

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
September 10, 2025
3:30 pm, Multi-Purpose Room
Regular Board Meeting
Agenda**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, August 13, 2025

C. Community Input

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

D. Board Report

E. Superintendent's Report

F. Staff Report

G. Student Report

H. Public Hearing

1. Sufficient Textbooks/Instructional Materials

A public hear will be held to allow for public comment on whether the district has supplied each student with sufficient textbooks and instructional materials to ensure a quality educational program.

2. Adopting the Gann

A public hearing will be held on whether the district establishes maximum appropriation limitations, commonly called the Gann Limit.

I. Information Items

1. Construction Update

The Board will receive an update regarding construction.

2. Parcel Tax Expenditures

The Board will receive information regarding 2024/2025 Parcel Tax Expenditures.

3. 2025-2026 LCAP and Budget Approval

The Board will receive information regarding the Santa Cruz County Office of Education's approval of Happy Valley's 2025-2026 LCAP and Budget.

J. Action Items

1. Resolution 25-26-01, Sufficient Textbook/Instructional Materials

The Board will consider approval of Resolution 25-26-01, certifying that each student in grades TK-6 has sufficient textbooks and instructional material to ensure a quality educational program.

2. Resolution 25-26-02, Adopting the Gann Limit

The Board will consider approval of Resolution 25-26-02, which establishes maximum appropriation limitations, commonly called Gann Limits, for public agencies, including school districts.

3. Certification of Provision of Standards-Aligned with Instructional Materials

The Board will take action to certify that each student in the district has been provided with standard-aligned textbooks or basic instructional material in History/Social Studies, Mathematics, Reading/Language Arts, and Science.

4. Unaudited Actuals

The Board will consider approval of the Unaudited Actuals for 2024/2025.

5. Transportation Plan

The Board will consider approval of the 2025/2026 Transportation Plan.

6. Strategic Plan

The Board will consider of the Strategic Plan with benchmarks.

7. Prop 28- Arts and Music Annual Report

The Board will consider approval of the Prop 28-Arts and Music Annual Report for the 2024-2025 fiscal year.

8. Board Policy

The Board will receive information regarding board policy updates and will consider approval of these.

9. Heroes of Happy Valley

The Board will consider approval of a Heroes of Happy Valley Application.

K. Consent Items

1. Approval of Memorandum of Understanding-Seniors Council
2. Approval of Service Agreements for 2025-2026
3. Approval of Authorization /Fee Schedule with Testing Engineers, INC.
4. Approval of vendor warrants paid since the last meeting.

L. Communications and Announcements

1. Sept. 16- Picture Day

2. Sept. 17- Parent Club Meeting, 6:30 pm, Via Zoom
3. Sept. 22- Sept. 26 - 6th grade OSS
4. Oct. 02- Scotts Valley Fire Safety, K/1 and 2nd grade
5. Oct. 04- Redwood Gala/Casino Night, Bargetto Winery
6. Oct. 08- Board Meeting, 3:30 pm, MPR
- 7 Oct. 15- Parent Club Meeting, 6:30 pm, Via Zoom
8. Oct. 20- Hearing and Vision Testing

M. Closed Session

1. Superintendent Goals

N. Adjournment

Happy Valley School District
Regular Board Meeting
August 13, 2025
MINUTES

The meeting was called to order by the Board President at 4:04pm

BOARD MEMBERS PRESENT: Freeman, Hodges, Trotter, Stahl

BOARD MEMBERS ABSENT: Willet

STAFF MEMBERS PRESENT: Stewart, Lynd

STUDENTS PRESENT: None

A. APPROVAL OF THE AGENDA

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

B. APPROVAL OF THE MINUTES

MSC TROTTER/FREEMAN to approve:

1. The minutes from the Regular Board Meeting, June 18, 2024. Unanimous.
2. The minutes from the Special Board Meeting, June 30, 2025. Unanimous.

C. COMMUNITY INPUT

None.

D. BOARD REPORT

1. Katie Freeman attended the first day of school coffee with the Parent Club.

E. SUPERINTENDENT'S REPORT

Michelle Stewart informed the Board of the following:

1. Great start to the school year today.
2. TK got to see an excavator in action.

F. INFORMATION ITEMS

1. CONSTRUCTION UPDATE

The Board received a construction update. The portable restrooms were delivered yesterday, which will hopefully put us ahead of schedule. We have been very happy with the construction company and crew, they have gone above and beyond.

2. ENDOWMENT FUND

The Board received an update regarding the Happy Valley School Foundation funds through June 30, 2025.

3. ENROLLMENT

The Board received information regarding enrollment for the year. We are currently at 112 students, we have 12 TK's, a lot of siblings, and many new families to Happy Valley.

4. MAHMOUD V TAYLOR

The Board received information regarding Mahmoud v Taylor. This is a new Supreme Court decision to inform families of LGBTQ+ in curriculum and their right to opt out.

G. ACTION ITEMS

1. QUARTERLY STATUS REPORT OF UNIFORM COMPLAINT

MSC FREEMAN/STAHL to approve the 4th quarterly report of 2024/2025

Uniform Complaints related to the Williams Settlement. Unanimous.

2. SCIENCE CAMP

MSC TROTTER/STAHL to approve the 6th grade class attending

Outdoor Science School from September 22, 2025 - September 26, 2025.

Unanimous.

3. BOARD POLICIES

MSC FREEMAN/HODGES to approve the board policy updates. Unanimous.

H. CONSENT AGENDA

MSC HODGES/STAHL to approve the following consent items. Unanimous.

1. Contract with JM Construction.

2. Individual Service Agreement.

3. Individual Service Agreement.

4. Vendor Warrants paid since the last meeting.

I. COMMUNICATION AND ANNOUNCEMENTS

1. August 20, 2025 - Parent Club Meeting, 6:30pm, Via Zoom

2. August 28, 2025 - Back to School Night, 5:30-7:00

3. September 1, 2025 - No School, Labor Day

4. September 10, 2025 - Board Meeting, 3:30pm, MPR

5. September 17, 2025 - Parent Club Meeting, 6:30pm, Via Zoom

J. ADJOURNMENT

MSC FREEMAN/TROTTER to adjourn the meeting, there being no further business, 4:33pm. Unanimous.

pl

Notice of Public Hearing September 10, 2025, 3:30 pm Multi-Purpose Room

The Happy Valley

Elementary School District will hold a public hearing regarding sufficient textbooks and instructional materials at the September 10, 2025, Board Meeting which begins in the Multi-Purpose Room at approximately 3:30 pm.

Notice of Public Hearing September 10, 2025 3:30pm Happy Valley Multi-Purpose Room

The Happy Valley

Elementary School District will hold a public hearing regarding the approval of a Resolution Adopting the Gann Limit at the September 10, 2025 Board Meeting which begins at 3:30 pm, in the Multi-Purpose Room. The Gann Limit will be discussed at approximately 3:40 p.m., on September 10, 2025. Detailed information is available in the school office.

REPORT OF THE HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT PARCEL TAX INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

The Parcel Tax Citizens' Independent Oversight Committee ("the Committee") has met once in this fiscal year, on June 25, 2025 in the Multi-Purpose Room at Happy Valley School. That meeting is the basis of this report. The Committee was originally established by the Happy Valley Elementary School District Board of Trustees on March 20, 2019, "with the responsibility of annually reviewing the expenditures of purposes set forth in the measure. Such Committee will provide an annual report to the District Board and the public summarizing its review of expenditures of the proceeds of the education parcel tax and findings relating thereto".

The Committee consists of three citizens of Happy Valley who have no fiscal or contractual relationship with HVESD, and who have varied backgrounds in finance, business and homemaking.

During the Committee's meetings, the following documents and information were reviewed:

- Committee bylaws as established the HVESD Board of Trustees.
- HVESD Board Resolution 23-24-04 calling for the March 5, 2024 parcel tax (measure G).
- HVESD Board Resolution 23-24-06 confirming successful parcel tax election and directing county auditor-controller to levy voter approved parcel tax.
- Minutes from the June 18, 2024 Committee meeting.
- The prior year committee report.
- HVESD budget reports and unaudited actuals for the fiscal year 24-25.
- Parcel tax exemption criteria and the process to regularly update and review the exemption rolls.

Michelle Stewart, HVESD Superintendent/Principal was available to the Committee to answer questions and provide background information.

There was no public comment at the June 25, 2025 meeting.

The finding of the Committee are as follows:

- The parcel tax funds are being appropriately accounted for by HVESD in accordance with fund accounting principles used by governmental entities, as required by the Governmental Accounting Standards Board. Parcel tax monies are tracked in a separate parcel tax fund.
- The parcel tax funds have been used solely for the purposes described in Measure G parcel tax ballot language (see ballot language of parcel tax at the end of this report). Based on current budget productions, HVESD appears to be using 2024-2025 parcel tax revenues in a consistent manner, for providing the integration of modern technology into classrooms, supporting quality art and music programs and supporting classroom instruction.
- For the fiscal year 2024-2025, HVESD's general fund projected revenues totaled \$1,867,578. Parcel tax funding for that year was projected at \$51,579 or 2.76% of the total budget.

- HVESD's auditor, Harshwal & Company, will review revenue and expenditures from the parcel tax fund during its annual audit.
- The Committee therefore finds that HVESD has spent the parcel tax proceeds as required by law. Additionally, the Committee recognizes the significant and positive contribution the parcel tax proceeds have had. The Committee strongly recommends the HVESD Board of Trustees to continue to work with the Community Foundation and Parent Club to highlight the impact of all supplemental community funding on the continued high quality of Happy Valley School.
- We are attaching the Parcel Tax Financial History, which we feel underscores the role of the parcel tax revenues relative to overall funding of district operations.

The Committee recommends that HVESD Board take the following actions:

- Continue to publicize the purposes for which the parcel tax is being used. The parcel tax is vital to maintaining HVESD's excellent school and to providing a quality education for Happy Valley students that the community expects and benefits from.
- HVESD should make a strong effort to provide information through its newsletter, school board minutes and district website.

This report is provided to the HVESD Board of Trustees at the September 10, 2025, board meeting by the following Committee members:

Raven Harris, Pat O'Connell and Lindsay Patel

Language of Measure G parcel tax, passed March 5, 2024:

"To support academic excellence for Happy Valley students without increasing the current tax rate, maintain quality art and music programs, integrate modern technology into classrooms, retain high quality teachers and provide local funding that cannot be taken by the State, shall Happy Valley Elementary School District's measure be adopted authorizing the levy of a parcel tax for eight years at a rate of \$99 per year raising \$61,000 annually with an exemption for seniors and with the annual citizens' oversight?"

Parcel Tax Financial History									
As of 8/22/2025		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	
Revenue									
	Parcel Taxes Rcvd	\$ 52,371	\$ 52,236	\$ 52,173	\$ 51,975	\$ 51,876	\$ 51,579	\$ 51,579	
	Contribution	\$ -	\$ 435	\$ (464)	\$ -	\$ (236)	\$ -	\$ -	
	Carryover	\$ -	\$ -	\$ -	\$ 10,520	\$ 17,427	\$ -	\$ -	
	Total	\$ 52,371	\$ 52,672	\$ 51,709	\$ 62,495	\$ 69,067	\$ 51,579	\$ 51,579	
Expenditures									
	Salaries	\$ 18,243	\$ 33,898	\$ 22,293	\$ 11,461	\$ 33,737	\$ 29,935	\$ 25,666	
	Benefits	\$ 2,614	\$ 4,366	\$ 2,260	\$ 2,517	\$ 6,026	\$ 8,907	\$ 2,213	
	Supplies	\$ 11,961	\$ -	\$ 2,794	\$ 2,183	\$ 16,469	\$ -	\$ -	
	Contracted Services	\$ 8,355	\$ 5,868	\$ 4,403	\$ 21,562	\$ 12,834	\$ 12,737	\$ 23,700	
	Communications	\$ 11,040	\$ 8,540	\$ 9,440	\$ -			\$ -	
	Travel	\$ 158	\$ -		\$ 7,370			\$ -	
	Total	\$ 52,371	\$ 52,672	\$ 41,190	\$ 45,093	\$ 69,067	\$ 51,579	\$ 51,579	
Balance									
				\$ 10,520	\$ 17,401	\$ -	\$ -	\$ -	
Total General Fund Revenue		\$ 1,539,215	\$ 1,580,469	\$ 1,733,719	\$ 2,054,768	\$ 1,957,852	\$ 1,948,514	\$ 1,905,018	
Parcel Tax as a % of Revenue		3.40%	3.31%	3.01%	2.53%	2.65%	2.65%	2.71%	



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

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September 15, 2025

Cliff Hodges
President, Governing Board
Happy Valley Elementary School District
280 Branciforte Ridge
Santa Cruz, CA 95065

Re: 2025-26 LCAP and Budget Approval and Comments

Dear Mr. Hodges:

In accordance with Education Code Sections 52070 and 42127, the Santa Cruz County Office of Education (SCCOE) has reviewed the Local Control Accountability Plan (LCAP) and Adopted Budget of the Happy Valley Elementary School District for fiscal year 2025-26. Based on this analysis, the district's LCAP and Budget have been **approved** by the Santa Cruz County Superintendent of Schools.

The review included an assessment and analysis of the following major components of the district's report:

- Local Control Accountability Plan
- Enrollment, Average Daily Attendance and Unduplicated Pupil Count Projections
- Unrestricted Ending Fund Balance and State Minimum Reserve
- Balances in Excess of Minimum Reserves
- Unrestricted Deficit Spending Trends
- Current and Multiyear Projections (MYP)
- Staffing Projections/Salary Settlements
- Ending Cash and Monthly Cash Flow

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or reports that indicate signs or symptoms of fiscal distress to the County Office of Education. Should the district be issued any such reports or studies during the fiscal year, please submit them to the attention of Liann Reyes, Deputy Superintendent, Business Services as soon as they are available.

The analysis and comments regarding the LCAP and Adopted Budget are contained on the following pages.

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The 2025-26 LCAP for Happy Valley Elementary School District reflects successful implementation of all Year 1 actions, with minimal changes expected this year, (e.g., reallocation of unused resources toward expanded support for English Learners).

