,102,228.34		
2) Ending Balance, June 30 (E + F1e)			796,837.79	687,711.60		743,730.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2023-24 Second 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)
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	796,837.79	687,711.80		743,730.48		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	73,875.00	73,875.00	48,757.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,874.00	22,875.00	10,938.00	23,417.00	542.00	2.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	6,107.00	5,503.00	2,837.00	5,503.00	0.00	0.0%
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%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	1,191,768.00	1,196,466.00	598,022.13	1,196,466.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,710.00	25,780.00	23,284.53	25,780.00	0.00	0.0%
Prior Years' Taxes		8043	2,119.00	1,592.00	1,967.15	1,592.00	0.00	0.0%
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%
<b>Miscellaneous Funds (EC 41604)</b>								
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	1,326,091.00	685,805.81	1,326,633.00	542.00	0.0%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
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	1,326,091.00	685,805.81	1,326,633.00	542.00	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)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	224.27	317.09	317.09	92.82	41.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>224.27</b>	<b>317.09</b>	<b>317.09</b>	<b>92.82</b>	<b>41.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,132.00	4,116.00	4,116.00	4,116.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,982.40	20,805.00	11,858.78	20,975.00	170.00	0.8%
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>24,114.40</b>	<b>24,921.00</b>	<b>15,974.78</b>	<b>25,091.00</b>	<b>170.00</b>	<b>0.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	51,975.00	51,975.00	25,938.00	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	30,000.00	23,476.30	40,000.00	10,000.00	33.3%
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	900.00	0.00	900.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%



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	15,604.50	51,143.15	51,143.15	35,538.65	227.7%
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	98,479.50	100,557.45	144,018.15	45,538.65	46.2%
TOTAL, REVENUES			1,419,392.40	1,449,715.77	802,655.13	1,496,059.24	46,343.47	3.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	567,799.12	592,608.71	351,888.09	591,679.42	929.29	0.2%
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	173,038.08	100,938.88	173,038.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			740,836.86	765,646.79	452,826.97	764,717.50	929.29	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	64,835.25	68,049.40	40,829.64	68,049.40	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	159,666.72	159,666.72	93,138.92	159,666.72	0.00	0.0%
Other Classified Salaries		2900	2,092.61	2,193.00	1,315.80	2,193.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,594.58	229,909.12	135,284.36	229,909.12	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,396.80	144,541.68	85,137.91	144,015.61	526.07	0.4%
PERS		3201-3202	42,699.23	42,699.23	24,909.57	42,699.24	(.01)	0.0%
OASDI/Medicare/Alternative		3301-3302	27,386.10	27,877.04	16,527.47	28,092.85	(215.81)	-0.8%
Health and Welfare Benefits		3401-3402	117,803.64	124,977.60	74,008.27	124,977.60	0.00	0.0%
Unemployment Insurance		3501-3502	4,481.56	469.72	280.79	477.19	(7.47)	-1.6%
Workers' Compensation		3601-3602	17,826.85	18,039.82	10,777.58	18,324.06	(284.24)	-1.6%
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			350,594.18	358,605.09	211,641.57	358,586.55	18.54	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,119.36	41,872.78	25,743.09	42,040.02	(167.24)	-0.4%
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	53,882.96	25,743.09	54,050.20	(167.24)	-0.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,535.06	6,172.47	1,188.66	6,928.27	(755.80)	-12.2%
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	19,951.00	19,951.00	19,951.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,140.52	56,440.52	30,709.39	56,440.52	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,908.29	43,342.46	17,861.40	43,632.88	(290.22)	-0.7%
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	188,911.74	107,549.23	189,701.27	(789.53)	-0.4%
Communications		5900	19,041.13	12,971.01	3,317.03	12,971.01	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,492.60	331,565.16	184,256.43	333,400.71	(1,835.55)	-0.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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								

2023-24 Second 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)
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)	(8,254.80)	0.00	(8,206.63)	(48.17)	0.6%
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)	(8,254.80)	0.00	(8,206.63)	(48.17)	0.6%
TOTAL, EXPENDITURES			1,632,956.25	1,731,492.32	1,009,752.42	1,732,595.45	(1,103.13)	-0.1%
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,703.15	61,367.15	0.00	61,367.15	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			66,703.15	61,367.15	0.00	61,367.15	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	100,000.00	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	100,000.00	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								

2023-24 Second 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)
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)	(174,107.34)	0.00	(163,328.80)	10,778.54	-6.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(140,924.61)	(174,107.34)	0.00	(163,328.80)	10,778.54	-6.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,221.46)	(132,740.19)	(100,000.00)	(121,961.65)	10,778.54	-8.1%

2023-24 Second 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,565.00	46,379.00	(33.00)	47,889.00	1,510.00	3.3%
3) Other State Revenue		8300-8599	189,908.42	208,045.16	97,709.47	171,098.89	(36,946.47)	-17.8%
4) Other Local Revenue		8600-8799	59,840.02	156,414.52	68,555.02	164,017.52	7,603.00	4.9%
5) TOTAL, REVENUES			302,313.44	410,838.68	166,231.49	383,005.21		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	121,807.51	120,031.08	84,967.80	121,854.34	(1,823.26)	-1.5%
2) Classified Salaries		2000-2999	24,941.35	28,481.00	15,123.60	28,852.00	(371.00)	-1.3%
3) Employee Benefits		3000-3999	94,447.45	92,183.81	16,157.85	92,881.76	(697.95)	-0.8%
4) Books and Supplies		4000-4999	68,625.84	75,819.73	21,115.38	35,113.65	40,706.08	53.7%
5) Services and Other Operating Expenditures		5000-5999	132,470.25	185,713.25	66,057.29	181,858.87	3,854.38	2.1%
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	120,181.57	0.00	120,274.74	(93.17)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,829.51	8,254.80	0.00	8,206.63	48.17	0.6%
9) TOTAL, EXPENDITURES			450,121.91	630,665.24	203,421.92	589,041.99		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(147,808.47)	(219,826.56)	(37,190.43)	(206,036.78)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	140,924.61	174,107.34	0.00	163,328.80	(10,778.54)	-6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			140,924.61	174,107.34	0.00	163,328.80		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,883.86)	(45,719.22)	(37,190.43)	(42,707.98)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,458.38	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)			242,458.38	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)			242,458.38	230,925.15		230,925.15		
2) Ending Balance, June 30 (E + F1e)			235,574.52	185,205.93		188,217.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	235,574.52	185,205.93		188,217.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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	16,151.00	1,512.00	10.3%
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	0.00	0.00	0.00	0.00	0.0%
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	1,942.00	(33.00)	1,940.00	(2.00)	-0.1%
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	29,798.00	0.00	29,798.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,565.00</b>	<b>46,379.00</b>	<b>(33.00)</b>	<b>47,889.00</b>	<b>1,510.00</b>	<b>3.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	7,875.42	8,463.00	1,689.31	8,532.00	69.00	0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	199,582.16	96,020.16	162,566.69	(37,015.47)	-18.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>189,908.42</b>	<b>208,045.16</b>	<b>97,709.47</b>	<b>171,098.69</b>	<b>(36,946.47)</b>	<b>-17.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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		