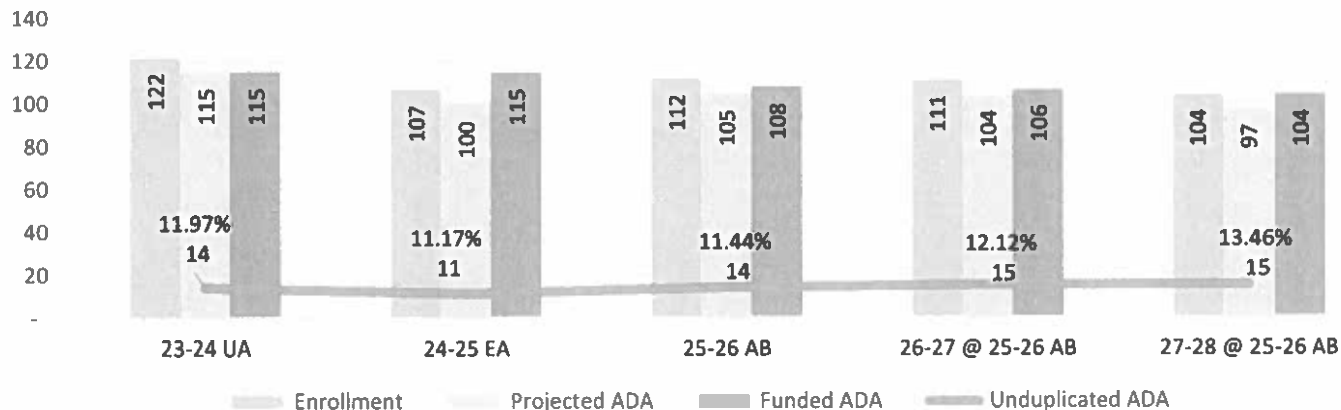
ENROLLMENT, AVERAGE DAILY ATTENDANCE AND UNDUPLICATED PUPIL COUNT PROJECTIONS

The district is projecting an increase in enrollment of five students in the budget year to a total of 112. The increase in enrollment is primarily driven by the addition of the Transitional Kindergarten grade span. The district is projecting a decrease in enrollment of one for 2026-27 and seven for 2027-28. For Basic Aid districts, the SCCOE will typically note how much of an enrollment increase the district would need to experience before it grows out of Basic Aid status. Based on data from the recently approved State budget, it is estimated that an increase of roughly 11 students over current 2025-26 projections would begin to push the district out of Basic Aid status in 2025-26. This is based on an estimated 3% increase in property taxes. There are multiple variables in this calculation, including but not limited to, changes in property tax, ADA funding levels in each of the grade spans as well as ADA growth or decline.

Although the district is Basic Aid, should they be funded through LCFF, its projected funded ADA is 107.85 for the budget year, 106.35 for 2026-27 and 103.92 for 2027-28. The district's funded ADA for the budget year was calculated using the three-prior year average method. The district's ADA to enrollment ratio was 93.1% in 2024-25. The district is projecting the ADA to enrollment ratio at 93.6% for 2025-26, 2026-27 and 2027-28.

As the district is Basic Aid, its revenue is primarily derived from property taxes. However, it is still imperative to monitor the correlation between enrollment and ADA closely. Unduplicated Pupil counts remain relatively flat when compared to prior years. The following chart displays the district's enrollment, P-2 ADA, funded ADA and the unduplicated pupil percentage.

**Happy Valley Elementary 2025-26 Adopted Budget
 Enrollment vs ADA with Unduplicated Pupil Count**



The chart below shows the district's funded ADA. It is important to monitor ADA closely as much of the County as well as the State continues to be in declining enrollment.

Happy Valley Elementary 2025-26 Adopted Budget Basic Aid Average Daily Attendance Trend



UNRESTRICTED ENDING FUND BALANCE AND STATE MINIMUM RESERVE

As certified by the Governing Board, the district is projecting an unrestricted ending balance in the General Fund of \$387,877 in the budget year, \$264,183 in 2026-27, and \$189,941 in 2027-28. The District's State Required Minimum Reserve percentage is 5.0% or \$105,924 for 2025-26. This district also maintains a balance in Fund 17, Special Reserve for Other Than Capital Outlay. Based on statewide averages as published on April 14, 2025, by School Services of California, districts with less than 1,000 ADA maintain an average of 41.91% in reserves.

BALANCES IN EXCESS OF MINIMUM RESERVES

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget. Further, Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide the statement of reasons for public review and discussion at its public budget hearing. The district has complied with the above noted Education Code sections.

UNRESTRICTED DEFICIT SPENDING

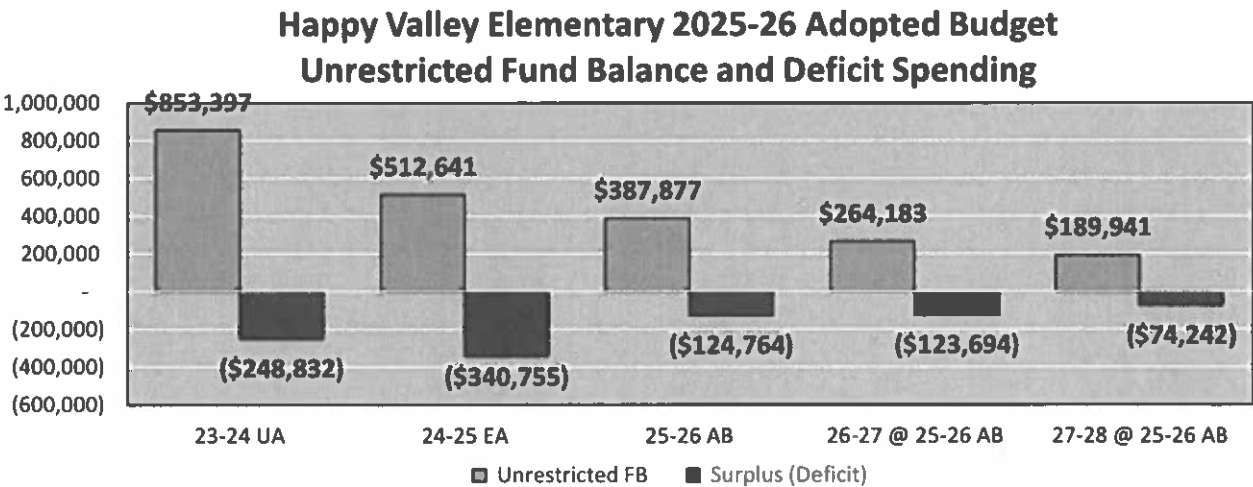
The district is projecting to deficit spend by \$124,764 in the unrestricted resources in the budget year and by \$123,694 in 2026-27 and by \$74,242 in 2027-28. The district is projecting to spend down its fund balance by the 2026-27 fiscal year,

requiring a contribution from Special Reserve for Other Than Capital Outlay Fund 17 to meet the state required minimum reserve. The beginning balance in 2024-25 was \$853,397. Based on the projections noted above, the anticipated deficit spending projected would result in an erosion of 77.7% of the unrestricted ending fund balance by 2027-28.

As the district is basic aid, it is necessary to maintain a higher ending fund balance than non-basic aid districts in order to manage unforeseen expenditures. Examples of such expenditures include increasing retirement costs, unfunded mandates, special education expenses, negotiations and facility issues.

The State's established standard for deficit spending is one-third (1/3) of the district's available unrestricted reserve percentage. Although the district is projecting to significantly deficit spend, the district's projected deficit spending is within the established state standard for the budget year but is not within the standard for the two subsequent years. The district is strongly cautioned against on-going deficit spending, other than one-time, planned expenditures.

The following chart displays the unrestricted general fund balance and projected deficit spending.



CURRENT AND MULTI-YEAR PROJECTIONS

The district's projection of revenues in the current and two subsequent fiscal years was reviewed. The district is projecting a 3% increase in property taxes each year, which is in line with the county estimate for property tax growth. The district is in year two of a seven-year parcel tax, ending June 30, 2032, which is estimated at \$51,579 for all three years.

Expenditure projections for the current and two subsequent years were also reviewed. The district is currently experiencing historically high extraordinary expenses. Also, the district's food service facilities are not adequate to enable it to participate in the National School Lunch Program and is therefore required to use general fund dollars to support the universal meals program. This considerable increase in expenditures is straining the district's ability to maintain a balanced budget. The district is projecting a decline in Special Education spending as well as a decline in capital improvements.

Contributions are projected to decrease from \$226,856 to \$120,803 in the budget year, which is a 46.75% decrease when compared to estimated actuals. The district is projecting contributions to increase by 7.08% in 2026-27 and increase by 6.94% in 2027-28. The contributions are entirely to Special Education (100%).

The following graphics provide a breakdown of expenditures by object code and then by function for the budget year.

Happy Valley Elementary 2025-26 Adopted Budget Expenditures by Object



Happy Valley Elementary 2025-26 Adopted Budget Expenditures by Function



STAFFING PROJECTIONS AND SALARY SETTLEMENTS

Negotiations are not settled with the district's certificated bargaining unit for the budget year. No cost increases are included in the budget and MYP for salaries or benefits.

Most of a school district's budget is spent on salaries and benefits. If these costs are growing at a rate faster than total expenditures, they will consume a disproportionately greater share of the district's resources, putting significant pressures on the rest of the budget. The percentage of unrestricted salaries and benefits to the total unrestricted general fund expenditures for the budget year and multiyear projections are 84.3%, 83.9% and 83.6%.

The state's established standard for unrestricted salary and benefits ratio is based on plus or minus 5% of the average of the district's three prior years of unrestricted salaries to total unrestricted expenditures. The district's historical average ratio of unrestricted salaries and benefits to total unrestricted expenditures is 80.7%. As the budget and multi-year projections do not exceed the ratio plus 5% variance, the district is within the state's established standard.

ENDING CASH POSITION AND MONTHLY CASH FLOW

A review of the 2025-26 cash flow provided indicates that the district will have a positive cash balance at the end of each month and at the end of the budget year. The district is projecting to have negative cash in three of the twelve months in fiscal year 2026-27. The district will need to rely on inter-fund borrowing during the negative cash months. It is essential for districts to maintain an adequate fund balance to ensure adequate cash reserves, as it is often low cash balances that contribute to a district's "lack of going concern" status. As a point of comparison, an average month's expenditures, including payroll, for the district is approximately \$178,000. It is essential that the district continue to participate in county schools borrowing pool as an option in the event of negative cash balances.

EDUCATION CODE

Education Code requires the County Superintendent of Schools to approve the LCAP or annual update for each school district after determining all of the following:

- The plan adheres to the template adopted by the State Board of Education;
- The budget includes sufficient expenditures to implement the actions and strategies included in the plan, based on the projected costs included in the plan; and
- The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to Sections 42238.02 and 42238.03.
- The LCAP includes the required calculations to determine whether there is a carryover requirement pursuant to Education Code Sections 42238.07 and 52064 and, if applicable, includes a description of the planned uses of the specified funds and a description of how the planned uses of those funds satisfy the requirements for specific actions to be considered as contributing toward meeting the increased or improved services requirement {Education Code Section 52070(d)(4)}.

Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the final adopted budget for each school district after doing the following:

- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria;
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments;
- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

The district's 2025-26 Adopted Budget has been analyzed in the context of the guidance provided by the California County Superintendents Educational Services Association (CCSESA) and the California Department of Education (CDE).

Education Code 42127(h) specifies that "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to reflect the funding made available by the Budget Act." Please note that this section does not actually require districts to prepare a 45 Day revision, but only to make revisions publicly available if prepared. Best practice would dictate that districts show any material changes due to the Budget Act and indicate the impact to the ending fund balance. Please note, there is no requirement to update SACS or your multi-year projections. Since the State's Adopted Budget was signed on June 27, 2025, any 45 Day budget adjustments would have been made available for public review by August 11, 2025.

If you have any questions about the LCAP, please contact Marcia Russell, Associate Superintendent of Educational Services at (831) 466-5890 or Brooke Hofkins, Senior Director, District Support and Leadership at (831) 466-5806. If you have any questions about the adopted budget, please contact Liann Reyes, Deputy Superintendent, Business, at (831) 466-5601 or Rebecca Olker, Executive Director, Fiscal Services at (831) 466-5630.

The district's budget will be re-evaluated at the First Interim reporting cycle to determine its certification.

Sincerely,



Dr. Faris Sabbah
County Superintendent of Schools

FS/rmh

- c: Michelle Stewart, Superintendent, Happy Valley Elementary School District
Liann Reyes, SCCOE Deputy Superintendent, Business
Rebecca Olker, SCCOE Executive Director, Fiscal Services
Marcia Russell, SCCOE Associate Superintendent, Educational Services
Brooke Hofkins, SCCOE Senior Director, District Support and Leadership
Jacob Willet, Board Member, Happy Valley Elementary School District
David Stahl, Board Member, Happy Valley Elementary School District
Katie Freeman, Board Member, Happy Valley Elementary School District
Carly Trotter, Board Member, Happy Valley Elementary School District

SANTA CRUZ COUNTY SCHOOLS
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
FINANCIAL ANALYSIS OF CURRENT GENERAL FUND UNRESTRICTED AND RESTRICTED MONIES

GENERAL FUND	2023-24			2024-25			2025-26			2026-27			2027-28		
	Unaudited Actuals			Estimated Actuals			Adopted Budget			Projected @ 25-26 AB			Projected @ 25-26 AB		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues															
8000-8099 Local Control Funding Formula	\$ 1,130,844	\$ -	\$ 1,130,844	\$ 1,367,108	\$ -	\$ 1,367,108	\$ 1,401,263	\$ -	\$ 1,401,263	\$ 1,441,281	\$ -	\$ 1,441,281	\$ 1,462,760	\$ -	\$ 1,462,760
8100-8199 Fees	815	41,786	42,601	822	51,909	52,731	51,219	51,219	51,219	53,119	53,119	53,119	53,119	53,119	53,119
8100-8199 Other State	30,144	191,955	222,100	24,957	176,843	201,800	24,240	195,108	219,348	24,980	195,028	220,008	23,766	183,939	207,713
8600-8799 Other Local	171,668	284,609	456,277	97,579	349,630	447,209	74,079	334,008	408,087	74,079	335,775	409,854	74,079	335,775	409,854
8910-8919 Insurance Transfers In	63,564	-	63,564	63,832	-	63,832	63,832	-	63,832	63,832	-	63,832	63,832	-	63,832
8910-8919 Other Sources	(273,788)	273,788	-	(226,836)	226,836	-	(120,203)	120,203	-	(120,203)	120,203	-	(120,203)	120,203	-
8980-8986 Combinations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue, Transfers, and Other Sources	\$ 1,412,277	\$ 398,219	\$ 1,810,496	\$ 1,327,463	\$ 603,728	\$ 1,931,191	\$ 1,415,612	\$ 513,040	\$ 1,928,652	\$ 1,448,297	\$ 471,077	\$ 1,919,374	\$ 1,546,447	\$ 468,966	\$ 2,015,413
Expenditures															
1000-1999 Contract Salary	\$ 771,521	\$ 137,537	\$ 909,058	\$ 738,211	\$ 110,027	\$ 848,238	\$ 734,134	\$ 128,814	\$ 862,948	\$ 718,837	\$ 80,717	\$ 849,554	\$ 766,115	\$ 79,436	\$ 845,551
2000-2999 Contract Salary	219,274	15,459	234,733	219,807	24,809	244,616	194,006	18,726	212,732	195,565	38,726	234,291	207,668	29,337	233,625
3000-3999 Employee Benefit	360,215	102,173	462,388	365,819	102,136	467,955	370,009	110,565	480,574	371,976	104,703	476,679	379,159	103,784	483,143
4000-4999 Books & Supplies	30,960	24,183	55,143	10,725	15,516	26,241	10,750	74,030	84,780	11,288	9,028	20,316	11,832	9,489	21,321
5000-5999 Services & Other Operating Expenses	279,870	222,289	502,159	316,911	302,337	619,248	236,575	230,212	466,786	217,404	214,226	431,630	258,774	214,513	473,187
6000-6999 Capital Outlay	-	-	-	65,372	-	65,372	-	-	-	-	-	-	-	-	-
7100-7199 Other Outlay	-	99,764	99,764	165	32,825	32,990	-	2,529	2,529	(5,079)	5,079	-	(5,079)	5,079	-
7300-7399 Direct & Indirect Support	(9,783)	9,783	-	(1,121)	3,421	2,300	-	-	-	-	-	-	-	-	-
7610-7629 Insurance Transfers Out	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-
7630-7699 Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments (Form MIP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures, Transfers, and Other Uses	\$ 1,672,109	\$ 617,789	\$ 2,289,898	\$ 1,668,217	\$ 636,584	\$ 2,304,801	\$ 1,540,176	\$ 378,096	\$ 1,918,272	\$ 1,571,991	\$ 455,018	\$ 2,027,009	\$ 1,610,659	\$ 413,949	\$ 2,074,608
Excess (Deficiency)	\$ (248,832)	\$ (219,570)	\$ (468,402)	\$ (340,754)	\$ (32,866)	\$ (372,620)	\$ (124,564)	\$ (35,058)	\$ (79,620)	\$ (123,694)	\$ 16,029	\$ (107,635)	\$ (74,212)	\$ 15,017	\$ (59,215)
Beginning Balance	\$ 1,202,218	\$ 210,913	\$ 1,413,131	\$ 853,397	\$ 197,275	\$ 1,050,672	\$ 512,641	\$ 241,429	\$ 754,070	\$ 387,877	\$ 29,371	\$ 417,248	\$ 264,263	\$ 105,400	\$ 369,582
Actual Adjustments / Reversals	\$ 853,397	\$ 197,275	\$ 1,050,672	\$ 512,641	\$ 241,429	\$ 754,070	\$ 387,877	\$ 29,371	\$ 417,248	\$ 264,263	\$ 105,400	\$ 369,582	\$ 264,263	\$ 105,400	\$ 369,582
Ending Balance	\$ 2,055,615	\$ 408,188	\$ 2,463,803	\$ 1,366,038	\$ 438,704	\$ 1,804,742	\$ 899,502	\$ 89,770	\$ 1,204,272	\$ 752,148	\$ 54,742	\$ 786,890	\$ 528,526	\$ 210,800	\$ 797,696
Reserves															
Minimum Reserve Level per Order & Statutes	5%			5%			5%			5%			5%		
Recommended RESU (Computed in C&S)	\$ 115,195	\$ -	\$ 115,195	\$ 116,240	\$ -	\$ 116,240	\$ 105,924	\$ -	\$ 105,924	\$ 101,352	\$ -	\$ 101,352	\$ 101,712	\$ -	\$ 101,712
Reserves per District (RESU 9789)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-revocable (Rev. Curr. Reserve States)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) (COMPUTED RESU)	\$ 853,397	\$ 197,275	\$ 1,050,672	\$ 512,641	\$ 241,429	\$ 754,070	\$ 387,877	\$ 29,371	\$ 417,248	\$ 264,263	\$ 105,400	\$ 369,582	\$ 264,263	\$ 105,400	\$ 369,582
Excess (Deficiency) (COMPUTED RESU)	\$ 853,397	\$ 197,275	\$ 1,050,672	\$ 512,641	\$ 241,429	\$ 754,070	\$ 387,877	\$ 29,371	\$ 417,248	\$ 264,263	\$ 105,400	\$ 369,582	\$ 264,263	\$ 105,400	\$ 369,582
Contributions to Reserve Monies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Reserve Fund 17 (RESU ONLY)	\$ 115,195	\$ -	\$ 115,195	\$ 116,240	\$ -	\$ 116,240	\$ 105,924	\$ -	\$ 105,924	\$ 101,352	\$ -	\$ 101,352	\$ 101,712	\$ -	\$ 101,712

SANTA CRUZ COUNTY SCHOOLS
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

FINANCIAL ANALYSIS OF GENERAL FUND

GENERAL FUND	2023-24	2024-25	2025-26	24-25 EA vs 25-26 AB	2026-27	25-26 AB vs 26-27 PB	2027-28	26-27 PB vs 27-28 PB
	Unaudited Actuals	Estimated Actuals	Adopted Budget		Projected @ 25-26 AB		Projected @ 25-26 AB	
Revenues								
8010-8099 Local Control Funding Formula	1,330,844	1,367,108	1,403,863	2.69%	1,442,816	2.77%	1,482,760	2.77%
8100-8299 Federal	-6,431	52,731	53,119	0.74%	53,119	0.00%	53,119	0.00%
8300-8599 Other State	222,300	201,300	219,949	9.26%	220,008	0.03%	207,725	-5.58%
8600-8799 Other Local	356,277	246,209	228,087	-7.36%	167,656	-26.49%	167,656	0.00%
8910-8929 Interfund Transfers In	63,564	63,852	33,633	-47.33%	35,775	6.37%	104,153	191.13%
8930-8979 Other Sources	(0)	-	-		-		-	
8980-8998 Contributions	-	-	-		-		-	
Total Revenue, Transfers, and Other Sources	2,021,416	1,931,199	1,938,651	0.39%	1,919,374	-0.99%	2,015,413	5.00%
Expenditures								
1000-1999 Certificated Salary	909,080	868,238	862,938	-0.61%	829,584	-3.87%	847,551	2.17%
2000-2999 Classified Salary	254,733	244,616	232,732	-4.86%	234,291	0.67%	236,785	1.06%
3000-3999 Employee Benefit	462,998	467,975	480,577	2.69%	478,679	-0.39%	483,143	0.93%
4000-4999 Books & Supplies	55,163	26,262	82,800	215.29%	20,326	-75.45%	21,341	4.99%
5000-5899 Services & Other Operating Expenditures	502,159	619,148	456,898	-26.21%	461,630	1.04%	483,289	4.69%
6000-6599 Capital Outlay	-	65,572	-	-100.00%	-	-	-	-
7100-7299 Other Outgo	99,764	32,990	2,529	-92.33%	2,529	0.00%	2,529	0.00%
7300-7399 Direct & Indirect Support	-	-	-		-		-	
7610-7629 Interfund Transfers Out	20,000	-	-		-		-	
7630-7699 Other Uses	-	-	-		-		-	
Other Adjustments (From MYP)	-	-	-		-		-	
Total Expenditures, Transfers, and Other Uses	2,303,897	2,324,800	2,118,474	-8.88%	2,027,039	-4.32%	2,074,638	2.35%
Excess (Deficiency)	(282,481)	(393,602)	(179,822)	-54.31%	(107,665)	-40.13%	(59,225)	-44.99%
Beginning Balance	1,333,153	1,050,672	657,070	-37.46%	477,248	-27.37%	369,583	-22.56%
Audit Adjustments / Restatements	-	-	-	-	-	-	-	-
Ending Balance	1,050,672	657,070	477,248	-27.37%	369,583	-22.56%	310,358	-16.02%
Reserves								
Minimum Reserve Level per Criteria & Standards	5%	5%	5%	0.00%	5%		5%	
Recommended REU (Computed in CBS)	\$ 115,195	\$ 116,240	\$ 105,924	-8.88%	\$ 101,352	-4.32%	\$ 103,732	2.35%
Reserves per District (REU 9789)								
Nonspendable (Rev. Cash, Prepaid, Stores)	-	-	-	-	-	-	-	-
Restricted	197,275	144,429	89,371	-38.12%	115,237	28.94%	137,155	19.02%
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	853,397	512,641	387,877	-24.34%	264,183	-31.89%	189,941	-28.10%
Excess (Deficiency) above state recommended REU	853,396.91	512,641.45	387,878	-24.34%	162,831	-58.02%	86,209	-47.06%
Contributions to Restricted Programs	173,788	226,856	120,803	-46.75%	129,353	7.08%	138,331	6.94%
Special Reserve Fund 17	115,195	116,240	105,924	-8.87%	-	-100.00%	-	-

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
All Funds Summary
2024-25
Estimated Actuals

	01	17	25	35	57	Total All Funds
	General	Special Reserve	Capital Facilities	County Sch Facilities	Foundation	
Revenue						
8000-8099 Local Control Funding Formula	1,367,108	-	-	-	-	1,367,108
8100-8299 Federal Revenue	52,731	-	-	-	-	52,731
8300-8599 State Revenue	201,300	-	-	-	-	201,300
8600-8699 Local Revenue	246,209	18,000	1,573	27,500	54,182	347,464
Total Revenue	1,867,347	18,000	1,573	27,500	54,182	1,968,602
Expenditures						
1000 Certificated Salaries	868,238	-	-	-	-	868,238
2000 Classified Salaries	244,616	-	-	-	-	244,616
3000 Employee Benefits	467,975	-	-	-	-	467,975
4000 Books & Supplies	26,262	-	-	-	-	26,262
5000 Services & Other Oper.	619,148	-	1,583	86,721	-	707,452
6000 Equipment	65,572	-	-	1,264,247	-	1,329,819
7100-7299 Other Outgo (740X)	32,990	-	-	-	-	32,990
7300 Indirect Costs	-	-	-	-	-	-
Total Expenditures	2,324,800	-	1,583	1,350,968	-	3,677,351
Surplus (Deficit)	(457,453)	18,000	(10)	(1,323,468)	54,182	(1,708,749)
Other Sources/Uses						
89XX Transfers In	63,852	-	-	-	-	63,852
8930-8979 Other Sources	-	-	-	-	-	-
7610-7629 Transfers Out	-	-	-	-	63,852	63,852
7630-7699 Other Uses	-	-	-	-	-	-
Total Other Sources/Uses	63,852	-	-	-	(63,852)	-
Total Incr (Decr) in Fund Balance	(393,602)	18,000	(10)	(1,323,468)	(9,670)	(1,708,749)
Beginning Fund Balance	1,050,672	400,319	14	1,454,550	1,092,654	3,998,208
Audit Adjustments/Restatements	-	-	-	-	-	-
Ending Fund Balance	657,070	418,319	4	131,081	1,082,984	2,289,458
Deficit (Surplus) as % of Fund Balance	-37.46%	4.50%	-72.98%	-90.99%	-0.88%	-42.74%

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT
All Funds Summary
2025-26
Adopted Budget

	01	17	25	35	57	Total All Funds
	General	Special Reserve	Capital Facilities	County Sch Facilities	Foundation	
Revenue						
8000-8099 Local Control Funding Formula	1,403,863	-	-	-	-	1,403,863
8100-8299 Federal Revenue	53,119	-	-	-	-	53,119
8300-8599 State Revenue	219,949	-	-	-	-	219,949
8600-8699 Local Revenue	228,087	5,000	1,510	1,000	51,000	286,597
Total Revenue	1,905,018	5,000	1,510	1,000	51,000	1,963,528
Expenditures						
1000 Certificated Salaries	862,938	-	-	-	-	862,938
2000 Classified Salaries	232,732	-	-	-	-	232,732
3000 Employee Benefits	480,577	-	-	-	-	480,577
4000 Books & Supplies	82,800	-	-	-	-	82,800
5000 Services & Other Oper.	456,898	-	-	-	-	456,898
6000 Equipment	-	-	-	132,081	-	132,081
7100-7299 Other Outgo (74XX)	2,529	-	-	-	-	2,529
7300 Indirect Costs	-	-	-	-	-	-
Total Expenditures	2,118,474	-	-	132,081	-	2,250,555
Surplus (Deficit)	(213,455)	5,000	1,510	(131,081)	51,000	(287,027)
Other Sources/Uses						
89XX Transfers In	33,633	-	-	-	-	33,633
8930-8979 Other Sources	-	-	-	-	-	-
7610-7629 Transfers Out	-	-	-	-	33,633	33,633
7630-7699 Other Uses	-	-	-	-	-	-
Total Other Sources/Uses	33,633	-	-	-	(33,633)	-
Total Incr (Decr) in Fund Balance	(179,822)	5,000	1,510	(131,081)	17,367	(287,027)
Beginning Fund Balance	657,070	418,319	4	131,081	1,082,984	2,289,458
Audit Adjustments/Restatements	-	-	-	-	-	-
Ending Fund Balance	477,248	423,319	1,514	-	1,100,351	2,002,432
Profit (Cumulative) as of Fund Balance	37.37%	1.70%	41.70%	100.00%	1.60%	17.64%

Happy Valley Elementary School District
Resolution #25-26-01
Sufficient Textbooks/Instructional Materials

WHEREAS, the governing board of the Happy Valley Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 10, 2025, at 3:30 pm o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, the information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional material, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned with the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – Engage NY (2016), Supplemental Math IXL
- Science – Grades K-6 Foss (2018), Supplemental Mystery Science
- History-Social Science – Teacher Created Material - Content and Literacy in Social Studies (2022); Teachers' Curriculum Institute (6)
- English/Language Arts, including the English Language Development component of the adopted program – Heinemann, Supplemental Curriculum grade-level novels fiction and non-fiction, Zaner-Bloser, Guided Readers Structured Literacy with E.A.S.E, and Heggerty

Therefore, it is resolved that for the 2025-2026 school year, the Happy Valley Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

The foregoing Resolution was duly adopted at a meeting of the Board of Trustees of the Happy Valley Elementary School District on September 10, 2025, by the following called vote:

AYES _____

NOES _____

ABSTAIN _____

ABSENT _____

Cliff Hodges, President
Board of Trustees
Happy Valley Elementary School District

Date

Michelle Stewart, Administrator
Secretary to the Board
Happy Valley Elementary School District

Date

HAPPY VALLEY SCHOOL DISTRICT
RESOLUTION #25-26-02
RESOLUTION FOR ADOPTING THE “GANN” LIMIT
(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line 10 {COE line 15}])

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2024-2025 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-2025 and 2025-2026 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

This resolution is passed on a motion made by Trustee _____ and Seconded by Trustee _____, at the Board Meeting of the Happy Valley School District held on September 10 2025.