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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)
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	72,089.02	72,489.02	72,574.02	485.00	0.7%
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)	84,325.50	(3,934.00)	91,443.50	7,118.00	8.4%
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	156,414.52	68,555.02	164,017.52	7,603.00	4.9%
TOTAL, REVENUES			302,313.44	410,838.68	166,231.49	383,005.21	(27,833.47)	-6.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	117,518.52	115,689.92	81,890.16	117,014.04	(1,324.12)	-1.1%
Certificated Pupil Support Salaries		1200	4,288.99	4,341.16	3,077.64	4,840.30	(499.14)	-11.5%
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	120,031.08	84,967.80	121,854.34	(1,823.26)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	24,941.35	28,481.00	15,123.60	28,852.00	(371.00)	-1.3%
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	28,481.00	15,123.60	28,852.00	(371.00)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	84,215.54	78,298.81	8,098.96	80,001.83	(1,703.02)	-2.2%
PERS		3201-3202	1,274.17	4,527.88	2,190.42	3,650.92	876.96	19.4%
OASDI/Medicare/Alternative		3301-3302	5,518.60	6,431.54	3,896.28	6,260.23	171.31	2.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	593.89	74.14	49.99	75.20	(1.06)	-1.4%
Workers' Compensation		3601-3602	2,845.25	2,851.44	1,922.20	2,893.58	(42.14)	-1.5%
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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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	92,183.81	16,157.85	92,881.76	(697.95)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	2,471.14	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	69,236.41	16,401.10	27,870.51	41,365.90	59.7%
Noncapitalized Equipment		4400	0.00	1,583.32	2,243.14	2,243.14	(659.82)	-41.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,625.84	75,819.73	21,115.38	35,113.65	40,706.08	53.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,820.00	2,792.20	1,818.00	2.00	0.1%
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	15,100.00	6,422.71	15,100.00	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	85,220.25	123,793.25	56,842.38	119,940.87	3,852.38	3.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,470.25	185,713.25	66,057.29	181,858.87	3,854.38	2.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	117,426.00	0.00	117,426.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,755.57	0.00	2,848.74	(93.17)	-3.4%
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	120,181.57	0.00	120,274.74	(93.17)	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	7,829.51	8,254.80	0.00	8,206.63	48.17	0.6%
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	8,254.80	0.00	8,206.63	48.17	0.6%
TOTAL, EXPENDITURES			450,121.91	630,665.24	203,421.92	589,041.99	41,623.25	6.6%
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	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	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	140,924.61	174,107.34	0.00	163,328.80	(10,778.54)	-6.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			140,924.61	174,107.34	0.00	163,328.80	(10,778.54)	-6.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			140,924.61	174,107.34	0.00	163,328.80	10,778.54	6.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,317,453.00	1,326,091.00	685,805.81	1,326,633.00	542.00	0.0%
2) Federal Revenue		8100-8299	52,565.00	46,603.27	284.09	48,206.09	1,602.82	3.4%
3) Other State Revenue		8300-8599	214,022.82	232,966.16	113,684.25	196,189.69	(36,776.47)	-15.8%
4) Other Local Revenue		8600-8799	137,665.02	254,894.02	169,112.47	308,035.67	53,141.65	20.8%
5) TOTAL, REVENUES			1,721,705.84	1,860,554.45	968,886.62	1,879,064.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	862,644.37	885,677.87	537,794.77	886,571.84	(893.97)	-0.1%
2) Classified Salaries		2000-2999	251,535.93	258,390.12	150,407.96	258,761.12	(371.00)	-0.1%
3) Employee Benefits		3000-3999	445,041.63	450,788.90	227,799.42	451,468.31	(679.41)	-0.2%
4) Books and Supplies		4000-4999	107,755.38	129,702.69	46,858.47	89,163.85	40,538.84	31.3%
5) Services and Other Operating Expenditures		5000-5999	415,962.85	517,278.41	250,313.72	515,259.58	2,018.83	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	138.00	120,319.57	0.00	120,412.74	(93.17)	-0.1%
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	2,362,157.56	1,213,174.34	2,321,637.44		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(361,372.32)	(501,603.11)	(244,287.72)	(442,572.99)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	66,703.15	61,367.15	0.00	61,367.15	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	100,000.00	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	41,367.15	(100,000.00)	41,367.15		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(314,669.17)	(460,235.96)	(344,287.72)	(401,205.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,347,081.48	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)			1,347,081.48	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)			1,347,081.48	1,333,153.49		1,333,153.49		
2) Ending Balance, June 30 (E + F1e)			1,032,412.31	872,917.53		931,947.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	235,574.52	185,205.93		188,217.17		
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	796,837.79	687,711.60		743,730.48		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	73,875.00	73,875.00	48,757.00	73,875.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,874.00	22,875.00	10,938.00	23,417.00	542.00	2.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	6,107.00	5,503.00	2,837.00	5,503.00	0.00	0.0%
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%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	1,191,768.00	1,196,466.00	598,022.13	1,196,466.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,710.00	25,780.00	23,284.53	25,780.00	0.00	0.0%
Prior Years' Taxes		8043	2,119.00	1,592.00	1,967.15	1,592.00	0.00	0.0%
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%
<b>Miscellaneous Funds (EC 41604)</b>								
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	1,326,091.00	685,805.81	1,326,633.00	542.00	0.0%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
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	1,326,091.00	685,805.81	1,326,633.00	542.00	0.0%

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<b>FEDERAL REVENUE</b>								
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	16,151.00	1,512.00	10.3%
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	0.00	0.00	0.00	0.00	0.0%
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	1,942.00	(33.00)	1,940.00	(2.00)	-0.1%
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	30,022.27	317.09	30,115.09	92.82	0.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,565.00</b>	<b>46,603.27</b>	<b>284.09</b>	<b>48,206.09</b>	<b>1,602.82</b>	<b>3.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,132.00	4,116.00	4,116.00	4,116.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	27,857.82	29,268.00	13,548.09	29,507.00	239.00	0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	199,582.16	96,020.16	162,566.69	(37,015.47)	-18.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>214,022.82</b>	<b>232,966.16</b>	<b>113,684.25</b>	<b>196,189.69</b>	<b>(36,776.47)</b>	<b>-15.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	51,975.00	51,975.00	25,938.00	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	30,000.00	23,476.30	40,000.00	10,000.00	33.3%
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	900.00	0.00	900.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%



2023-24 Second 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	87,693.52	123,632.17	123,717.17	36,023.65	41.1%
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)	84,325.50	(3,934.00)	91,443.50	7,118.00	8.4%
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	254,894.02	169,112.47	308,035.67	53,141.65	20.8%
TOTAL, REVENUES			1,721,705.84	1,860,554.45	968,886.62	1,879,064.45	18,510.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	685,317.64	708,298.63	433,778.25	708,693.46	(394.83)	-0.1%
Certificated Pupil Support Salaries		1200	4,288.99	4,341.16	3,077.64	4,840.30	(499.14)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	173,037.74	173,038.08	100,938.88	173,038.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			862,644.37	885,677.87	537,794.77	886,571.84	(893.97)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	89,776.60	96,530.40	55,953.24	96,901.40	(371.00)	-0.4%
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	93,138.92	159,666.72	0.00	0.0%
Other Classified Salaries		2900	2,092.61	2,193.00	1,315.80	2,193.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,535.93	258,390.12	150,407.96	258,761.12	(371.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	224,612.34	222,840.49	93,236.87	224,017.44	(1,176.95)	-0.5%
PERS		3201-3202	43,973.40	47,227.11	27,099.99	46,350.16	876.95	1.9%
OASDI/Medicare/Alternative		3301-3302	32,904.70	34,308.58	20,423.75	34,353.08	(44.50)	-0.1%
Health and Welfare Benefits		3401-3402	117,803.64	124,977.60	74,008.27	124,977.60	0.00	0.0%
Unemployment Insurance		3501-3502	5,075.45	543.86	330.78	552.39	(8.53)	-1.6%
Workers' Compensation		3601-3602	20,672.10	20,891.26	12,699.76	21,217.64	(326.38)	-1.6%
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 Second 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)
TOTAL, EMPLOYEE BENEFITS			445,041.63	450,788.90	227,799.42	451,468.31	(679.41)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	2,471.14	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	111,109.19	42,144.19	69,910.53	41,198.66	37.1%
Noncapitalized Equipment		4400	11,510.18	13,093.50	2,243.14	13,753.32	(659.82)	-5.0%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			107,755.38	129,702.69	46,858.47	89,163.85	40,538.84	31.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	7,992.47	3,980.86	8,746.27	(753.80)	-9.4%
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	19,951.00	19,951.00	19,951.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,140.52	71,540.52	37,132.10	71,540.52	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,908.29	43,342.46	17,861.40	43,632.68	(290.22)	-0.7%
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	312,704.99	164,391.61	309,642.14	3,062.85	1.0%
Communications		5900	19,041.13	12,971.01	3,317.03	12,971.01	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,962.85	517,278.41	250,313.72	515,259.58	2,018.83	0.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	117,426.00	0.00	117,426.00	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								

2023-24 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

44 69757 0000000  
Form 011  
E82JNE9B1Y(2023-24)

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	2,755.57	0.00	2,848.74	(93.17)	-3.4%
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	120,319.57	0.00	120,412.74	(93.17)	-0.1%
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	2,362,157.56	1,213,174.34	2,321,637.44	40,520.12	1.7%
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	61,367.15	0.00	61,367.15	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			66,703.15	61,367.15	0.00	61,367.15	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	100,000.00	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	100,000.00	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								

2023-24 Second 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)
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	41,367.15	(100,000.00)	41,367.15	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	8,587.41
6300	Lottery: Instructional Materials	53,147.76
6547	Special Education Early Intervention Preschool Grant	28,009.56
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
9010	Other Restricted Local	26,540.97
Total, Restricted Balance		188,217.17

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,633.00	3.69%	1,375,633.00	3.72%	1,426,775.00
2. Federal Revenues	8100-8299	317.09	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,091.00	1.74%	25,527.00	1.40%	25,885.00
4. Other Local Revenues	8600-8799	144,018.15	(76.18%)	34,294.00	0.00%	34,294.00
5. Other Financing Sources						
a. Transfers In	8900-8929	61,367.15	7.67%	66,073.00	1.78%	67,250.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(163,328.80)	(36.02%)	(104,503.00)	.27%	(104,785.00)
6. Total (Sum lines A1 thru A5c)		1,394,097.59	.21%	1,397,024.00	3.75%	1,449,419.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				764,717.50		775,336.00
b. Step & Column Adjustment				11,899.00		5,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,280.50)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	764,717.50	1.39%	775,336.00	.71%	780,839.00
2. Classified Salaries						
a. Base Salaries				229,909.12		231,334.00
b. Step & Column Adjustment				1,424.88		1,069.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	229,909.12	.62%	231,334.00	.46%	232,403.00
3. Employee Benefits	3000-3999	358,586.55	.09%	358,924.00	.58%	361,008.00
4. Books and Supplies	4000-4999	54,050.20	(52.25%)	25,809.00	3.93%	26,824.00
5. Services and Other Operating Expenditures	5000-5999	333,400.71	(22.46%)	258,508.00	3.97%	268,783.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	138.00	0.00%	138.00	0.00%	138.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,206.63)	3.29%	(8,477.00)	(2.35%)	(8,278.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,752,595.45	(5.19%)	1,661,572.00	1.21%	1,681,717.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(358,497.86)		(264,548.00)		(232,298.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,102,228.34		743,730.48		479,182.48
2. Ending Fund Balance (Sum lines C and D1)		743,730.48		479,182.48		246,884.48
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	743,730.48		479,182.48		246,884.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		743,730.48		479,182.48		246,884.48
<b>E. AVAILABLE RESERVES</b>						
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	743,730.48		479,182.48		246,884.48
(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	117,082.00		421,536.00		446,536.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		860,812.48		900,718.48		693,420.48
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district's parcel tax is expiring. Stipends have been moved to the unrestricted general fund and EWRs removed from budget.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	47,889.00	(12.11%)	42,089.00	0.00%	42,089.00
3. Other State Revenues	8300-8599	171,098.69	12.28%	192,103.00	(20.42%)	152,869.00
4. Other Local Revenues	8600-8799	164,017.52	1.88%	167,115.00	0.00%	167,114.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	163,328.80	(38.02%)	104,503.00	.27%	104,785.00
6. Total (Sum lines A1 thru A5c)		546,334.01	(7.42%)	505,810.00	(7.70%)	466,857.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				121,854.34		113,674.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,180.34)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,854.34	(6.71%)	113,674.00	0.00%	113,674.00
2. Classified Salaries						
a. Base Salaries				28,852.00		23,852.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,000.00)		(7,143.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,852.00	(17.33%)	23,852.00	(29.95%)	16,709.00
3. Employee Benefits	3000-3999	92,881.76	(.04%)	92,846.00	2.75%	95,395.00
4. Books and Supplies	4000-4999	35,113.65	82.36%	64,032.00	(51.96%)	30,763.00
5. Services and Other Operating Expenditures	5000-5999	181,858.87	(23.42%)	139,266.00	(5.32%)	131,855.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,274.74	(46.94%)	63,818.00	0.00%	63,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,206.63	3.29%	8,477.00	(2.35%)	8,278.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		589,041.99	(14.10%)	505,965.00	(8.99%)	460,492.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(42,707.98)		(155.00)		6,365.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		230,925.15		188,217.17		188,062.17
2. Ending Fund Balance (Sum lines C and D1)		188,217.17		188,062.17		194,427.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	188,217.17		188,062.17		194,427.17
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)		188,217.17		188,062.17		194,427.17
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A portion of funding for Certificated Art & Music teacher and Classified aides will be paid from the endowment fund in the MYR.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,633.00	3.69%	1,375,633.00	3.72%	1,426,775.00
2. Federal Revenues	8100-8299	48,206.09	(12.69%)	42,089.00	0.00%	42,089.00
3. Other State Revenues	8300-8599	196,189.89	10.93%	217,630.00	(17.86%)	178,754.00
4. Other Local Revenues	8600-8799	308,035.67	(34.62%)	201,409.00	0.00%	201,408.00
5. Other Financing Sources						
a. Transfers In	8900-8929	61,367.15	7.67%	66,073.00	1.78%	67,250.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,940,431.60	(1.94%)	1,902,834.00	.71%	1,916,276.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				886,571.84		889,010.00
b. Step & Column Adjustment				11,899.00		5,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,460.84)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	886,571.84	.28%	889,010.00	.62%	894,513.00
2. Classified Salaries						
a. Base Salaries				258,761.12		255,186.00
b. Step & Column Adjustment				1,424.88		1,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,000.00)		(7,143.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	258,761.12	(1.38%)	255,186.00	(2.38%)	249,112.00
3. Employee Benefits	3000-3999	451,468.31	.07%	451,770.00	1.03%	456,403.00
4. Books and Supplies	4000-4999	89,163.85	.76%	89,841.00	(35.90%)	57,587.00
5. Services and Other Operating Expenditures	5000-5999	515,259.58	(22.80%)	397,774.00	.72%	400,638.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,412.74	(46.89%)	63,956.00	0.00%	63,956.00
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)		2,341,637.44	(7.43%)	2,167,537.00	(1.17%)	2,142,209.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(401,205.84)		(264,703.00)		(225,933.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,333,153.49		931,947.65		667,244.65
2. Ending Fund Balance (Sum lines C and D1)		931,947.65		667,244.65		441,311.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	188,217.17		188,062.17		194,427.17
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	743,730.48		479,182.48		246,884.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		931,947.65		667,244.65		441,311.65
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	743,730.48		479,182.48		246,884.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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	117,082.00		421,536.00		446,536.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		860,812.48		900,718.48		693,420.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		36.76%		41.55%		32.37%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 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)						
		114.34		115.29		115.29
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,341,637.44		2,167,537.00		2,142,209.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,341,637.44		2,167,537.00		2,142,209.00
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)		117,081.87		108,376.85		107,110.45
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)		117,081.87		108,376.85		107,110.45
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 multiyear commitments (including cost-of-living adjustments).

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)			
Current Year (2023-24)	District Regular	111.63	114.34	2.4%	Not Met
	Charter School	0.00	0.00		
	Total ADA	111.63	114.34		
1st Subsequent Year (2024-25)	District Regular	113.78	115.29	1.3%	Met
	Charter School	0.00	0.00		
	Total ADA	113.78	115.29		
2nd Subsequent Year (2025-26)	District Regular	115.01	115.29	.2%	Met
	Charter School	0.00	0.00		
	Total ADA	115.01	115.29		

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

The district's attendance increased significantly over prior year and since 1st Interim projections.

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 first interim projections

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	122.00	121.00		
Charter School		0.00		
Total Enrollment	122.00	121.00	(.8%)	Met
1st Subsequent Year (2024-25)				
District Regular	122.00	122.00		
Charter School		0.00		
Total Enrollment	122.00	122.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	122.00	122.00		
Charter School		0.00		
Total Enrollment	122.00	122.00	0.0%	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 first interim projections 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. First Interim 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 01CSI, Item 3A)	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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	114	121		
Charter School	0	0		
Total ADA/Enrollment	114	121	94.2%	Met
1st Subsequent Year (2024-25)				
District Regular	115	122		
Charter School		0		
Total ADA/Enrollment	115	122	94.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	115	122		
Charter School		0		
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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	1,326,091.00	1,326,633.00	0.0%	Met
1st Subsequent Year (2024-25)	1,375,514.00	1,375,633.00	0.0%	Met
2nd Subsequent Year (2025-26)	1,426,906.00	1,426,775.00	0.0%	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 first interim projections 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	Total Expenditures	
	(Form 01, Objects 1000- 3999)	(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	1,196,261.19	82.5%
First Prior Year (2022-23)	1,159,040.92	1,454,544.66	79.7%
	Historical Average Ratio:		82.3%

	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):	77.3% to 87.3%	77.3% to 87.3%	77.3% to 87.3%

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	Total Expenditures		
	(Form 01, Objects 1000- 3999) (Form MYPI, Lines B1-B3)	(Form 01, Objects 1000- 7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	1,353,213.17	1,732,595.45	78.1%	Met
1st Subsequent Year (2024-25)	1,365,594.00	1,641,572.00	83.2%	Met
2nd Subsequent Year (2025-26)	1,374,250.00	1,661,717.00	82.7%	Met

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

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

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

Explanation:  
(required if NOT met)

--



6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2023-24)	46,603.27	48,206.09	3.4%	No
1st Subsequent Year (2024-25)	46,379.00	42,089.00	-9.2%	Yes
2nd Subsequent Year (2025-26)	46,379.00	42,089.00	-9.2%	Yes

Explanation:  
(required if Yes)