Ayes: _____

Noes: _____

Absent: _____

Attest: _____
Michelle Stewart, Administrator
Secretary of the Board

Date

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2023-24 Actual			2024-25 Actual		
	Adjustments to 2023-24			Adjustments to 2024-25		
A. PRIOR YEAR DATA						
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,414,351.44		1,414,351.44			1,402,530.63
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	115.15		115.15			101.36
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	101.36		101.36			104.86
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00		0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			101.36			104.86
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,612.00		5,612.00	6,045.00		6,045.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,263,971.19		1,263,971.19	1,274,690.00		1,274,690.00
5. Unsecured Roll Taxes (Object 8042)	25,590.91		25,590.91	25,260.00		25,260.00
6. Prior Years' Taxes (Object 8043)	2,254.86		2,254.86	2,423.00		2,423.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	51,579.00		51,579.00	51,579.00		51,579.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,349,007.96	0.00	1,349,007.96	1,359,997.00	0.00	1,359,997.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,349,007.96	0.00	1,349,007.96	1,359,997.00	0.00	1,359,997.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			15,831.63			15,567.64
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	15,831.63	0.00	0.00	15,567.64
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,173.00		97,173.00	95,445.00		95,445.00
25. LCFF State Aid - Prior Years (Object 8019)	218.00		218.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	97,391.00	0.00	97,391.00	95,445.00	0.00	95,445.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,944,010.91		1,944,010.91	1,905,018.17		1,905,018.17

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2024-25 Actual			2025-26 Budget		
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	78,386.27		78,386.27	15,000.00		15,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,414,351.44			1,402,530.63
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8802			1.0345
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,289,977.96			1,544,357.05
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,349,007.96			1,359,997.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			12,163.20			12,583.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			95,445.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,163.20			95,445.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			57,191.10			11,551.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,406,199.06			1,371,548.02
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,163.20			95,445.00
9. Total Appropriations Subject to the Limit			15,831.63			
a. Local Revenues (Line D7b)			1,406,199.06			
b. State Subventions (Line D8)			12,163.20			
c. Less: Excluded Appropriations (Line C23)			15,831.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,402,530.63			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)						
SUMMARY			112,552.67			
11. Adjusted Appropriations Limit						
			2025-26 Budget			

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Happy Valley Elementary School District
Instructional Materials Funding Realignment Program (IMFRP)
Certification of Provision of Standards-Aligned Instructional Materials

The local governing board of the Happy Valley Elementary School District hereby certifies that as of this date, each pupil in the district, in kindergarten through grade six, has been provided with a standards-aligned textbook or basic instructional materials in each of the following areas:

History/Social Science

Mathematics

Reading/Language Arts

Science

The instructional materials were purchased from an approved standards-aligned state adoption list as required by CCR, Title 5, Section 9531

Certification was approved by the local governing board at a public meeting held on September 10, 2025.

2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405.00	1,397.00	-	2,062.00
8300-8599 - State	-	8,445.00	16,160.00	-	-	50,000.00	-
8600-8799 - Local	96,362.00	-	-	-	-	-	-
TOTAL REVENUE	96,362.00	8,445.00	16,160.00	16,405.00	1,397.00	50,000.00	2,062.00
1000-Certificated Salaries	49,046.48	-	1,217.28	12,839.36	-	2,520.00	600.00
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	5,731.18	-	273.31	2,882.14	-	84.40	77.41
4000-Books & Supplies	75.48	1,151.80	-	-	-	311.84	-
5000-Service&Operating	208,206.88	11,349.11	1,257.52	683.50	1,397.00	24,899.31	1,296.59
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	25,469.00	2,484.12	-	-	-	-	-
7300-Indirects	-	-	-	-	-	1,251.00	88.00
TOTAL EXPENDITURES	288,529.02	14,985.03	2,748.11	16,405.00	1,397.00	29,066.55	2,062.00
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980							
CONTR. UNRES TO RESTR. #8980	192,167.02	-	-	-	-	-	-
TOTAL OTHER	192,167.02	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(6,540.03)	13,411.89	-	-	20,933.45	-
ACTUAL BEG. FUND BALANCE	-	6,540.03	25,848.83	-	-	-	-
END FUND BALANCE	-	-	39,260.72	-	-	20,933.45	-

	2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED						
RESOURCE # NAME MANAGEMENT #	5811 REAP 0000	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	7810 Lit Screen PD 2025
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	32,085.00	-	-	-	-	-	-
8300-8599 - State	-	9,290.56	-	14,025.00	-	78,096.00	1,037.00
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	32,085.00	9,290.56	-	14,025.00	-	78,096.00	1,037.00
1000-Certificated Salaries	-	-	-	11,936.48	-	-	-
2000-Classified Salaries	25,820.80	-	-	-	-	-	-
3000-Benefits	6,264.20	-	-	2,679.69	-	78,096.00	-
4000-Books & Supplies	-	5,362.19	-	-	-	-	-
5000-Service&Operating	-	2,500.00	-	2,150.00	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-
TOTAL EXPENDITURES	32,085.00	7,862.19	-	16,766.17	-	78,096.00	-
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	1,428.37	-	(2,741.17)	-	-	1,037.00
ACTUAL BEG. FUND BALANCE	-	60,496.69	65,572.00	2,741.17	212.47	-	-
END FUND BALANCE	-	61,925.06	65,572.00	-	212.47	-	1,037.00

	2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED	UNRESTRICTED					
RESOURCE # NAME MANAGEMENT #	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000
8000-8099 - LCFF/Prop. Tax	-	23,516.00	27,400.00	1,343,903.96	-	-	-
8100-8299 - Federal	-	-	-	1,142.45	-	-	-
8300-8599 - State	-	-	-	4,678.50	-	-	-
8600-8799 - Local	54,577.98	-	-	91,348.41	-	51,579.00	-
TOTAL REVENUE	54,577.98	23,516.00	27,400.00	1,441,073.32	-	51,579.00	-
1000-Certificated Salaries	33,136.70	16,571.81	13,409.50	701,386.45	-	29,934.54	-
2000-Classified Salaries	-	-	-	219,468.76	-	-	-
3000-Benefits	6,722.69	6,944.19	3,010.62	340,762.30	-	8,907.46	-
4000-Books & Supplies	7,342.39	-	523.99	3,459.30	25.56	-	572.69
5000-Service&Operating	17,792.41	-	10,455.89	235,474.71	13,734.89	12,737.00	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	306.84	-	-	-
7300-Indirects	-	-	-	(1,339.00)	-	-	-
TOTAL EXPENDITURES	64,994.19	23,516.00	27,400.00	1,499,519.36	13,760.45	51,579.00	572.69
OTHER SOURCES:							
89XX TRANS IN	-	-	-	63,851.58	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	(13,760.45)	13,760.45	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	(192,167.02)	-	-	-
TOTAL OTHER	-	-	-	(142,075.89)	13,760.45	-	-
NET INCR/DECR TO FUND BALANCE	(10,416.21)	-	-	(200,521.93)	-	-	(572.69)
ACTUAL BEG. FUND BALANCE	35,864.03	-	-	738,398.18	-	-	4,179.38
END FUND BALANCE	25,447.82	-	-	537,876.25	-	-	3,606.69

	2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances					
	GENERAL FUND 01 - DETAILS - BY RESOURCE					
	UNRESTRICTED		FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
8000-8099 - LCFF/Prop. Tax	-	-	1,394,819.96	-	1,394,819.96	1,394,819.96
8100-8299 - Federal	-	-	53,091.45	51,949.00	1,142.45	53,091.45
8300-8599 - State	-	20,500.05	202,232.11	177,053.56	25,178.55	202,232.11
8600-8799 - Local	-	-	293,867.39	150,939.98	142,927.41	293,867.39
TOTAL REVENUE	-	20,500.05	1,944,010.91	379,942.54	1,564,068.37	1,944,010.91
1000-Certificated Salaries	-	-	872,598.60	111,296.30	761,302.30	872,598.60
2000-Classified Salaries	-	-	245,289.56	25,820.80	219,468.76	245,289.56
3000-Benefits	-	-	462,435.59	102,811.02	359,624.57	462,435.59
4000-Books & Supplies	-	4,911.89	23,737.13	14,243.70	9,493.43	23,737.13
5000-Service&Operating	-	7,415.11	551,349.92	271,532.32	279,817.60	551,349.92
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	28,259.96	27,953.12	306.84	28,259.96
7300-Indirects	-	-	-	1,339.00	(1,339.00)	-
TOTAL EXPENDITURES	-	12,327.00	2,183,670.76	554,996.26	1,628,674.50	2,183,670.76
OTHER SOURCES:						
89XX TRANS IN	-	-	63,851.58		63,851.58	63,851.58
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	192,167.02	(192,167.02)	-
TOTAL OTHER	-	-	63,851.58	192,167.02	(128,315.44)	63,851.58
NET INCR/DECR TO FUND BALANCE	-	8,173.05	(175,808.27)	17,113.30	(192,921.57)	(175,808.27)
ACTUAL BEG. FUND BALANCE	8,318.00	102,501.22	1,050,672.00	197,275.22	853,396.78	1,050,672.00
END FUND BALANCE	8,318.00	110,674.27	874,863.73	214,388.52	660,475.21	874,863.73

2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances									
	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL ALL FUNDS
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,394,819.96								\$ 1,394,819.96
8100-8299 - Federal	\$ 53,091.45								\$ 53,091.45
8300-8599 - State	\$ 202,232.11								\$ 202,232.11
8600-8799 - Local	\$ 293,867.39	\$ 34,308.74	\$ 1,571.67	\$ 69,245.48	\$ 56,917.25	\$ 29,633.93	\$ 52,791.95	\$ 139,343.13	\$ 538,336.41
TOTAL REVENUE	\$ 1,944,010.91	\$ 34,308.74	\$ 1,571.67	\$ 69,245.48	\$ 56,917.25	\$ 29,633.93	\$ 52,791.95	\$ 139,343.13	\$ 2,119,234.45
1000-Certificated Salaries	\$ 872,598.60								\$ 872,598.60
2000-Classified Salaries	\$ 245,289.56								\$ 245,289.56
3000-Benefits	\$ 462,435.59								\$ 462,435.59
4000-Books & Supplies	\$ 23,737.13								\$ 23,737.13
5000-Service&Operating	\$ 551,349.92		\$ 1,582.59	\$ 128,664.00		\$ 2,875.36	\$ 7,821.62	\$ 10,696.98	\$ 692,293.49
6000-Capital Outlay	\$ -			\$ 1,264,247.06					\$ 1,264,247.06
7100-7200-Other out go	\$ 28,259.96								\$ 28,259.96
7300-Indirects	\$ -								\$ -
TOTAL EXPENDITURES	\$ 2,183,670.76	\$ -	\$ 1,582.59	\$ 1,392,911.06	\$ -	\$ 2,875.36	\$ 7,821.62		\$ 3,578,164.41
OTHER SOURCES:									
89XX TRANS IN	\$ 63,851.58								\$ 63,851.58
76XX TRANS OUT	\$ -				\$ (63,851.58)			\$ (63,851.58)	\$ (63,851.58)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -			\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -			\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -			\$ -
TOTAL OTHER	\$ 63,851.58	\$ -	\$ -	\$ -	\$ (63,851.58)	\$ -	\$ -	\$ (63,851.58)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (175,808.27)	\$ 34,308.74	\$ (10.92)	\$ (1,323,665.58)	\$ (6,934.33)	\$ 26,758.57	\$ 44,970.33	\$ 64,794.57	\$ (1,400,381.46)
ACTUAL BEG. FUND BALANCE	\$ 1,050,672.00	\$ 400,319.16	\$ 13.51	\$ 1,454,549.50	\$ 50,294.98	\$ 277,595.78	\$ 764,762.85	\$ 1,092,653.61	\$ 2,765,169.77
END FUND BALANCE	\$ 874,863.73	\$ 434,627.90	\$ 2.59	\$ 130,883.92	\$ 43,360.65	\$ 304,354.35	\$ 809,733.18	\$ 1,157,448.18	\$ 2,597,826.32
FUND 17 - REU		\$ 109,184							
FUND 17 - UNREST.		\$ 325,444							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 109,183.54								

2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
RESOURCE # NAME MANAGEMENT #	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-	2,022
8300-8599 - State	-	8,311	16,168	-	-	50,000	-
8600-8799 - Local	93,577	-	-	-	-	-	-
TOTAL REVENUE	93,577	8,311	16,168	16,405	1,449	50,000	2,022
1000-Certificated Salaries	35,427	-	-	12,523	-	43,251	600
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	7,953	-	-	2,811	-	1,449	77
4000-Books & Supplies	-	-	-	-	-	-	-
5000-Service&Operating	171,000	5,782	-	-	1,449	24,300	1,213
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-	-
7300-Indirects	-	-	-	1,071	-	1,701	132
TOTAL EXPENDITURES	214,380	8,311	-	16,405	1,449	70,701	2,022
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980							
CONTR. UNRES TO RESTR. #8980	120,803	-	-	-	-	-	-
TOTAL OTHER	120,803	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	16,168	-	-	(20,701)	-
BEG. FUND BALANCE	-	-	39,261	-	-	20,933	-
END FUND BALANCE	-	-	55,429	-	-	233	-

	2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED						
RESOURCE # NAME MANAGEMENT #	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	33,243	-	-	-	-	-	-
8300-8599 - State	-	15,401	8,981	-	14,025	-	82,223
8600-8799 - Local	-	-	-	-	-	-	-
TOTAL REVENUE	33,243	15,401	8,981	-	14,025	-	82,223
1000-Certificated Salaries	-	-	-	-	10,896	-	-
2000-Classified Salaries	24,667	14,059	-	-	-	-	-
3000-Benefits	6,401	1,342	-	-	2,446	-	82,223
4000-Books & Supplies	-	-	65,750	-	-	-	-
5000-Service&Operating	-	-	-	-	683	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	2,175	-	-	-	-	-	-
TOTAL EXPENDITURES	33,243	15,401	65,750	-	14,025	-	82,223
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(56,769)	-	-	-	-
BEG. FUND BALANCE	-	-	61,925	65,572	-	212	-
END FUND BALANCE	-	-	5,156	65,572	-	212	-

	2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	RESTRICTED		UNRESTRICTED				
RESOURCE # NAME MANAGEMENT #	7810 Literacy Screen PD 2025	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	21,570	27,014	1,355,279	-	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	3,921	-	-
8600-8799 - Local	-	60,431	-	-	22,500	-	51,579
TOTAL REVENUE	-	60,431	21,570	27,014	1,381,700	-	51,579
1000-Certificated Salaries	-	26,126.60	14,991	16,345	631,847	-	12,223
2000-Classified Salaries	-	-	-	-	194,006	-	-
3000-Benefits	-	5,865	6,579	3,669	325,169	-	2,213
4000-Books & Supplies	-	6,300	-	2,000	3,500	-	-
5000-Service&Operating	-	15,896	-	5,000	180,455	20,000	23,700
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	(5,079)	-	-
TOTAL EXPENDITURES	-	54,188	21,570	27,014	1,329,898	20,000	38,136
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	33,633	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	(20,000)	20,000	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	(120,803)	-	-
TOTAL OTHER	-	-	-	-	(107,170)	20,000	-
NET INCR/DECR TO FUND BALANCE	-	6,243	-	-	(55,369)	-	13,443
BEG. FUND BALANCE	1,037	25,448	-	-	537,876	-	-
END FUND BALANCE	1,037	31,691	-	-	482,508	-	13,443