The district's allocation for the Rural Education Achievement Program (resource 5811) is projected to decline in the outyears.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2023-24)	232,966.16	196,189.69	-15.8%	Yes
1st Subsequent Year (2024-25)	183,549.82	217,630.00	18.6%	Yes
2nd Subsequent Year (2025-26)	187,405.96	178,754.00	-4.6%	No

Explanation:  
(required if Yes)

UPK (resource 6053) revenue was deducted as unearned in current year and moved to subsequent year since it won't be spent in 2023-24.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2023-24)	254,894.02	308,035.67	20.8%	Yes
1st Subsequent Year (2024-25)	154,086.02	201,409.00	30.7%	Yes
2nd Subsequent Year (2025-26)	154,086.02	201,408.00	30.7%	Yes

Explanation:  
(required if Yes)

Local revenue increased due to high interest rates at the county treasury, additional AB602 revenue, and an insurance reimbursement for prior year repairs. In the two subsequent years, HVESD is projecting higher AB602 revenue due to less placements in the regional SpEd programs.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2023-24)	129,702.69	89,163.85	-31.3%	Yes
1st Subsequent Year (2024-25)	55,082.37	89,841.00	63.1%	Yes
2nd Subsequent Year (2025-26)	57,456.47	57,587.00	2%	No

Explanation:  
(required if Yes)

Books & supplies declined in current year due to UPK expenditures that will not be realized being taken out of budget and moved to subsequent year one.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2023-24)	517,278.41	515,259.58	-.4%	No
1st Subsequent Year (2024-25)	403,065.93	397,774.00	-1.3%	No
2nd Subsequent Year (2025-26)	407,483.71	400,638.00	-1.7%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	534,463.45	552,431.45	3.4%	Met
1st Subsequent Year (2024-25)	384,014.84	461,128.00	20.1%	Not Met
2nd Subsequent Year (2025-26)	387,870.98	422,251.00	8.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	646,981.10	604,423.43	-6.6%	Not Met
1st Subsequent Year (2024-25)	458,148.30	487,615.00	6.4%	Not Met
2nd Subsequent Year (2025-26)	464,940.18	458,225.00	-1.4%	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 first interim projections 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)

The district's allocation for the Rural Education Achievement Program (resource 5811) is projected to decline in the outyears.

**Explanation:**

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

UPK (resource 6053) revenue was deducted as unearned in current year and moved to subsequent year since it won't be spent in 2023-24.

**Explanation:**

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

Local revenue increased due to high interest rates at the county treasury, additional AB602 revenue, and an insurance reimbursement for prior year repairs. In the two subsequent years, HVESD is projecting higher AB602 revenue due to less placements in the regional SpEd programs.

- 1b. **STANDARD NOT MET** - One or more total operating expenditures have changed since first interim projections 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)

Books & supplies declined in current year due to UPK expenditures that will not be realized being taken out of budget and moved to subsequent year one.

**Explanation:**

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	61,074.63	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	36.8%	41.6%	32.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	12.3%	13.9%	10.8%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	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)	(358,497.86)	1,752,595.45	20.5%	Not Met
1st Subsequent Year (2024-25)	(264,548.00)	1,661,572.00	15.9%	Not Met
2nd Subsequent Year (2025-26)	(232,298.00)	1,681,717.00	13.8%	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 \$163,329. 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 DSA project closeout costs that must be closed before beginning the district's modernization project this summer. Salaries have increased by 10%. Deficit spending improves slightly in the outyears due to the removal of one-time costs and a 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 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	931,947.65	Met
1st Subsequent Year (2024-25)	667,244.65	Met
2nd Subsequent Year (2025-26)	441,311.65	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)		1,046,109.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$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

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

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

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

	Current Year (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.)	114.34	115.29	115.29
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 F1a, F1b1, and F1b2):

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 011, objects 1000-7999) (Form MYPI, Line B11)	2,341,637.44	2,167,537.00	2,142,209.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,341,637.44	2,167,537.00	2,142,209.00

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%
117,081.87	108,376.85	107,110.45
80,000.00	80,000.00	80,000.00
117,081.87	108,376.85	107,110.45

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)	743,730.48	479,182.48	246,884.48
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	117,082.00	421,536.00	446,536.00
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)	860,812.48	900,718.48	693,420.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	36.76%	41.55%	32.37%
District's Reserve Standard (Section 10B, Line 7):	117,081.87	108,378.85	107,110.45
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 first interim projections 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 first interim projections 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)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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 currently has a parcel tax that is expiring after current year, pending reauthorization in the March election.

**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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(174,107.34)	(163,328.80)	-6.2%	(10,778.54)	Met
1st Subsequent Year (2024-25)	(146,834.00)	(104,503.00)	-28.8%	(42,331.00)	Not Met
2nd Subsequent Year (2025-26)	(147,353.00)	(104,785.00)	-28.9%	(42,568.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	61,367.15	61,367.15	0.0%	0.00	Met
1st Subsequent Year (2024-25)	66,073.42	66,073.00	0.0%	(.42)	Met
2nd Subsequent Year (2025-26)	67,250.26	67,250.00	0.0%	(.26)	Met
<b>1c. Transfers Out, General Fund *</b>					
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 first interim projections 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 first interim projections 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)

Special education costs are decreasing due to less placements in the county's regional programs and a smaller contribution to will be required in the MYP.

- 1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:  
(required if YES)


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

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)

---

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

---

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

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

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim 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)

First Interim (Form 01CSI, Item S7A)		Second 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)

First Interim (Form 01CSI, Item S7A)		Second 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2 Self-Insurance Liabilities

First Interim  
(Form 01CSI, Item S7B) Second Interim

a. Accrued liability for self-insurance programs


b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

First Interim  
(Form 01CSI, Item S7B) Second 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 first interim projections, 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 first interim projections?

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	7.8	7.1	7.1	7.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim**

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:



Negotiations Not Settled

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

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If Yes, explain the nature of the new costs:

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	11,899	5,501
	1.9%	.8%

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

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

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

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

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


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

DATA ENTRY: 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 first interim projections?

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 first interim projections?

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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?

n/a

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:

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

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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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

--

**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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


**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 first interim projections?

Yes

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections**

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

4. Amount included for any tentative salary schedule increases

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

**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

**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

**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



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

--	--	--

**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?
- 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)                                 | <div>No</div>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <div>No</div>  |
| A3. Is enrollment decreasing in both the prior and current fiscal years?   | <div>No</div>  |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <div>No</div>  |
| 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? | <div>Yes</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div>No</div>  |
| A7. Is the district's financial system independent of the county office system?  | <div>No</div>  |
| 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.)  | <div>No</div>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <div>No</div>  |

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

Comments:  
(optional)

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End of School District Second Interim Criteria and Standards Review

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	10,000.00	7,667.33	13,000.00	3,000.00	30.0%
5) TOTAL, REVENUES			4,000.00	10,000.00	7,667.33	13,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	10,000.00	7,667.33	13,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,000.00	30,000.00	7,667.33	33,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,839.77	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)			339,839.77	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)			339,839.77	363,535.51		363,535.51		
2) Ending Balance, June 30 (E + F1e)			363,839.77	393,535.51		396,535.51		
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	244,731.77	274,427.51		279,453.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	119,108.00	119,108.00		117,082.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	10,000.00	7,667.33	13,000.00	3,000.00	30.0%
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	10,000.00	7,667.33	13,000.00	3,000.00	30.0%
<b>TOTAL, REVENUES</b>			4,000.00	10,000.00	7,667.33	13,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,200.00	4,050.00	5,129.55	5,157.08	1,107.08	27.3%
5) TOTAL, REVENUES			4,200.00	4,050.00	5,129.55	5,157.08		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,715.00	5,130.71	(5,130.71)	New
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	2,715.00	5,130.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,200.00	4,050.00	2,414.55	26.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,200.00	4,050.00	2,414.55	26.37		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,634.19	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)			20,634.19	10.57		10.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,634.19	10.57		10.57		
2) Ending Balance, June 30 (E + F1e)			24,834.19	4,060.57		36.94		
<b>Components of Ending Fund Balance</b>								
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	24,834.19	4,060.57		36.94		
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		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	50.00	37.47	65.00	15.00	30.0%
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	5,092.08	5,092.08	1,092.08	27.3%
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	4,050.00	5,129.55	5,157.08	1,107.08	27.3%
<b>TOTAL, REVENUES</b>			4,200.00	4,050.00	5,129.55	5,157.08		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,715.00	5,130.71	(5,130.71)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	2,715.00	5,130.71	(5,130.71)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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	2,715.00	5,130.71		
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	36.94
Total, Restricted Balance		36.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,765,300.00	1,765,300.00	0.00	1,636,478.33	(128,821.67)	-7.3%
4) Other Local Revenue		8600-8799	100.00	500.00	910.15	5,000.00	4,500.00	900.0%
5) TOTAL, REVENUES			1,765,400.00	1,765,800.00	910.15	1,641,478.33		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	183.75	100,000.00	73,571.25	100,000.00	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			183.75	100,000.00	73,571.25	100,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,765,216.25	1,665,800.00	(72,661.10)	1,541,478.33		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	100,000.00	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	100,000.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,765,216.25	1,665,800.00	27,338.90	1,541,478.33		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,217.49	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)			13,217.49	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)			13,217.49	23,870.05		23,870.05		
2) Ending Balance, June 30 (E + F1e)			1,778,433.74	1,689,670.05		1,565,348.38		
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	1,778,433.74	1,689,670.05		1,565,348.38		
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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	1,765,300.00	1,765,300.00	0.00	1,636,478.33	(128,821.67)	-7.3%
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	1,636,478.33	(128,821.67)	-7.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	500.00	910.15	5,000.00	4,500.00	900.0%
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	500.00	910.15	5,000.00	4,500.00	900.0%
TOTAL, REVENUES			1,765,400.00	1,765,800.00	910.15	1,641,478.33		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	100,000.00	73,571.25	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183.75	100,000.00	73,571.25	100,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			183.75	100,000.00	73,571.25	100,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	100,000.00	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	100,000.00	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)
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	100,000.00	0.00		



Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,565,348.38
Total, Restricted Balance		1,565,348.38

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,750.00	47,000.00	1,562.96	47,650.00	650.00	1.4%
5) TOTAL, REVENUES			45,750.00	47,000.00	1,562.96	47,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,750.00	47,000.00	1,562.96	47,650.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,703.15	61,367.15	0.00	61,367.15	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			(66,703.15)	(61,367.15)	0.00	(61,367.15)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,953.15)	(14,367.15)	1,562.96	(13,717.15)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,049,942.09	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)			1,049,942.09	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)			1,049,942.09	1,044,600.15		1,044,600.15		
2) Ending Balance, June 30 (E + F1e)			1,028,988.94	1,030,233.00		1,030,883.00		
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	978,011.10	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	50,977.84	59,738.79		60,388.79		
	0000	9780		59,738.79				
Endowment Fund	0000	9780	50,977.84					
Endowment Fund	0000	9780				60,388.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	750.00	2,000.00	1,562.96	2,650.00	650.00	32.5%
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	47,000.00	1,562.96	47,650.00	650.00	1.4%
TOTAL, REVENUES			45,750.00	47,000.00	1,562.96	47,650.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	66,703.15	61,367.15	0.00	61,367.15	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			66,703.15	61,367.15	0.00	61,367.15	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(- b + c - d + e)			(66,703.15)	(61,367.15)	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	2,341,637.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,889.00
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	2,848.74
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)				22,848.74
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)				2,270,899.70
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)*				117.09
B. Expenditures per ADA (Line I E divided by Line II A)				19,395.31
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>1,812,779.64</p>	<p>16,464.85</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>0.00</p>	<p>0.00</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>1,812,779.64</p>	<p>16,464.85</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>1,631,501.68</p>	<p>14,818.37</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>2,270,899.70</p>	<p>19,395.31</p>
	<p>0.00</p>	<p>0.00</p>

<p><b>E. MOE determination</b> (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p><b>F. MOE deficiency percentage, if MOE not met; otherwise, zero</b> (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>	<p>0.00%</p>	<p>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.

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
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
<b>UNDUPLICATED PUPIL COUNT</b>									15.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	61,001.14		61,001.14
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	9,930.05		9,930.05
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	78,173.74		78,173.74
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	153,757.67	0.00	153,757.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,205.63		6,205.63
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	6,205.63	0.00	6,205.63
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	159,963.30	0.00	159,963.30
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	48,532.27		48,532.27
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	7,122.04		7,122.04
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	78,173.74		78,173.74
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	138,480.79	0.00	138,480.79
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	143,812.30	0.00	143,812.30
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								143,812.30

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	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	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	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
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)								163,328.80
	TOTAL COSTS								163,328.80

\* 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 companion 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 exception 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.

[illegible]

## 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 [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,151.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	14,644.00	
Increase in funding (if difference is positive)	1,507.00	
Maximum available for MOE reduction (50% of increase in funding)	753.50 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,422.65 (b)	

If (b) is greater than (a).

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

0.00 (c)

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

753.50 (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)

2,422.65 (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
----------	----------	----------

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments and/or PCRA required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

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

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.

- 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

Projected Exps. (LP-1 Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2023-24	2022-23	
159,963.30		
16,151.00		
143,812.30	119,156.60	
	119,156.60	
	0.00	
	0.00	
143,812.30	119,156.60	24,655.70

Projected Exps.	Comparison Year	Difference
FY 2023-24	2020-2021	
159,963.30		
16,151.00		
143,812.30	94,006.25	
	94,006.25	
	0.00	

SELPA:

North Santa Cruz County (SC)

Less: 50% reduction from SECTION 2			
Net expenditures paid from state and local sources	143,812.30	0.00	
		94,006.25	
d. Special education unduplicated pupil count	15.00	7.00	
e. Per capita state and local expenditures (A2c/A2d)	9,587.49	13,429.46	
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.		(3,841.98)	

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 v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	163,328.80	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	163,328.80	27,852.90	135,475.90

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 v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	163,328.80	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	163,328.80	27,852.90	
b. Special education unduplicated pupil count	15.00	12.00	



SELPA:

North Santa Cruz County (SC)

c. Per capita local expenditures (B2a/B2b)

10,888.59

2,321.08

8,567.51

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Michelle Stewart

Contact Name

Superintendent/Principal

Title

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E-mail Address

Second 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 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					61,387.15	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								

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim  
2023-24 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

44 69767 0000000  
Form SIAI  
E82JNE9B1Y(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 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		

SACS Web System - SACS V8  
3/4/2024 9:23:10 AM

44-69757-0000000

Second 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)

**WWC** - 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)

Second 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:

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

**WWC** - 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)

Second Interim  
Original 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:

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

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 had a special education regional program placement that is paid for with a reduction to revenue. The cost was in excess of revenue projections, causing negative revenue due to the SELPA.

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 had a special education regional program placement that is paid for with a reduction to revenue. The cost was in excess of revenue projections, causing negative revenue due to the SELPA.

Second 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:

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

**WWC - 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)

### **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 will be provided in Excel.

**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: Cash flow will be provided in Excel format.



Export Log  
Period: Second 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 3/4/2024, 9:09:06 AM

OFFICIAL Header for LEA: 44-69757-0000000 Happy Valley Elementary  
VERSION SACS V8

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 1: 249
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 2: 264
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 3: 250
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 4: 274

Export USER General Ledger completed at 3/4/2024, 9:09:06 AM

-----

Export of Supplementals (USER ELEMENTS) started at 3/4/2024, 9:09:06 AM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 5: 297
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 6: 410
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 7: 412
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 8: 4521

Export of supplementals (USER ELEMENTS) completed at 3/4/2024, 9:09:06 AM

-----

Export of TRC Explanations started at 3/4/2024, 9:09:06 AM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 9: 34
- 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 3/4/2024, 9:09:06 AM

-----

Export of TRC Log started at 3/4/2024, 9:09:06 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 3/4/2024, 9:09:06 AM

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

Exported to file: 44697570000000\_I2\_2023-24\_E82JNE9B1Y\_OFFICIAL.DAT

End of Official Export Process



Paige Lynd &lt;plynd@hvesd.com&gt;

**Community Foundation Santa Cruz County 2024 Agency Payout - Check Payment Mailed!**

1 message

Alexa Klingler &lt;AKlingler@cfsc.org&gt;

Tue, Feb 20, 2024 at 1:59 PM

To: "mstewart@hvesd.com" &lt;mstewart@hvesd.com&gt;, "plynd@hvesd.com" &lt;plynd@hvesd.com&gt;

Cc: Hilary Bryant &lt;HBryant@cfsc.org&gt;



Michelle Stewart, Superintendent/Principal

Happy Valley Elementary School

3125 Branciforte Drive

Santa Cruz, CA 95065-9661

**Re: Grant number: 59070**

I am happy to let you know that the Community Foundation's Board of Directors has released a grant in the amount of \$35,141 to your organization. This is the annual endowment payout from the Happy Valley School Foundation Fund and its associated donor gifts fund at the Foundation.

The amount of your payment is based upon the Foundation's spending policy for endowed funds. Currently, that spending policy provides an annual 3.75% payout applied to the average balance of your Fund over 12 trailing quarters ending on December 31, 2023. We have sent a check (#500587) for grant 59070. **Your organization will be receiving the grant check via regular mail.** If you have not received the check within 10 business days, please contact [grants@cfsc.org](mailto:grants@cfsc.org).

As stated in the Fund's agreement, the purpose of this grant, is to support cultural and arts programs and academic programs that benefit students at Happy Valley School

By drawing upon these funds, you agree:

- Grant funds will be used only for the charitable purposes indicated above; and
- Records showing how grant funds were spent will be maintained and available to the Foundation and its auditors upon request.

If you have any questions regarding this grant payment, please feel free to contact our Donor Services Director, Hilary Bryant at (831) 662-2065, or email [hbryant@cfsc.org](mailto:hbryant@cfsc.org)

Thank you for partnering with Community Foundation Santa Cruz County!

**COMMUNITY FOUNDATION SANTA CRUZ COUNTY**

7807 Soquel Drive | Aptos, CA 95003

831.662.2000 | [grants@cfsc.org](mailto:grants@cfsc.org)

[www.cfsc.org](http://www.cfsc.org) | [facebook](#) | [twitter](#) | [linkedin](#) | [youtube](#) | [instagram](#)

*Stay connected! Sign up for Foundation e-news at [www.cfsc.org](http://www.cfsc.org)*

**EXHIBIT B**  
**BEFORE THE BOARD OF TRUSTEES OF THE**  
**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT**  
**SANTA CRUZ COUNTY, CALIFORNIA**

**RESOLUTION NO. 23-24-05**

In the Matter of the Decision	)	RESOLUTION TO RELEASE
To Release Temporary	)	TEMPORARY CERTIFICATED
<u>Certificated Employees</u>	)	EMPLOYEES

WHEREAS, the Board of Trustees is authorized under Education Code section 44954(b) to give, at any time before the end of the current school year, a notice of release for the succeeding school year to any temporary certificated employee who has served during one school year at least seventy-five percent (75%) of the number of days the regular schools of the District are maintained;

WHEREAS, the employees listed in Attachment "A" are temporary certificated employees who have served or will serve during one school year at least seventy-five percent (75%) of the number of days the regular schools of the District are maintained;

WHEREAS, the Board of Trustees has received a recommendation from the District Superintendent or other appropriate District administrator(s) to release the temporary employees listed in Attachment "A"; and

WHEREAS, the Board of Trustees has discussed the recommendation made by the administration and concurs in said recommendation;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees determines that the employees listed in Attachment "A" shall be released from employment at the end of the current

school year and hereby authorizes the District Superintendent or the Superintendent's designee to give notice, in accordance with the requirements of Education Code section 44954(b), to such employees of the Board of Trustees' decision to release them. The District Superintendent or the Superintendent's designee is further authorized to take any other actions necessary to effect the intent of this Resolution.

This Resolution was adopted at a meeting of the Board of Trustees of the Happy Valley Elementary School District held on March 13, 2024.

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
President, Board of Trustees

I, \_\_\_\_\_, Clerk of the Board of Trustees of this school district, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on March 13, 2024.

\_\_\_\_\_  
Clerk, Board of Trustees

**ATTACHMENT "A"**

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT**

**RELEASE OF TEMPORARY CERTIFICATED  
EMPLOYEES**

- |    |                  |         |                      |
|----|------------------|---------|----------------------|
| 1. | Employee ID #20  | .40 FTE | Art/Music Teacher    |
| 2. | Employee ID #167 | HRLY    | Intervention Teacher |
| 3. | Employee ID #7   | HRLY    | Support Teacher      |

2/28/24

To whom it may concern,

This is a letter of intent acknowledging that I, Susan Haight, am not planning on returning to Happy Valley Elementary School in the position of instructional aide for the upcoming school year of 2024-2025. I have greatly enjoyed my time at Happy Valley School and have the utmost respect for my colleagues and administrator.

I have truly appreciated the opportunity to be a part of this amazing school and consider myself lucky to have worked with such a dedicated and positive staff. The climate and culture of Happy Valley School make it a positive learning environment for everyone. I am leaving to pursue a credentialed teaching position for next year.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan Haight", written in a cursive style.

Susan Haight



Laura Neef  
575 Skypark Dr.  
Scotts Valley, CA, 95066  
lauraneef28@gmail.com  
831-226-6385  
2/15/2024

Michelle Stewart  
Happy Valley Elementary School

Dear Michelle and Paige,

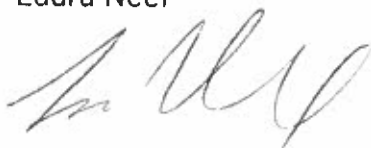
I am writing to resign from my position as an aide at Happy Valley Elementary School effective May 25th of 2024, as I am pursuing my Master's degree in education and will begin student teaching next fall.

I have loved my time at Happy Valley, and want to express my gratitude for the opportunity to work with such dedicated teachers and wonderful students during my time here. I hope to be back some day with a teaching credential!

Thank you for your understanding.

Sincerely,

Laura Neef

A handwritten signature in dark ink, appearing to read 'Laura Neef', written in a cursive style.



**REQUIRES BOARD ACTION**

January 31, 2024  
**MEMORANDUM**

To: CSBA Member Boards and Even-numbered County Board Presidents and Superintendents  
From: Albert Gonzalez, CSBA President  
Re: 2024 Ballot for CSBA Delegate Assembly — U.S. Postmark Deadline is Fri. March 15

---

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2024.

**For County Boards of Education Only:**

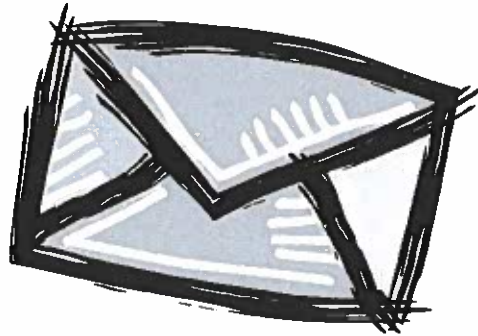
Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from

your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA. Like the ballot on red paper for the other Delegate seats in your region, it must be postmarked by the U.S. Post Office on or before Friday, March 15, 2024.**

The ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by May 1. The results for the county board seat in each region will also be published by May 11, 2024.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2024 – March 31, 2026. The next meeting of the Delegate Assembly takes place on Saturday, May 19 and Sunday, May 20, 2024. Please do not hesitate to contact the Executive Office at [nominations@csba.org](mailto:nominations@csba.org) should you have any questions.

**Encs:** Ballot on red paper and watermarked "copy" of ballot on white paper  
Ballot on green paper and watermarked "copy" of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)' required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots



**BALLOTS SHOULD BE RETURNED IN THE  
ENCLOSED ENVELOPE; HOWEVER, SHOULD  
THE ENVELOPE BECOME MISPLACED; PLEASE  
USE YOUR STATIONERY AND RETURN TO:**

**CSBA  
DELEGATE ASSEMBLY ELECTIONS  
3251 BEACON BLVD.  
WEST SACRAMENTO, CA 95691**

**ON THE BOTTOM LEFT CORNER OF THE  
ENVELOPE, WRITE THE REGION OR  
SUBREGION NUMBER (THIS NUMBER APPEARS  
ON THE BALLOT AT THE TOP).**

***REQUIRES BOARD ACTION***

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **FRIDAY, MARCH 15, 2024**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

**OFFICIAL 2024 DELEGATE ASSEMBLY BALLOT**  
**SUBREGION 9-A**  
**(San Benito and Santa Cruz Counties)**

Number of seats: 2 (Vote for no more than 2 candidates)

---

*Delegates will serve two-year terms beginning April 1, 2024 - March 31, 2026*

*\*denotes incumbent*

☐

Kim De Serpa (Pajaro Valley USD)\*

☐

Patricia Nehme (San Benito HSD)\*

---

*Provision for Write-in Candidate Name*

---

*School District*

---

*Signature of Superintendent or Board Clerk*

---

*Title*

---

*School District Name*

---

*Date of Board Action*

*See reverse side for list of all current Delegates in your Region.*

## Delegate Assembly Biographical Sketch Form for 2024 Election



**Deadline: Sunday, January 7, 2024 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) by no later than 11:59 p.m. on January 7, 2024. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2024. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: [Handwritten Signature]

Date: 1/7/24

Name: Kimberly De Serpa

CSBA Region & subregion #: 9, 9-A

District or COE: Pajaro Valley Unified School Dist.