	2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances						
	GENERAL FUND 01 - DETAILS - BY RESOURCE						
	UNRESTRICTED			FUND TOTALS			
RESOURCE # NAME MANAGEMENT #	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	1,403,863	-	1,403,863	1,403,863
8100-8299 - Federal	-	-	-	53,119	53,119	-	53,119
8300-8599 - State	-	-	20,919	219,949	195,109	24,840	219,949
8600-8799 - Local	-	-	-	228,087	154,008	74,079	228,087
TOTAL REVENUE	-	-	20,919	1,905,018	402,236	1,502,782	1,905,018
1000-Certificated Salaries	-	-	58,708	862,938	128,824	734,114	862,938
2000-Classified Salaries	-	-	-	232,732	38,726	194,006	232,732
3000-Benefits	-	-	32,379	480,577	110,568	370,009	480,577
4000-Books & Supplies	-	-	5,250	82,800	72,050	10,750	82,800
5000-Service&Operating	-	-	7,420	456,898	220,323	236,575	456,898
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,529	2,529	-	2,529
7300-Indirects	-	-	-	-	5,079	(5,079)	-
TOTAL EXPENDITURES	-	-	103,757	2,118,474	578,098	1,540,376	2,118,474
OTHER SOURCES:							
89XX TRANS IN	-	-	-	33,633	-	33,633	33,633
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	120,803	(120,803)	-
TOTAL OTHER	-	-	-	33,633	120,803	(87,170)	33,633
NET INCR/DECR TO FUND BALANCE	-	-	(82,838)	(179,822)	(55,058)	(124,764)	(179,822)
BEG. FUND BALANCE	3,607	8,318	110,674	874,864	214,389	660,475	874,864
END FUND BALANCE	3,607	8,318	27,836	695,041	159,330	535,711	695,041

2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances									
	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57 (19)				TOTAL ALL FUNDS
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,403,863								\$ 1,403,863
8100-8299 - Federal	\$ 53,119								\$ 53,119
8300-8599 - State	\$ 219,949								\$ 219,949
8600-8799 - Local	\$ 228,087	\$ 5,000	\$ 1,510	\$ 1,000	\$ 51,000			\$ 51,000	\$ 286,597
TOTAL REVENUE	\$ 1,905,018	\$ 5,000	\$ 1,510	\$ 1,000	\$ 51,000	\$ -	\$ -	\$ 51,000	\$ 1,962,528
1000-Certificated Salaries	\$ 862,938								\$ 862,938
2000-Classified Salaries	\$ 232,732								\$ 232,732
3000-Benefits	\$ 480,577								\$ 480,577
4000-Books & Supplies	\$ 82,800								\$ 82,800
5000-Service&Operating	\$ 456,898								\$ 456,898
6000-Capital Outlay	\$ -			\$ 132,081					\$ 132,081
7100-7200-Other out go	\$ 2,529								\$ 2,529
7300-Indirects	\$ -					\$ -			\$ -
TOTAL EXPENDITURES	\$ 2,118,474	\$ -	\$ -	\$ 132,081	\$ -	\$ -	\$ -		\$ 2,250,555
OTHER SOURCES:									
89XX TRANS IN	\$ 33,633								\$ 33,633
76XX TRANS OUT	\$ -				\$ (33,633)			\$ (33,633)	\$ (33,633)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
TOTAL OTHER	\$ 33,633	\$ -	\$ -	\$ -	\$ (33,633)	\$ -	\$ -	\$ (33,633)	\$ -
NET INCR/DECR TO FUND BALANCE	\$ (179,822)	\$ 5,000	\$ 1,510	\$ (131,081)	\$ 17,367	\$ -	\$ -	\$ 17,367	\$ (287,027)
ACTUAL BEG. FUND BALANCE	\$ 874,864	\$ 434,628	\$ 3	\$ 130,884	\$ 43,361	\$ 304,354	\$ 809,733	\$ 1,157,448	\$ 2,597,826
END FUND BALANCE	\$ 695,041	\$ 439,628	\$ 1,513	\$ (197)	\$ 60,727	\$ 304,354	\$ 809,733	\$ 1,174,815	\$ 2,310,800
	FUND 17 - REU	\$ 105,924							
	FUND 17 - UNREST.	\$ 333,704							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 105,923.68								

2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances

	2024-25			2025-26			2026-27			2027-28		
	Unaudited Actuals			Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,394,820	-	1,394,820	1,403,863	-	1,403,863	1,442,816	-	1,442,816	1,482,760	-	1,482,760
8100-8299 - Federal	1,142	51,949	53,091	-	53,119	53,119	-	53,119	53,119	-	53,119	53,119
8300-8599 - State	25,179	177,054	202,232	24,840	195,109	219,949	24,980	195,028	220,009	23,786	183,939	207,726
8600-8799 - Local	142,927	150,940	293,867	74,079	154,008	228,087	74,079	93,577	167,656	74,079	93,577	167,656
TOTAL REVENUE	1,564,068	379,943	1,944,011	1,502,782	402,236	1,905,018	1,541,875	341,724	1,883,600	1,580,625	330,635	1,911,261
1000-Certificated Salaries	761,302	111,296	872,599	734,114	128,824	862,938	748,839	80,747	829,586	768,117	79,436	847,552
2000-Classified Salaries	219,469	25,821	245,290	194,006	38,726	232,732	195,565	38,726	234,291	207,668	29,117	236,785
3000-Benefits	359,625	102,811	462,436	370,009	110,568	480,577	373,976	104,703	478,678	379,359	103,784	483,143
4000-Books & Supplies	9,493	14,244	23,737	10,750	72,050	82,800	11,288	9,038	20,325	11,852	9,489	21,341
5000-Service&Operating	279,818	271,532	551,350	236,575	220,323	456,898	247,404	214,226	461,630	258,774	224,515	483,289
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	307	27,953	28,260	-	2,529	2,529	-	2,529	2,529	-	2,529	2,529
7300-Indirects	(1,339)	1,339	-	(5,079)	5,079	-	(5,079)	5,079	-	(5,079)	5,079	-
	-											
TOTAL EXPENDITURES	1,628,675	554,996	2,183,671	1,540,376	578,098	2,118,474	1,571,992	455,047	2,027,039	1,620,690	453,949	2,074,639
OTHER SOURCES:												
89XX TRANS IN	63,852	-	63,852	33,633	-	33,633	35,775	-	35,775	104,153	-	104,153
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(192,167)	192,167	-	(120,803)	120,803	-	(129,353)	129,353	-	(138,331)	138,331	-
TOTAL OTHER	(128,315)	192,167	63,852	(87,170)	120,803	33,633	(93,578)	129,353	35,775	(34,178)	138,331	104,153
NET INCR/DECR TO FUND BALANCE	(192,922)	17,113	(175,808)	(124,764)	(55,058)	(179,822)	(123,695)	16,031	(107,664)	(74,243)	15,017	(59,226)
ACTUAL BEG. FUND BALANCE	853,397	197,275	1,050,672	660,475	214,389	874,864	535,711	159,330	695,041	412,016	175,361	587,378
END FUND BALANCE	660,475	214,389	874,864	535,711	159,330	695,041	412,016	175,361	587,378	337,773	190,379	528,152

(REU): 109,184

105,924

101,352

103,732

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2024-25 Unaudited Actuals with 2023-24 Actual Beginning Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 PCLB	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	-	4,300	-	27,378	15,400	1,595	1,384	1,186	1,235	1,050	1,050	54,578
8990	-	-	-	-	-	-	-	-	-	-	-	-
8980	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	-	4,300	-	27,378	15,400	1,595	1,384	1,186	1,235	1,050	1,050	54,578
Expense												
1000	-	3,750	-	29,387	-	-	-	-	-	-	-	33,137
2000	-	-	-	-	-	-	-	-	-	-	-	-
3000	-	126	-	6,597	-	-	-	-	-	-	-	6,723
4000	166	-	-	425	1,016	996	902	680	855	1,585	717	7,342
5000	-	424	1,440	200	14,400	335	466	40	312	175	-	17,792
6000	-	-	-	-	-	-	-	-	-	-	-	-
Expense Total	166	4,300	1,440	36,609	15,416	1,331	1,368	720	1,167	1,760	717	64,994
Difference	(166)	-	(1,440)	(9,231)	(16)	264	16	466	68	(710)	333	(10,416)
Beginning Balance	166	-	15,419	10,608	111	1,428	1,267	1,715	1,111	2,726	1,312	35,864
Ending Balance	-	-	13,979	1,377	95	1,691	1,283	2,181	1,179	2,017	1,645	25,448

2025-26 Adopted Budget with 2024-25 Unaudited Beginning Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 PCLB	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	-	-	-	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	60,431
8990	-	-	-	-	-	-	-	-	-	-	-	-
8980	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	-	-	-	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	60,431
Expense												
1000	-	-	-	26,127	-	-	-	-	-	-	-	26,127
2000	-	-	-	-	-	-	-	-	-	-	-	-
3000	-	-	-	5,865	-	-	-	-	-	-	-	5,865
4000	-	-	-	500	600	1,000	1,000	800	800	800	800	6,300
5000	-	-	-	-	14,400	248	248	250	250	250	250	15,896
6000	-	-	-	-	-	-	-	-	-	-	-	-
Expense Total	-	-	-	32,492	15,000	1,248	1,248	1,050	1,050	1,050	1,050	54,188
Difference	-	-	-	6,243	-	-	-	-	-	-	-	6,243
Beginning Balance	-	-	13,979	1,377	95	1,691	1,283	2,181	1,179	2,017	1,645	25,448
Ending Balance	-	-	13,979	7,620	95	1,691	1,283	2,181	1,179	2,017	1,645	31,691

2024-25 Unaudited Actuals - Revenue Variances								
	2024-25			24-25 Estimated Actuals		2024-25		
	Estimated Actuals			to Unaudited Actuals		Unaudited Actuals		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax 1) Property Taxes higher than projected	1,367,108	-	1,367,108			1,394,820		1,394,820
8100-8299 - Federal 1) MAA 2) Title II Allocation	822	51,909	52,731	27,712		1,142	51,949	53,091
8300-8599 - State 1) Lottery 3) Mental Health Allocation	24,957	176,343	201,300	321	40	25,179	177,054	202,232
8600-8799 - Local 1) Fair Market Value Adjustment 2) Special Education AB602 Allocation 3) Fund Interest 4) Donations	97,579	148,630	246,209	222	585 126	142,927	150,940	293,867
				42,140	1,720			
				1,246				
				1,962	590			
TOTAL REVENUE	1,490,465	376,882	1,867,347	71,641	2,471	1,564,068	379,943	1,944,011

2024-25 Unaudited Actuals - Expenditure Variances								
	2024-25			24-25 Estimated Actuals		2024-25		
	Estimated Actuals			to Unaudited Actuals		Unaudited Actuals		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
1000-Certificated Salaries 1) Final Salaries	758,211	110,027	868,238			761,302	111,296	872,599
2000-Classified Salaries 1) Final Salaries	219,807	24,809	244,616	3,092	1,269	219,469	25,821	245,290
3000-Benefits 1) Final Salaries	365,819	102,156	467,975	(338)	1,011	359,625	102,811	462,436
4000-Books & Supplies 1) Unspent Supplies budget	10,725	15,536	26,262	(6,195)	655	9,493	14,244	23,737
5000-Service&Operating 1) Special Education costs lower than projected 2) Unspent Services budget 3) Bathroom planning costs to Fd 35	316,911	302,237	619,148	(1,232)	(1,292)	279,818	271,532	551,350
					(30,042)			
				(888)	(662)			
				(36,206)				
TOTAL EXPENDITURES	1,671,473	554,766	2,226,239	(41,766)	(29,062)	1,629,707	525,704	2,155,411

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.58%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$112,552.67
	Adjusted Appropriations Limit	\$1,402,530.63
	Appropriations Subject to Limit	\$1,402,530.63
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.78%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 10, 2025

Printed Name: Michelle Stewart

Title: Superintendent/Principal

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Liann Reyes

Title: Deputy Superintendent -
Business Services

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

For County Office of Education:

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Executive Director, Fiscal Services
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rolker@santacruzcoe.org
E-mail Address

For School District:

Michelle Stewart
Name
Superintendent/Principal
Title
(831) 429-1456
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mstewart@hvesd.com
E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,394,819.96	0.00	1,394,819.96	1,403,863.00	0.00	1,403,863.00	0.6%
2) Federal Revenue		8100-8299	1,142.45	51,949.00	53,091.45	0.00	53,119.00	53,119.00	0.1%
3) Other State Revenue		8300-8599	25,178.55	177,053.56	202,232.11	24,840.00	195,108.94	219,948.94	8.8%
4) Other Local Revenue		8600-8799	142,927.41	150,939.98	293,867.39	74,079.00	154,008.23	228,087.23	-22.4%
5) TOTAL, REVENUES			1,564,068.37	379,942.54	1,944,010.91	1,502,782.00	402,236.17	1,905,018.17	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	761,302.30	111,296.30	872,598.60	734,114.41	128,823.54	862,937.95	-1.1%
2) Classified Salaries		2000-2999	219,468.76	25,820.80	245,289.56	194,006.26	38,725.93	232,732.19	-5.1%
3) Employee Benefits		3000-3999	359,624.57	102,811.02	462,435.59	370,009.16	110,567.72	480,576.88	3.9%
4) Books and Supplies		4000-4999	9,493.43	14,243.70	23,737.13	10,750.00	72,050.00	82,800.00	248.8%
5) Services and Other Operating Expenditures		5000-5999	279,817.60	271,532.32	551,349.92	236,575.00	220,322.61	456,897.61	-17.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	306.84	27,953.12	28,259.96	0.00	2,529.00	2,529.00	-91.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,339.00)	1,339.00	0.00	(5,079.00)	5,079.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,628,674.50	554,996.26	2,183,670.76	1,540,375.83	578,097.80	2,118,473.63	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,606.13)	(175,053.72)	(239,659.85)	(37,593.83)	(175,861.63)	(213,455.46)	-10.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(192,167.02)	192,167.02	0.00	(120,803.49)	120,803.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(128,315.44)	192,167.02	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,921.57)	17,113.30	(175,808.27)	(124,764.11)	(55,058.14)	(179,822.25)	2.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%
2) Ending Balance, June 30 (E + F1e)			660,475.21	214,388.52	874,863.73	535,711.10	159,330.38	695,041.48	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	214,388.52	214,388.52	0.00	159,330.38	159,330.38	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	660,475.21	0.00	660,475.21	535,711.10	0.00	535,711.10	-18.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	654,958.73	255,786.09	910,744.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	9,974.89	0.00	9,974.89				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,525.00	40,894.00	50,419.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	37,590.40	0.00	37,590.40				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			712,049.02	296,680.09	1,008,729.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	51,573.81	46,616.05	98,189.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	35,675.52	35,675.52				
6) TOTAL, LIABILITIES			51,573.81	82,291.57	133,865.38				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			660,475.21	214,388.52	874,863.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,298.00	0.00	23,298.00	21,570.00	0.00	21,570.00	-7.4%
State Aid - Prior Years		8019	218.00	0.00	218.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,612.00	0.00	5,612.00	6,045.00	0.00	6,045.00	7.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,263,971.19	0.00	1,263,971.19	1,274,690.00	0.00	1,274,690.00	0.8%
Unsecured Roll Taxes		8042	25,590.91	0.00	25,590.91	25,260.00	0.00	25,260.00	-1.3%
Prior Years' Taxes		8043	2,254.86	0.00	2,254.86	2,423.00	0.00	2,423.00	7.5%
Supplemental Taxes		8044	0.00	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	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,394,819.96	0.00	1,394,819.96	1,403,863.00	0.00	1,403,863.00	0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,394,819.96	0.00	1,394,819.96	1,403,863.00	0.00	1,403,863.00	0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	16,405.00	16,405.00	0.00	16,405.00	16,405.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,397.00	1,397.00	0.00	1,449.00	1,449.00	3.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		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	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,062.00	2,062.00		2,022.00	2,022.00	-1.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		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	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,142.45	32,085.00	33,227.45	0.00	33,243.00	33,243.00	0.0%
TOTAL, FEDERAL REVENUE			1,142.45	51,949.00	53,091.45	0.00	53,119.00	53,119.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,380.00	0.00	4,380.00	3,921.00	0.00	3,921.00	-10.5%
Lottery - Unrestricted and Instructional Materials		8560	20,500.05	9,290.56	29,790.61	20,919.00	8,981.00	29,900.00	0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		50,000.00	50,000.00		50,000.00	50,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		14,025.00	14,025.00		14,025.00	14,025.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	298.50	103,738.00	104,036.50	0.00	122,102.94	122,102.94	17.4%
TOTAL, OTHER STATE REVENUE			25,178.55	177,053.56	202,232.11	24,840.00	195,108.94	219,948.94	8.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	51,579.00	0.00	51,579.00	51,579.00	0.00	51,579.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	36,246.14	0.00	36,246.14	15,000.00	0.00	15,000.00	-58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,140.13	0.00	42,140.13	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,962.14	54,577.98	66,540.12	6,500.00	60,431.23	66,931.23	0.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		96,362.00	96,362.00		93,577.00	93,577.00	-2.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,927.41	150,939.98	293,867.39	74,079.00	154,008.23	228,087.23	-22.4%
TOTAL, REVENUES			1,564,068.37	379,942.54	1,944,010.91	1,502,782.00	402,236.17	1,905,018.17	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	586,534.30	106,056.22	692,590.52	559,346.41	123,288.08	682,634.49	-1.4%
Certificated Pupil Support Salaries		1200	0.00	5,240.08	5,240.08	0.00	5,535.46	5,535.46	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	0.00	174,768.00	174,768.00	0.00	174,768.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			761,302.30	111,296.30	872,598.60	734,114.41	128,823.54	862,937.95	-1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	55,947.11	25,820.80	81,767.91	31,137.30	38,725.93	69,863.23	-14.6%
Classified Support Salaries		2200	0.00	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	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,278.56	0.00	161,278.56	161,278.56	0.00	161,278.56	0.0%
Other Classified Salaries		2900	2,243.09	0.00	2,243.09	1,590.40	0.00	1,590.40	-29.1%
TOTAL, CLASSIFIED SALARIES			219,468.76	25,820.80	245,289.56	194,006.26	38,725.93	232,732.19	-5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	144,592.12	90,282.07	234,874.19	138,783.27	98,510.23	237,293.50	1.0%
PERS		3201-3202	43,730.08	3,798.60	47,528.68	44,301.30	4,045.15	48,346.45	1.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	27,506.25	6,126.50	33,632.75	25,166.50	4,830.49	29,996.99	-10.8%
Unemployment Insurance		3401-3402	125,665.83	0.00	125,665.83	144,551.84	0.00	144,551.84	15.0%
Workers' Compensation		3501-3502	477.56	68.58	546.14	452.89	83.78	536.67	-1.7%
OPEB, Allocated		3601-3602	17,652.73	2,535.27	20,188.00	16,753.36	3,098.07	19,851.43	-1.7%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			359,624.57	102,811.02	462,435.59	370,009.16	110,567.72	480,576.88	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,362.19	5,362.19	0.00	65,750.00	65,750.00	1,126.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,493.43	8,881.51	18,374.94	10,750.00	6,300.00	17,050.00	-7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,493.43	14,243.70	23,737.13	10,750.00	72,050.00	82,800.00	248.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	129,561.09	129,561.09	0.00	110,000.00	110,000.00	-15.1%
Travel and Conferences		5200	3,688.53	1,296.59	4,985.12	3,000.00	1,212.61	4,212.61	-15.5%
Dues and Memberships		5300	4,620.90	0.00	4,620.90	4,750.00	0.00	4,750.00	2.8%
Insurance		5400 - 5450	31,557.31	0.00	31,557.31	23,000.00	0.00	23,000.00	-27.1%
Operations and Housekeeping Services		5500	46,702.56	12,820.31	59,522.87	52,750.00	13,800.00	66,550.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,882.52	0.00	59,882.52	22,420.00	0.00	22,420.00	-62.6%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,056.00	127,854.33	247,910.33	119,186.00	95,310.00	214,496.00	-13.5%
Communications		5900	13,309.78	0.00	13,309.78	11,469.00	0.00	11,469.00	-13.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,817.60	271,532.32	551,349.92	236,575.00	220,322.61	456,897.61	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	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	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	25,469.00	25,469.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	306.84	0.00	306.84	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	2,484.12	2,484.12	0.00	2,529.00	2,529.00	1.8%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			306.84	27,953.12	28,259.96	0.00	2,529.00	2,529.00	-91.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(1,339.00)	1,339.00	0.00	(5,079.00)	5,079.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,339.00)	1,339.00	0.00	(5,079.00)	5,079.00	0.00	0.0%
TOTAL, EXPENDITURES			1,628,674.50	554,996.26	2,183,670.76	1,540,375.83	578,097.80	2,118,473.63	-3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
(a) TOTAL, INTERFUND TRANSFERS IN			63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(192,167.02)	192,167.02	0.00	(120,803.49)	120,803.49	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(192,167.02)	192,167.02	0.00	(120,803.49)	120,803.49	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(128,315.44)	192,167.02	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,394,819.96	0.00	1,394,819.96	1,403,863.00	0.00	1,403,863.00	0.6%
2) Federal Revenue		8100-8299	1,142.45	51,949.00	53,091.45	0.00	53,119.00	53,119.00	0.1%
3) Other State Revenue		8300-8599	25,178.55	177,053.56	202,232.11	24,840.00	195,108.94	219,948.94	8.8%
4) Other Local Revenue		8600-8799	142,927.41	150,939.98	293,867.39	74,079.00	154,008.23	228,087.23	-22.4%
5) TOTAL, REVENUES			1,564,068.37	379,942.54	1,944,010.91	1,502,782.00	402,236.17	1,905,018.17	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	908,228.85	444,269.25	1,352,498.10	870,715.51	512,018.05	1,382,733.56	2.2%
2) Instruction - Related Services	2000-2999		326,026.21	13,893.59	339,919.80	328,315.77	14,474.61	342,790.38	0.8%
3) Pupil Services	3000-3999		19,373.70	48,463.15	67,836.85	20,000.00	25,453.14	45,453.14	-33.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		240,809.73	5,845.00	246,654.73	226,294.55	9,823.00	236,117.55	-4.3%
8) Plant Services	8000-8999		133,929.17	14,572.15	148,501.32	95,050.00	13,800.00	108,850.00	-26.7%
9) Other Outgo	9000-9999		306.84	27,953.12	28,259.96	0.00	2,529.00	2,529.00	-91.1%
10) TOTAL, EXPENDITURES			1,628,674.50	554,996.26	2,183,670.76	1,540,375.83	578,097.80	2,118,473.63	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(64,606.13)	(175,053.72)	(239,659.85)	(37,593.83)	(175,861.63)	(213,455.46)	-10.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(192,167.02)	192,167.02	0.00	(120,803.49)	120,803.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(128,315.44)	192,167.02	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,921.57)	17,113.30	(175,808.27)	(124,764.11)	(55,058.14)	(179,822.25)	2.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			853,396.78	197,275.22	1,050,672.00	660,475.21	214,388.52	874,863.73	-16.7%
2) Ending Balance, June 30 (E + F1e)			660,475.21	214,388.52	874,863.73	535,711.10	159,330.38	695,041.48	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	214,388.52	214,388.52	0.00	159,330.38	159,330.38	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	660,475.21	0.00	660,475.21	535,711.10	0.00	535,711.10	-18.9%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	20,933.45	232.84
6300	Lottery: Instructional Materials	61,925.06	5,156.06
6547	Special Education Early Intervention Preschool Grant	39,260.72	55,428.72
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	65,572.00	65,572.00
7311	Classified School Employee Professional Development Block Grant	212.47	212.47
7810	Other Restricted State	1,037.00	1,037.00
9010	Other Restricted Local	25,447.82	31,691.29
Total, Restricted Balance		214,388.52	159,330.38

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,308.74	5,000.00	-85.4%
5) TOTAL, REVENUES			34,308.74	5,000.00	-85.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,308.74	5,000.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,308.74	5,000.00	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,319.16	434,627.90	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,319.16	434,627.90	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,319.16	434,627.90	8.6%
2) Ending Balance, June 30 (E + F1e)			434,627.90	439,627.90	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	325,443.90	333,703.90	2.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	109,184.00	105,924.00	-3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	429,916.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,711.61		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			434,627.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			434,627.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,967.25	5,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,341.49	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			34,308.74	5,000.00	-85.4%
TOTAL, REVENUES			34,308.74	5,000.00	-85.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,308.74	5,000.00	-85.4%
5) TOTAL, REVENUES			34,308.74	5,000.00	-85.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,308.74	5,000.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,308.74	5,000.00	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,319.16	434,627.90	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,319.16	434,627.90	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,319.16	434,627.90	8.6%
2) Ending Balance, June 30 (E + F1e)			434,627.90	439,627.90	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	325,443.90	333,703.90	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	109,184.00	105,924.00	-3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,603.54	1,510.00	-5.8%
5) TOTAL, REVENUES			1,603.54	1,510.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,614.46	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,614.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10.92)	1,510.00	-13,927.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10.92)	1,510.00	-13,927.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.51	2.59	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.51	2.59	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.51	2.59	-80.8%
2) Ending Balance, June 30 (E + F1e)			2.59	1,512.59	58,301.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2.59	1,512.59	58,301.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	.03		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2.59		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9.52	10.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	.42	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,593.60	1,500.00	-5.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,603.54	1,510.00	-5.8%
TOTAL, REVENUES			1,603.54	1,510.00	-5.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,614.46	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,614.46	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,614.46	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,603.54	1,510.00	-5.8%
5) TOTAL, REVENUES			1,603.54	1,510.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31.87	0.00	-100.0%
8) Plant Services	8000-8999		1,582.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,614.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(10.92)	1,510.00	-13,927.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10.92)	1,510.00	-13,927.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.51	2.59	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.51	2.59	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.51	2.59	-80.8%
2) Ending Balance, June 30 (E + F1e)			2.59	1,512.59	58,301.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2.59	1,512.59	58,301.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2.59	1,512.59
Total, Restricted Balance		2.59	1,512.59

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,245.48	1,000.00	-98.6%
5) TOTAL, REVENUES			69,245.48	1,000.00	-98.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	128,664.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,264,247.06	132,081.14	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,392,911.06	132,081.14	-90.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,323,665.58)	(131,081.14)	-90.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,323,665.58)	(131,081.14)	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,549.50	130,883.92	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,549.50	130,883.92	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,549.50	130,883.92	-91.0%
2) Ending Balance, June 30 (E + F1e)			130,883.92	(197.22)	-100.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,883.92	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(197.22)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	170,953.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,873.54		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			172,826.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,352.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	37,590.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			41,942.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			130,883.92		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,375.84	1,000.00	-95.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,869.64	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,245.48	1,000.00	-98.6%
TOTAL, REVENUES			69,245.48	1,000.00	-98.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,406.07	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	118,517.53	0.00	-100.0%
Communications		5900	2,740.40	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,664.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,264,247.06	132,081.14	-89.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,264,247.06	132,081.14	-89.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,392,911.06	132,081.14	-90.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,245.48	1,000.00	-98.6%
5) TOTAL, REVENUES			69,245.48	1,000.00	-98.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,392,911.06	132,081.14	-90.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,392,911.06	132,081.14	-90.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,323,665.58)	(131,081.14)	-90.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,323,665.58)	(131,081.14)	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,549.50	130,883.92	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,549.50	130,883.92	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,549.50	130,883.92	-91.0%
2) Ending Balance, June 30 (E + F1e)			130,883.92	(197.22)	-100.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,883.92	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(197.22)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	130,883.92	0.00
Total, Restricted Balance		130,883.92	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,343.13	51,000.00	-63.4%
5) TOTAL, REVENUES			139,343.13	51,000.00	-63.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,696.98	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,696.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			128,646.15	51,000.00	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,851.58	33,633.21	-47.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,851.58)	(33,633.21)	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,794.57	17,366.79	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,092,653.61	1,157,448.18	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,092,653.61	1,157,448.18	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,653.61	1,157,448.18	5.9%
2) Ending Balance, June 30 (E + F1e)			1,157,448.18	1,174,814.97	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,114,087.53	1,114,087.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments		9780	43,360.65	60,727.44	40.1%
Endowment Fund held at County Treasury	0000	9780	43,360.65		
Endowment Fund held at County Treasury	0000	9780		60,727.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,890.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	470.05		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,114,087.53		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,157,448.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,157,448.18		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,804.05	1,000.00	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,737.08	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	24,802.00	50,000.00	101.6%
TOTAL, OTHER LOCAL REVENUE			139,343.13	51,000.00	-63.4%
TOTAL, REVENUES			139,343.13	51,000.00	-63.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,696.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,696.98	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,696.98	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	63,851.58	33,633.21	-47.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,851.58	33,633.21	-47.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(63,851.58)	(33,633.21)	-47.3%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,343.13	51,000.00	-63.4%
5) TOTAL, REVENUES			139,343.13	51,000.00	-63.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		10,696.98	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,696.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			128,646.15	51,000.00	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,851.58	33,633.21	-47.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,851.58)	(33,633.21)	-47.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,794.57	17,366.79	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,092,653.61	1,157,448.18	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,092,653.61	1,157,448.18	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,653.61	1,157,448.18	5.9%
2) Ending Balance, June 30 (E + F1e)			1,157,448.18	1,174,814.97	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,114,087.53	1,114,087.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
	0000	9760			
d) Assigned					
Other Assignments (by Resource/Object)		9780	43,360.65	60,727.44	40.1%
Endowment Fund held at County Treasury	0000	9780	43,360.65		
Endowment Fund held at County Treasury	0000	9780		60,727.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,114,087.53	1,114,087.53
Total, Restricted Balance		1,114,087.53	1,114,087.53