Years on board: 14+

Profession: Social Worker

Contact Number (☒ Cell ☐ Home ☐ Bus.): 831-588-7388

Primary E-mail: Kimdeserpa@cruzio.com

Are you an Incumbent Delegate? ☒ Yes ☐ No

If yes, year you became Delegate: 2023 (appointed)

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

My 14 year experience governing a \$330 million budget + all the personnel issues, development of programs that benefit students + families, hiring a superintendent, and working together with staff are all lend itself to serving as a delegate. I am interested in working to help improve my district, I look forward to learning + contributing.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been elected 4 times to my school board seat, I serve + have served on several committees including DEAC (migrant ed), Arts Council, Special Ed, Behavioral health, Agenda Setting among others. I have served as President multiple times.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing districts are budgetary pressures + constraints. Additionally, attracting + retaining excellent workforce has been difficult as districts are pitted against each other in recruiting staff.

Keeping kids healthy + safe remains challenging + ensuring achievement + opportunity for all is key.

## View results

Respondent

7

Anonymous

15:35

Time to complete

1. I have been... \*



Appointed



Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected \*

Patricia Nehme

3. Full name \*

Patricia Nehme

## 4. Region/subregion \*

9A



## 5. Name of District or COE \*

San Benito High School District

## 6. Years on board \*

7

## 7. Profession

Teacher

## 8. Contact number \*

4088040752

## 9. Primary email address \*

Pnehme@sbhisd.k12.ca.us

## 10. Are you an incumbent Delegate? \*



Yes



No



11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. \*

I am currently an Assembly Delegate representing San Benito County. I am in my 7th year as a Board Member for the San Benito High School District. I have teaching for 20 years and am an active CTA member as well as on my Executive Board of my teacher's union. I have served as a BTSA Region Program manager for San Benito through Monterey County Office of Education. I have been a mentor, support provider and very active at my school. I have extensive knowledge of what happens on both sides of education teaching and Board Member. I love advocating for students and it's my passion to continue to do so.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. \*

CSBA Board member, Board Clerk, Board President (Interim), Facilities Needs committee for Hollister High School, Active  
Member of CTA, Executive Board Member North County Teacher's Association, San Benito County  
BTSA Facilitator, BTSA support Provider.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? \*

Right now I see Academic Achievement as a challenge as we return from COVID and how to provide the best supports for our students. I see Mental Health for Students and Teachers as a challenge due to the return from COVID and new responsibilities and adjustments to facilitate the needs to support everyone at the schools. Facility construction/maintenance necessities when bonds are not readily accepted for voting and funding is not available to do such necessary work. Special Education funding to alleviate the strain on already strained budgets of schools. These are the biggest challenges facing governing boards.

## **MEMORANDUM OF UNDERSTANDING**

### **Educational Services for Transitional Kindergarten**

#### **AGREEMENT FOR EDUCATIONAL SERVICES FOR TRANSITIONAL KINDERGARTEN BETWEEN MOUNTAIN ELEMENTARY SCHOOL DISTRICT AND HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT**

This agreement is entered into by and between the Governing Boards of the Mountain Elementary School District ("Mountain School") and Happy Valley Elementary School District ("Happy Valley"), in accordance with Education Code section 46600 et seq., to address the provisions of educational services by Mountain School to students eligible for transitional kindergarten ("TK") that reside in Happy Valley. All undersigned school districts are referred to in this Agreement individually as a "Party," and collectively as the "Parties," to this Agreement.

#### **Recitals**

1. Mountain School is a public school district located within the County of Santa Cruz and authorized to serve students in TK-6th grade.
2. Happy Valley is a public school district located within the County of Santa Cruz and authorized to serve students in TK-6th grade.
3. The Parties acknowledge that a school district in which a student resides ("district of residence") has the discretion to grant or deny interdistrict transfer permits under Education Code section 46600 et seq. and other applicable provisions of law, board policies and administrative regulations.
4. The Parties acknowledge that a school district in which a student seeks to transfer to ("district of attendance") has the discretion to grant or deny interdistrict transfer permits under Education Code section 46600 et seq. and other applicable provisions of law, board policies and administrative regulations.
5. Mountain School and Happy Valley desire for Mountain School to provide educational services to Happy Valley's Transitional Kindergarten students.

#### **Terms of Agreements**

1. **Effectiveness of Agreement.** This agreement shall commence on the date upon which it is fully executed by both Parties. This Agreement is effective only with regard to students enrolled in grade levels mutually maintained by the Parties.
2. **Term of Agreement.** Pursuant to Ed. Code section 46600, subdivision (a), the term of this Agreement shall be effective August 1, 2024 and shall terminate automatically on June

30, 2025. Based upon the effective terms of the Agreement, the Agreement will govern interdistrict transfers of the Parties' students for the 2024-25 school year.

3. Term of Permit and Reapplication Requirements. Transitional Kindergarten students who reside within the district boundaries of Happy Valley may, for the 2024-25 school year, attend school in Mountain School. Notwithstanding Ed. Code section 46600, an interdistrict transfer permit issued under this Agreement is only valid for one year. A student who attends another school district other than his or her district of residence pursuant to an interdistrict transfer permit under this Agreement shall reapply annually for a new interdistrict transfer permit each year.
4. Attendance Through Transitional Kindergarten. Mountain School shall permit all residents of Happy Valley that are eligible for TK to attend Mountain School.
5. School of Attendance. Residents of Happy Valley enrolled in Mountain School for TK shall attend school at Mountain Elementary School as determined by Mountain School administration using enrollment figures.
6. Denial of Admission Without a Valid Permit. No student shall be allowed to enroll in Mountain School without an interdistrict transfer permit.
7. Applicable Rules and Policies. Students who reside in Happy Valley and attend Mountain School shall be subject to all Mountain School's rules and policies, including but not limited to those pertaining to curriculum and student discipline. Pursuant to Education Code 48000(f), beginning in the 2024-25 school year, a child is eligible for transitional kindergarten if a child will have his or her fifth birthday between: September 2 and June 2. Transitional Kindergarten will follow the Mountain School District calendar.
8. Educational Authority. Except as otherwise expressly set forth in this Agreement, Mountain School shall have educational decision-making authority regarding students who reside in Happy Valley, but attend Mountain School. This authority includes, but is not limited to, course scheduling, grading, and student discipline (including but not limited to expulsion).
9. Costs of Transfer Students. Unless otherwise specifically provided for under paragraph 10 Costs of Special Education, the costs associated with the education provided to and services rendered for transfer students under this Agreement shall not be the responsibility of Happy Valley.
10. Costs of Special Education.
  - i. Representatives from Happy Valley shall be invited to the Individualized Education Program ("IEP") and Section 504 team meetings held for Happy Valley students in the transitional kindergarten held at Mountain School. Mountain School's representatives shall be full, participatory members of the IEP team.

- ii. Mountain School shall be responsible for the provision of all special education and Section 504 programs, services and supports for residents of Happy Valley enrolled in Mountain School except as set forth in paragraph 10 (iii) and (iv), below:
  - iii. Happy Valley shall be responsible for the provision of all special education and Section 504 programs, services or support for Happy Valley students in TK that Mountain School does not have available at Mountain School. Such programs, services and supports may include, but are not limited to home and hospital instruction, placement in a nonpublic school, and services provided by a nonpublic agency.
  - iv. If a special education student attends school at Mountain School, the student shall be deemed a student of Mountain School for the purposes of state and federal funding, including calculation of average daily attendance. Happy Valley shall reimburse Mountain School for Mountain School's actual special education costs in providing special education and/or Section 504 services to Happy Valley students in TK that exceed Mountain School's Base Revenue Limit. Happy Valley shall reimburse Mountain School for all costs of transporting special education students from Happy Valley to Mountain School, if transportation is required in the IEP. Happy Valley shall pay such reimbursements within 60 days of receipt of an invoice from Mountain School. If a special education student does not attend school at Mountain School pursuant to paragraph 10 (iii) above, the student shall be deemed a student of Happy Valley for the purposes of state and federal funding, including calculation of average daily attendance.
  - v. All costs for Special Education and Section 504 due process, hearings, complaints and litigation for students who reside in Happy Valley, but are enrolled in and/or attend Mountain School under the provisions of this agreement shall be paid by Happy Valley.
11. Terms of Revocation of an interdistrict Transfer Permit. Except as otherwise limited herein, terms for revocation of a student's interdistrict transfer permit before the conclusion of a school year under this Agreement shall be established by Mountain School, pursuant to the district's board policies and administrative regulations. The transfer student shall be provided notice of the terms of revocation, which shall also be included in the student's interdistrict transfer permit.

However, once an interdistrict transfer permit has been approved, the Superintendent or designee of Mountain School may not revoke a student's interdistrict transfer permit during the effective period of the permit.

Transportation. Happy Valley and Mountain School shall have no obligation and shall not be responsible for the cost of providing transportation to students enrolled in Mountain School except as set forth in paragraph 12 (i) below:

- i. Pursuant to Education Code section 46600 and Happy Valley Elementary School District Board Policy 5117, Happy Valley shall provide transportation assistance to transitional kindergarten students receiving an interdistrict transfer pursuant to this agreement who is eligible for free and reduced-price meals and is the child of an active duty military parent/guardian or a victim of bullying, as defined in Education Code 46600.

**HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT**

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Authorizing Signature, and Title

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Date

**MOUNTAIN ELEMENTARY SCHOOL DISTRICT**

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Authorizing Signature, and Title

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Date

## Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
1055943	02/05/2024	AT&T	01-0000-0-0000-2700-5900-200-2801	INTERNET		188.95
1055944	02/05/2024	Bewleys Cleaning, Inc.	01-0000-0-0000-8100-5524-200-2801	JANITORIAL SERVICES	2,655.00	
1055945	02/05/2024	BOWIE, CRAIG	01-2600-0-0000-8100-5524-200-0000	JANITORIAL SERVICES	885.00	3,540.00
1055946	02/05/2024	CALIFORNIA KINDERGARTEN ASSOC	01-0084-0-1110-1000-5800-200-0000	GARDEN CO	40.00	
1055947	02/05/2024	ESTRADA HERRERA, CARLOS	01-9009-0-1110-1000-5800-200-0PLL	GARDEN CO	1,400.00	1,440.00
1055948	02/05/2024	MICHELLE HODSDON	01-0000-0-1110-1000-5800-200-2801	KINDER CONF		355.00
1055949	02/05/2024	NATIONAL MARINE SANCT FOUND	01-0000-0-0000-8100-5800-200-2801	YARD MAINT		800.00
1055950	02/05/2024	Seffinger, Steve H	01-0010-0-0000-3120-5800-200-0000	PSYCH ASSESSMENTS		3,281.25
1055951	02/05/2024	SEYMOUR CENTER/UC REGENTS	01-9009-0-1110-1000-5808-200-RM02	RM02 FIELD TRIP		150.00
1055952	02/05/2024	SISC 3	01-0084-0-1110-1000-4300-200-0000	PARCEL MATH MATERIALS AND SUPPLIES		15.49
1055953	02/05/2024	STAPLES	01-9009-0-1110-1000-5808-200-RM04	RM04 FIELD TRIP	175.00	
			01-9009-0-1110-1000-5808-200-RM05	RM05 FIELD TRIP	175.00	350.00
			01- - - - -9514- - FEBRUARY MEDICAL		11,794.00	
			01-0000-0- - -9524- - FEBRUARY MEDICAL		3,175.00	14,969.00
			01-1100-0-0000-2700-4350-200-3000	OFFICE SUPPLIES	29.42	
			01-1100-0-0000-7200-4350-200-3000	OFFICE SUPPLIES	9.80	
			01-9009-0-1110-1000-4300-200-RM01	RM01 AND 02 MATERIALS AND SUPPLIES	53.24	
			01-9009-0-1110-1000-4300-200-RM02	RM01 AND 02 MATERIALS AND SUPPLIES	53.24	145.70
1055954	02/05/2024	US BANK	01-0000-0-0000-2700-5800-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	650.00	
			01-0000-0-0000-2700-5900-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	148.50	
			01-0000-0-0000-3700-4300-200-3007	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	315.36	

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## Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
1055954			01-0000-0-0000-7100-5200-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	450.00	
			01-0000-0-0000-7200-5900-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	49.50	
			01-0000-0-0000-8100-4350-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	41.40	
			01-0700-0-1110-1000-4300-200-2801	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	14.12	
			01-9009-0-1110-1000-4300-200-RM01	CONF, CAFETERIA, BOARD CONF, 0700, POSTAGE, RM01MAINT	31.58	1,700.46
1056564	02/13/2024	AT&T	01-0000-0-0000-2700-5900-200-2801	PHONE	116.48	
1056565	02/13/2024	COAST PAPER & SUPPLY, INC	01-0000-0-0000-7200-5900-200-2801	PHONE	38.82	155.30
1056566	02/13/2024	CUMMING MANAGEMENT GROUP, INC	01-1100-0-0000-8100-4350-200-3000	JANITORIAL SUPPLIES	164.66	
1056567	02/13/2024	HANCOCK PARK & DELONG, INC	01-2600-0-0000-8100-4350-200-0000	JANITORIAL SUPPLIES	54.89	219.55
1056568	02/13/2024	OHLSEN FOODS	35-9719-0-0000-8500-5800-200-0000	MODERNIZATION PROJECT SUPPORT		8,622.50
1056569	02/13/2024	PROJECT SUPPORT SERVICES, INC	35-9719-0-0000-8500-5800-200-0000	MODERNIZATION CONSULT		306.25
1056570	02/13/2024	SAN LORENZO LUMBER	01-0000-0-0000-3700-5800-200-3007	JANUARY LUNCHES		4,788.50
			25-0000-0-0000-8100-5800-200-2801	DSA CLOSEOUT		1,618.75
1056571	02/13/2024	SPROUTS SC	01-0000-0-0000-8100-4350-200-2801	MAINT MATERIALS AND SUPPLIES	94.89	
1056572	02/13/2024	US BANK EQUIPMENT FINANCE	01-9009-0-1110-1000-4300-200-OPLL	GARDEN MATERIALS AND SUPPLIES	22.87	117.76
			01-2600-0-1110-1000-5800-200-0000	ELOP AFTER SCHOOL ENRICHMENT		1,576.00
1057279	02/20/2024	19six Architects	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	497.03	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	33.13	662.70
			01-0000-0-0000-8100-5800-200-2801	DSA CLOSEOUT PROJECT	133.04	
			25-0000-0-0000-8100-5800-200-2801	DSA CLOSEOUT PROJECT	796.96	
			35-9719-0-0000-8500-5800-200-0000	MODERNIZATION PROJECT	2,500.00	3,430.00

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Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-O000-SSS-MMM	Comment	Expensed Amount	Check Amount
1057280	02/20/2024	CARLY PERLMAN	01-0700-0-1110-1000-5800-200-2801	JAN COUNSELING	50.00	
			01-6546-0-1110-3120-5800-200-0000	JAN COUNSELING	990.00	
1057281	02/20/2024	Frier, Caroline K	01-6546-0-5760-3120-5800-200-0000	JAN COUNSELING	715.00	1,755.00
1057282	02/20/2024	GREENWASTE RECOVERY INC	01-1100-0-0000-8100-4350-200-3000	REIMBURSE COMP TRASH BAGS FOR GREEN TEAM		46.50
1057283	02/20/2024	KT MECHANICAL INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE		571.08
1057284	02/20/2024	ORBACH HUFF & HENDERSON LLP	01-0000-0-0000-8100-5600-200-2801	OFFICE HEATER		895.00
1057285	02/20/2024	STAPLES	01-0000-0-0000-7191-5809-200-2801	LEGAL FOR MODERNIZATION		423.50
1057286	02/20/2024	Stewart, Michelle A	01-0084-0-1110-1000-4300-200-0000	PARCEL MATH MATERIALS AND SUPPLIES	50.21	
1058060	02/26/2024	PACIFIC GAS & ELECTRIC	01-9009-0-1110-1000-4300-200-RM05	RM05 MATERIALS AND SUPPLIES	61.56	
			01-9009-0-1110-1000-4300-200-RM06	RM06 MATERIALS AND SUPPLIES	99.64	211.41
			01-0000-0-0000-7200-5200-200-2801	REIMBURSE CONF		20.00
1058061	02/26/2024	SANTA CRUZ MUSEUM OF ART & HIS	01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE STREET LIGHT	30.08	
1058062	02/26/2024	SCI CONSULTING GROUP	01-9009-0-1110-1000-5808-200-RM03	ROOM 3 FIELD TRIP	10.36	40.44
1058063	02/26/2024	STAPLES	01-0000-0-0000-7200-5800-200-2801	PARCEL TAX CONSULT		75.00
			01-1100-0-0000-2700-4350-200-3000	OFFICE MATERIALS AND SUPPLIES	318.96	
			01-1100-0-0000-7200-4350-200-3000	OFFICE MATERIALS AND SUPPLIES	106.32	425.28
1058064	02/26/2024	Walker, Donna F	01-0084-0-1110-1000-5800-200-0000	REIMBURSE COMPUTER DAIGNOSIT PARCEL		35.00
Fund Recap					34	54,236.37
Total Number of Checks					34	54,236.37

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Checks Dated 02/01/2024 through 02/29/2024

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM	Comment	Expensed Amount	Check Amount
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## Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	31	40,391.91
25	CAPITAL FACILITIES	2	2,415.71
35	COUNTY SCHOOL FACILITIES	3	11,428.75
Total Number of Checks			54,236.37
Less Unpaid Tax Liability			.00
Net (Check Amount)			54,236.37

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