	CLASSIFIED SCHOOL EMPLOYEES PROFESSIONAL									
State Entitlement	Extended Learning Opportunity Program	Lottery - Alt Ed	RSP	Special Ed Mental Health Services	SE Early Start Preschool	Art, Music, and Instructional Block Grant	Art & Music In Schools Prop 28	DEVELOPMENT BLOCK GRANT	Literacy Screening Professional Dev	TOTALS
Resource Code	2600	6300	6500	6546	6547	6762	6770	7311	7810	
Revenue Object	8590	8560	8311/8792	8590	8590	8590		8590	8590	
Local Description	2600	3000	1304	0000	0000	0000	0000	0000	2025	
Award										
1. Prior Year restricted Ending Balance	0.00	60,496.69	0.00	6,540.03	25,848.83	65,572.00	2,741.17	212.47	0.00	161,411.19
2. a. Current Year Award	50,000.00	9,174.42	95,473.00	8,445.00	16,160.00	0.00	14,025.00	0.00	1,037.00	194,314.42
b. Other Adjustments	0.00	116.14	889.00	0.00	0.00	0.00	0.00	0.00	0.00	1,005.14
c. Distribution of Per ADA Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award	50,000.00	9,290.56	96,362.00	8,445.00	16,160.00	0.00	14,025.00	0.00	1,037.00	195,319.56
(sum lines 2a, 2b & 2c)										0.00
3. Required Matching Funds/Other	0.00	0.00	192,167.02	0.00	0.00	0.00	0.00	0.00	0.00	192,167.02
4. Total Available Award	50,000.00	69,787.25	288,529.02	14,985.03	42,008.83	65,572.00	16,766.17	212.47	1,037.00	548,897.77
(sum lines 1, 2d & 3)										
Revenues										
5. Cash Received in Current Year	50,000.00	6,800.56	80,581.00	7,907.00	14,427.00	0.00	13,069.00	0.00	1,037.00	173,821.56
6. Amounts Included inline 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. A. Accounts Receivable	0.00	2,490.00	15,781.00	538.00	1,733.00	0.00	956.00	0.00	0.00	21,498.00
(line 2d minus lines 5&6)										0.00
b. Non current Accounts Receivable	0.00	0.00	889.00	0.00	0.00	0.00	0.00	0.00	0.00	889.00
c. Current Accounts Receivable	0.00	2,490.00	14,892.00	538.00	1,733.00	0.00	956.00	0.00	0.00	20,609.00
(line 7a minus line 7b)										0.00
8. Contributed Matching Funds/Other	0.00	0.00	192,167.02	0.00	0.00	0.00	0.00	0.00	0.00	192,167.02
9. Total Available	50,000.00	9,290.56	288,529.02	8,445.00	16,160.00	0.00	14,025.00	0.00	1,037.00	387,486.58
(sums line 5, 7c & 8)										
Expenditures										
10. Donor Authorized Expenditures	27,815.55	7,862.19	288,529.02	14,985.03	2,748.11	0.00	16,766.17	0.00	0.00	358,706.07
11. Non Donor - Authorized Expenditures										0.00
12. Total Expenditures	27,815.55	7,862.19	288,529.02	14,985.03	2,748.11	0.00	16,766.17	0.00	0.00	358,706.07
(line 10 plus line 11)										
Restricted Ending Balance										
13. Current Year	22,184.45	61,925.06	0.00	0.00	39,260.72	65,572.00	0.00	212.47	1,037.00	190,191.70

FEDERAL DEFERRED Federal Program Name	IDEA PL94-142	IDEA Mental Health	Title II Quality Teacher	REAP	
Federal Catalog #	84.027	84.027A	84.367		
Resource Code	3310	3327	4035	5811	
Revenue Object	8181	8182	8290	8290	
Local Description	1320	1320	2356	0000	
					TOTALS
Award					
1. Prior Year Carryover	0.00	1,397.00	0.00	0.00	1,397.00
2. Current Year Award	16,405.00	0.00	2,062.00	32,085.00	50,552.00
3. Required Matching Funds	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1,2&3)	16,405.00	1,397.00	2,062.00	32,085.00	51,949.00
5. Revenue Deferred from Prior year	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	1,397.00	2,022.00	32,085.00	35,504.00
7. Contributed matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5,6&7)	0.00	1,397.00	2,022.00	32,085.00	35,504.00
Expenditures					
9. Donor Authorized Expenditures	16,405.00	1,397.00	2,062.00	32,085.00	51,949.00
10. Non Donor - Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (line 9 plus line 10)	16,405.00	1,397.00	2,062.00	32,085.00	51,949.00
12. Amounts included in Line 6 above for prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(16,405.00)	0.00	(40.00)	0.00	(16,445.00)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	16,405.00	0.00	40.00	0.00	16,445.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,405.00	1,397.00	2,062.00	32,085.00	51,949.00

State Deferred	Universal	
State Program Name	PreKindergarten Plan	
State ID# If any (or pCA)	25593	
Resource Code	6053	
Revenue Object	8590	
Local Description	6053	
		TOTALS
Award		
1. Prior Year Carryover	35,675.52	35,675.52
2 a. Current Year Award	0.00	0.00
b. Flexibility Transfers	0.00	0.00
c. Distribution of Per ADA allocation	0.00	0.00
d. Adj Curr Yr Award	0.00	0.00
(sum lines 2a,2b &2c		
3. Required Matching Funds/Other		0.00
4.Total Available Award	35,675.52	35,675.52
(sum lines 1,2d & 3)		
Revenues		
5. Revenue Deferred from Prior year	35,675.52	35,675.52
6. Cash Received in Current Year	0.00	0.00
7. Contributed matching Funds	0.00	0.00
8. Total Available	35,675.52	35,675.52
(sum lines 5,6&7)		
Expenditures		
9.Donor Authorized Expenditures	0.00	0.00
10.Non Donor - Authorized Expenditures		0.00
11. Total Expenditures	0.00	0.00
(line 9 plus line 10)		
12. Amounts included in Line 6 above for prior Year Adjustments		0.00
13. Calculation of deferred Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	35,675.52	35,675.52
a. Deferred Revenue	35,675.52	35,675.52
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	35,675.52	35,675.52
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	99.57	99.73	116.49	104.86	104.86	107.85
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	99.57	99.73	116.49	104.86	104.86	107.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	.85	.85				
d. Special Education Extended Year	.94	.94				
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.79	1.79	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	101.36	101.52	116.49	104.86	104.86	107.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	1,414,351.44		1,414,351.44			1,402,530.63
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	115.15		115.15			101.36
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	101.36		101.36	104.86		104.86
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			101.36			104.86
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,612.00		5,612.00	6,045.00		6,045.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,263,971.19		1,263,971.19	1,274,690.00		1,274,690.00
5. Unsecured Roll Taxes (Object 8042)	25,590.91		25,590.91	25,260.00		25,260.00
6. Prior Years' Taxes (Object 8043)	2,254.86		2,254.86	2,423.00		2,423.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	51,579.00		51,579.00	51,579.00		51,579.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,349,007.96	0.00	1,349,007.96	1,359,997.00	0.00	1,359,997.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,349,007.96	0.00	1,349,007.96	1,359,997.00	0.00	1,359,997.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			15,831.63			15,567.64
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	15,831.63	0.00	0.00	15,567.64
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,173.00		97,173.00	95,445.00		95,445.00
25. LCFF State Aid - Prior Years (Object 8019)	218.00		218.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	97,391.00	0.00	97,391.00	95,445.00	0.00	95,445.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,944,010.91		1,944,010.91	1,905,018.17		1,905,018.17

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	78,386.27		78,386.27	15,000.00		15,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,414,351.44			1,402,530.63
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8802			1.0345
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,289,977.96			1,544,357.05
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,349,007.96			1,359,997.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			12,163.20			12,583.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			95,445.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,163.20			95,445.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			57,191.10			11,551.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,406,199.06			1,371,548.02
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,163.20			95,445.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,406,199.06			
b. State Subventions (Line D8)			12,163.20			
c. Less: Excluded Appropriations (Line C23)			15,831.63			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,402,530.63			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			112,552.67			
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			1,402,530.63			1,544,357.05
12. Appropriations Subject to the Limit (Line D9d)			1,402,530.63			

** Please provide below an explanation for each entry in the adjustments column.

[illegible]

Michelle Stewart
Gann Contact Person

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Contact Email Address

Contact Phone Number

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,183,670.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,949.00
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, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,484.12
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,484.12
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,129,237.64
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				101.52
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,973.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,230,455.08	19,228.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,230,455.08	19,228.06
B. Required effort (Line A.2 times 90%)			2,007,409.57	17,305.25
C. Current year expenditures (Line I.E and Line II.B)			2,129,237.64	20,973.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	872,598.60	301	0.00	303	872,598.60	305	0.00		307	872,598.60	309
2000 - Classified Salaries	245,289.56	311	0.00	313	245,289.56	315	0.00		317	245,289.56	319
3000 - Employee Benefits	462,435.59	321	0.00	323	462,435.59	325	0.00		327	462,435.59	329
4000 - Books, Supplies Equip Replace. (6500)	23,737.13	331	25.56	333	23,711.57	335	10,274.08		337	13,437.49	339
5000 - Services . . . & 7300 - Indirect Costs	551,349.92	341	20,311.14	343	531,038.78	345	71,856.41		347	459,182.37	349
TOTAL					2,135,074.10	365			TOTAL	2,052,943.61	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	685,758.02	375
2. Salaries of Instructional Aides Per EC 41011.	2100	81,767.91	380
3. STRS.	3101 & 3102	181,691.14	382
4. PERS.	3201 & 3202	3,902.80	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	18,631.29	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	93,588.51	385
7. Unemployment Insurance.	3501 & 3502	373.58	390
8. Workers' Compensation Insurance.	3601 & 3602	13,809.67	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,079,522.92	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		1,079,522.92	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		52.58%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		<div>exempt</div> <div>52.58%</div> <div>exempt</div> <div>2,052,943.61</div> <div>exempt</div>
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	102,501.22		60,496.69	162,997.91
2. State Lottery Revenue	8560	20,500.05		9,290.56	29,790.61
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		123,001.27	0.00	69,787.25	192,788.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	4,911.89		5,362.19	10,274.08
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,415.11			7,415.11
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,500.00	2,500.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		12,327.00	0.00	7,862.19	20,189.19
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	110,674.27	0.00	61,925.06	172,599.33
D. COMMENTS:					
The costs in object 5800 are for a supplemental Physical Education program subscription. Happy Valley School does not have a dedicated Physical Education teacher and therefore requires digital instructional materials.					

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 83,478.90
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,496,844.85

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.58%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 129,549.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,761.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,919.42
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	142,230.39
9. Carry-Forward Adjustment (Part IV, Line F)	23,578.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	165,808.43
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,222,937.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	339,919.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	67,836.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	97,143.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	15,200.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	134,005.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,696.98
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,887,740.05
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.53%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.78%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	142,230.39
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(33,704.05)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.50%) times Part III, Line B19); zero if negative	23,578.04
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.50%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.50%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	23,578.04
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	23,578.04

Approved
indirect
cost rate: 4.50%

Highest
rate used
in any
program: 4.50%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	27,815.55	1,251.00	4.50%
01	4035	1,974.00	88.00	4.46%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	373,974.98		373,974.98		373,974.98	0.00
Total capital assets not being depreciated	373,974.98	0.00	373,974.98	0.00	373,974.98	0.00
Capital assets being depreciated:						
Land Improvements	528,645.00		528,645.00			528,645.00
Buildings	963,116.48		963,116.48	1,733,948.71		2,697,065.19
Equipment			0.00			0.00
Total capital assets being depreciated	1,491,761.48	0.00	1,491,761.48	1,733,948.71	0.00	3,225,710.19
Accumulated Depreciation for:						
Land Improvements	(256,445.53)		(256,445.53)		22,657.25	(279,102.78)
Buildings	(914,437.37)		(914,437.37)		4,503.47	(918,940.84)
Equipment			0.00			0.00
Total accumulated depreciation	(1,170,882.90)	0.00	(1,170,882.90)	0.00	27,160.72	(1,198,043.62)
Total capital assets being depreciated, net excluding lease and subscription assets	320,878.58	0.00	320,878.58	1,733,948.71	27,160.72	2,027,666.57
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	694,853.56	0.00	694,853.56	1,733,948.71	401,135.70	2,027,666.57
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,092,852.00		1,092,852.00	219,528.00		1,312,380.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,092,852.00	0.00	1,092,852.00	219,528.00	0.00	1,312,380.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,124,459.37	438,089.29	1,562,548.66	202,941.76		1,765,490.42
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	286,045.63	39,825.08	325,870.71	42,323.66		368,194.37
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					13,760.45	13,760.45
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					6,576.25	6,576.25
----	Other Outgo					28,259.96	28,259.96
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,389.31		1,389.31
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	1,410,505.00	477,914.37	1,888,419.37	246,654.73	48,596.66	2,183,670.76

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,103,194.21	9,048.75	0.00	0.00	12,216.41	0.00	0.00			0.00	0.00	1,124,459.37
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	249,303.89	0.00	0.00	0.00	21,437.44	15,304.30	0.00			0.00	0.00	286,045.63
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,352,498.10	9,048.75	0.00	0.00	33,653.85	15,304.30	0.00	0.00	0.00	0.00	0.00	1,410,505.00

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	301,725.55	136,363.74	0.00	438,089.29
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	34,263.75	5,561.33	0.00	39,825.08
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		335,989.30	141,925.07	0.00	477,914.37

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	97,143.76
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	15,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	129,549.97
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,761.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	246,654.73
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,410,505.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	477,914.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,888,419.37
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	10,696.98
5	Total Direct Charged Costs in Other Funds	10,696.98
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,899,116.35
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	12.99%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	13,760.45				13,760.45
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			6,576.25		6,576.25
Other Outgo (Objects 1000 - 7999)				28,259.96	28,259.96
Total Other Costs	13,760.45	0.00	6,576.25	28,259.96	48,596.66

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	330,871.05	5,118.25	141,925.07	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			5.90	5.90	12.26		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			.67	.67	.50		
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	6.57	6.57	12.76	0.00	0.00

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,851.58	0.00		
Fund Reconciliation							37,590.40	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	37,590.40
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						63,851.58		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	63,851.58	63,851.58	37,590.40	37,590.40

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

44 69757 0000000
Report SEMA
F8ASZ29X3P(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										16.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	63,103.12		63,103.12
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	10,542.63		10,542.63
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	75.48		75.48
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	212,324.40		212,324.40
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	286,045.63	0.00	286,045.63
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
PCRA	Program Cost Report Allocations		39,825.06							39,825.06
	Total Indirect Costs and PCR Allocations		39,825.06	0.00	0.00	0.00	0.00	0.00	0.00	39,825.06
	TOTAL COSTS		39,825.06	0.00	0.00	0.00	0.00	286,045.63	0.00	325,870.69
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	12,839.36		12,839.36
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	2,882.14		2,882.14
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	2,080.50		2,080.50
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	17,802.00	0.00	17,802.00
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	17,802.00	0.00	17,802.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									17,802.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	50,263.76		50,263.76

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

44 69757 0000000
Report SEMA
F8ASZ29X3P(2024-25)

		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)		
Object Code	Description							Adjustments*	Total
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	7,660.49		7,660.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75.48		75.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,243.90		210,243.90
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	268,243.63	0.00	268,243.63
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
PCRA	Program Cost Report Allocations	39,825.06							39,825.06
	Total Indirect Costs and PCR Allocations	39,825.06	0.00	0.00	0.00	0.00	0.00	0.00	39,825.06
	TOTAL BEFORE OBJECT 8980	39,825.06	0.00	0.00	0.00	0.00	268,243.63	0.00	308,068.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								308,068.69
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								192,167.02
	TOTAL COSTS								192,167.02

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

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2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4.	Enter any other adjustments, not included in Line 1 (explain below)		

5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	_____
2.	Enter any adjustments not included in Line C1 (explain below)	_____

3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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Report SEMA
F8ASZ29X3P(2024-25)

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. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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-A 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 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) 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. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

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. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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

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

3a. Students have left the jurisdiction of the agency

	State and Local	Local Only
	96,939.00	96,939.00
Total exempt reductions	96,939.00	96,939.00

SECTION 2

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

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

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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Report SEMA
F8ASZ29X3P(2024-25)

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)	16,405.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	16,151.00		
Increase in funding (if difference is positive)	254.00		
Maximum available for MOE reduction (50% of increase in funding)	127.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,460.75 (b)		

If (b) is greater than (a).

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

(c)

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

127.00 (d)

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

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

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

(e)

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

2,460.75 (f)

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

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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Report SEMA
F8ASZ29X3P(2024-25)

SELPA: North Santa Cruz County (SC)

		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	325,870.69		
	b. Less: Expenditures paid from federal sources	17,802.00		
	c. Expenditures paid from state and local sources	308,068.69	230,230.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		230,230.22	
	Less: Exempt reduction(s) for SECTION 1		96,939.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	308,068.69	133,291.22	174,777.47

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

		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 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 state and local expenditures.			
	a. Total special education expenditures	325,870.69		
	b. Less: Expenditures paid from federal sources	17,802.00		
	c. Expenditures paid from state and local sources	308,068.69	230,230.22	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		230,230.22	
	Less: Exempt reduction(s) from SECTION 1		96,939.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	308,068.69	133,291.22	
	d. Special education unduplicated pupil count	16.00	15.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	19,254.29	8,886.08	10,368.21

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

B. LOCAL EXPENDITURES ONLY METHOD

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

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Report SEMA
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SELPA: North Santa Cruz County (SC)

		Actual	Comparison Year	
		FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	192,167.02	173,418.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		173,418.80	
	Less: Exempt reduction(s) from SECTION 1		96,939.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	192,167.02	76,479.80	115,687.22
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.				
		Actual	Comparison Year	
		FY 2024-25	2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	192,167.02	173,418.80	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		173,418.80	
	Less: Exempt reduction(s) from SECTION 1		96,939.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	192,167.02	76,479.80	
	b. Special education unduplicated pupil count	16.00	15.00	
	c. Per capita local expenditures (Test4a/Test4b)	12,010.44	5,098.65	6,911.79
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.				

Michelle Stewart

Contact Name

Superintendent/Principal

Title

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SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								12.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	47,950.14		47,950.14
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	12,507.35		12,507.35
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	172,449.00		172,449.00
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	232,906.49	0.00	232,906.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,071.00		1,071.00
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	1,071.00	0.00	1,071.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	233,977.49	0.00	233,977.49
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	35,427.39		35,427.39
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	9,696.10		9,696.10
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	171,000.00		171,000.00
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	216,123.49	0.00	216,123.49
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	216,123.49	0.00	216,123.49
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								216,123.49

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								120,803.49
	TOTAL COSTS								120,803.49

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								12.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	63,103.12		63,103.12
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	10,542.63		10,542.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75.48		75.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	212,324.40		212,324.40
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	286,045.63	0.00	286,045.63
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
PCRA	Program Cost Report Allocations (non-add)	39,825.06							39,825.06
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	286,045.63	0.00	286,045.63
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	12,839.36		12,839.36
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	2,882.14		2,882.14
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	2,080.50		2,080.50
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	17,802.00	0.00	17,802.00
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	17,802.00	0.00	17,802.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								17,802.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	50,263.76		50,263.76
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	7,660.49		7,660.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75.48		75.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	210,243.90		210,243.90
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	268,243.63	0.00	268,243.63
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
PCRA	Program Cost Report Allocations (non-add)	39,825.06							39,825.06
	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	268,243.63	0.00	268,243.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								268,243.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

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
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								192,167.02
	TOTAL COSTS								192,167.02

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

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. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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 eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) 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. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

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. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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

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

3a. Left the jurisdiction of the agency

	State and Local	Local Only
	85,785.38	85,785.38
Total exempt reductions	85,785.38	85,785.38

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.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

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].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,405.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	16,405.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	2,460.75 (b)		

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

THIS SECTION IS NOT APPLICABLE!			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	2,460.75 (f)		

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

SELPA: North Santa Cruz County (SC)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 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	233,977.49		
	b. Less: Expenditures paid from federal sources	17,854.00		
	c. Expenditures paid from state and local sources	216,123.49	308,068.69	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(39,825.06)	
	Comparison year's expenditures, adjusted for MOE calculation		268,243.63	
	Less: Exempt reduction(s) from SECTION 1		85,785.38	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	216,123.49	182,458.25	33,665.24
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			
		Budgeted Amounts FY 2025-26	Comparison Year 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	233,977.49		
	b. Less: Expenditures paid from federal sources	17,854.00		
	c. Expenditures paid from state and local sources	216,123.49	308,068.69	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(39,825.06)	
	Comparison year's expenditures, adjusted for MOE calculation		268,243.63	
	Less: Exempt reduction(s) from SECTION 1		85,785.38	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	216,123.49	182,458.25	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

44 69757 0000000
Report SEMB
F8ASZ29X3P(2024-25)

SELPA: North Santa Cruz County (SC)

d. Special education unduplicated pupil count	12.00	16.00	
e. Per capita state and local expenditures (Test2c/Test2d)	18,010.29	11,403.64	6,606.65

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

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2025-26	2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	120,803.49	192,167.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		192,167.02	
	Less: Exempt reduction(s) from SECTION 1		85,785.38	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	120,803.49	106,381.64	14,421.85
If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .				

		Budget	Comparison Year	
		FY 2025-26	2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	120,803.49	192,167.02	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		192,167.02	
	Less: Exempt reduction(s) from SECTION 1		85,785.38	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	120,803.49	106,381.64	
	b. Special education unduplicated pupil count	12.00	16.00	
	c. Per capita local expenditures (Test4a/Test4b)	10,066.96	6,648.85	3,418.11
If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .				

Michelle Stewart

Contact Name

(831) 429-1456

Telephone Number

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: North Santa Cruz County (SC)

Superintendent/Principal

Title

mstewart@hv esd.com

Email Address

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: North Santa Cruz County (SC)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
57	9010	8699	(\$27,380.00)

Explanation: This is a disbursement to the district from Fund 57 held at the Community Foundation of Santa Cruz.
The disbursement is posted as a debit to 8699 at year-end when statements are reconciled.

Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
35	9010	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; changes will be made at the next reporting period.		
Total of negative resource balances for Fund 35		(\$197.22)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
35	9010	9790	(\$197.22)
Explanation: Fund 35 was budgeted to be fully spent at the Adopted Budget period. Adjustments made at year-end caused the beginning balance for 2025-26 to change; changes will be made at the next reporting period.			

**Happy Valley Elementary School District
Transportation Plan
2025-26**

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Happy Valley Elementary School District (HVESD) will prioritize transportation services for eligible Students with special needs, homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act, students who are foster youth, or students with disabilities students in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and students who are low income.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. The District does not have the resources to be able to provide transportation for all students. This is the order of prioritization for transportation services: 1. Students with special needs where transportation is a service identified in an individualized educational plan. 2. Homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act. 3. Students who are Foster Youth.

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. Happy Valley will reimburse mileage or make transportation available to students with disabilities who are not attending Happy Valley, foster youth, or who are Homeless.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. Happy Valley consults with staff, teachers, parents and the local SELPA regarding transportation. There is only one administrator, who is the liaison between the groups.

Revenue Calculation

Total 2024-25 Transportation Expenses (Function 3600)	15,304.30
Less Capital Outlay (object 6XXX, Function 3600)	-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-
Estimated 60% Reimbursement	9,182.58
Less 2024-25 Transportation add-on (from LCFF Calculator)	-
Total Revenue (Object 8590, Resource 0000)	9,182.58

Expenditures and Other Financing Uses

2000-2999 - Classified Salaries	-
3000-3999 - Employee Benefits	-
4000-4999 - Books and Supplies	-
5000-5999 - Services and other Operating Expenditures	15,304.30
6000-6999 - Capital Outlay	-
7000-7999 - Other Outgo	-
Total Expenditures	15,304.30

Board Approval Date: (must be on or before April 1, 2026) September 10, 2025

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

BALANCE (Total Available minus Total Expenditures and Other Financing Uses)

HVESD Strategic Plan

Our Mission

Happy Valley School's Mission is to educate the whole child in a small, safe, community supported school that provides a solid foundation to achieve academic, social, and emotional success.

Our 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.

Our Core Values

- Provide an exceptional education with high expectations
- Value honesty and integrity
- Engage our diverse community
- Cultivate aware and involved citizens
- Recruit, retain and support high quality staff
- Honor students as individuals with a focus on the whole child
- Foster a small school environment
- Provide a safe place both academically and emotionally
- Create a growth mindset

Happy Valley Goals

I. Student Achievement and Engagement

- Provide differentiation for all students
- Provide enrichment activities such as garden, library, art and music
- Evaluate current teaching practices and investigate curriculum that supports all learners
- Provide social and emotional supports for all students

II. Fiscal Stewardship

- Maintain balanced budget
- Provide safe and well-maintained facilities

III. Public Relations

- Communicate transparently to the school community about important Board decisions
- Support community engagement and Provide events where the community is invited (i.e. Heroes of Happy Valley)
- Collaborate with the HVES Parent Club
- Participate in work days that enhance the campus

IV. Human Resources

- Retain, recruit (when necessary) and support high quality staff
- Create positive relations between the staff and school board

Please see action steps and metrics below.

Goal I. Student Achievement and Engagement

Action Step 1: Evaluate Current Teaching Practices and Investigate Curriculum that Supports All Differentiation for All Learners																																																																																																																									
Metrics, Measurement	Data listing criteria for support. Schedule of student contacts with baseline scores. Intervention Program and results Benchmark/ report card data Dashboard Data																																																																																																																								
Baseline	Intervention provided 2.5 days per week, in every classroom. Spring 2024 CAASPP data <i>*Scaled scores show maintenance of growth in ELA and Math</i> <table border="1"><thead><tr><th>CAASPP Scores</th><th>2022 ELA</th><th>2023 ELA</th><th>2024 ELA</th><th>2022 Math</th><th>2023 Math</th><th>2024 Math</th></tr></thead><tbody><tr><td>3rd</td><td>100%</td><td>100%</td><td>82%</td><td>95%</td><td>87%</td><td>86%</td></tr><tr><td>4th</td><td>82%</td><td>85%</td><td>71%</td><td>53%</td><td>70%</td><td>82%</td></tr><tr><td>5th</td><td>83%</td><td>94%</td><td>86%</td><td>50%</td><td>63%</td><td>59%</td></tr><tr><td>6th</td><td>79%</td><td>80%</td><td>90%</td><td>53%</td><td>70%</td><td>73%</td></tr><tr><td>OVERALL</td><td>86%</td><td>90%</td><td>82%</td><td>64%</td><td>73%</td><td>75%</td></tr></tbody></table> Trimester 3 2024 Report Card Data <table border="1"><thead><tr><th></th><th>ELA RC (T3) 22.23</th><th>ELA RC (T3) 23.24</th><th>Writing RC (T3) 22.23</th><th>Writing RC (T3) 23.24</th><th>Math RC (T3) 22.23</th><th>Math RC (T3) 23.24</th><th>Math RC (T3) 21.22</th></tr></thead><tbody><tr><td>Kinder</td><td>2.93</td><td>2.85</td><td>2.95</td><td>2.73</td><td>3.00</td><td>2.97</td><td>2.86</td></tr><tr><td>1st</td><td>3.02</td><td>2.94</td><td>2.93</td><td>2.8</td><td>3.03</td><td>2.92</td><td>2.72</td></tr><tr><td>2nd</td><td>3.15</td><td>2.87</td><td>2.75</td><td>2.75</td><td>3.18</td><td>2.85</td><td>3.5</td></tr><tr><td>3rd</td><td>3.25</td><td>3.42</td><td>2.77</td><td>2.85</td><td>2.93</td><td>2.97</td><td>3.25</td></tr><tr><td>4th</td><td>3.13</td><td>2.93</td><td>2.95</td><td>2.97</td><td>3.03</td><td>2.73</td><td>na</td></tr><tr><td>5th</td><td>2.88</td><td>2.95</td><td>2.93</td><td>3.05</td><td>3.00</td><td>2.92</td><td>3.00</td></tr><tr><td>6th</td><td>2.93</td><td>3</td><td>3.23</td><td>3.2</td><td>3.13</td><td>3.07</td><td>2.68</td></tr><tr><td>Total</td><td>3.04</td><td>2.99</td><td>2.93</td><td>2.91</td><td>3.04</td><td>2.92</td><td>3.00</td></tr></tbody></table>							CAASPP Scores	2022 ELA	2023 ELA	2024 ELA	2022 Math	2023 Math	2024 Math	3rd	100%	100%	82%	95%	87%	86%	4th	82%	85%	71%	53%	70%	82%	5th	83%	94%	86%	50%	63%	59%	6th	79%	80%	90%	53%	70%	73%	OVERALL	86%	90%	82%	64%	73%	75%		ELA RC (T3) 22.23	ELA RC (T3) 23.24	Writing RC (T3) 22.23	Writing RC (T3) 23.24	Math RC (T3) 22.23	Math RC (T3) 23.24	Math RC (T3) 21.22	Kinder	2.93	2.85	2.95	2.73	3.00	2.97	2.86	1st	3.02	2.94	2.93	2.8	3.03	2.92	2.72	2nd	3.15	2.87	2.75	2.75	3.18	2.85	3.5	3rd	3.25	3.42	2.77	2.85	2.93	2.97	3.25	4th	3.13	2.93	2.95	2.97	3.03	2.73	na	5th	2.88	2.95	2.93	3.05	3.00	2.92	3.00	6th	2.93	3	3.23	3.2	3.13	3.07	2.68	Total	3.04	2.99	2.93	2.91	3.04	2.92	3.00
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2025-26 Tasks	Students of greatest need are given first priority for intervention. Provide disaggregated data throughout the school year that includes all levels of learners.																																																																																																																								
Results																																																																																																																									

Action Step 2: Provide Enrichment Activities	
Metrics, Measurement	Survey results Schedule of pull outs and after school activities Survey of students/parents/teachers
Baseline	All students invited to Sprouts Day Camps. The District covers the cost for students in need. 2024-25 After School care for Kindergarten-6th grade daily. District covers the cost of students in need.
2025-26 Tasks	Revisit after school opportunities in the future, discuss with parent club in the spring. Look for opportunities during the school day to enrich student experiences.
Results	

Action Step 3: Provide Social and Emotional Supports for All Students	
Metrics, Measurement	Counseling program Information about PeaceBuilder Program Parent, staff and student surveys
Baseline	2023-24: 22 students 2023 Parent Survey: 94% believe students' social and emotional needs are met. Best practices and training shared at staff and aide meetings.
2025-26 Tasks	Continue with counseling and PeaceBuilder Program
Results	

Goal II. Fiscal Stewardship

Action Step 1: Maintain Balanced Budget	
Metrics, Measurement	Board Reports Positive certification from the COE

Baseline	2024-25 Adopted Budget: Positive certification from the COE Concern about MYP
2025-26 Tasks	Seek to make cuts or find alternative funding opportunities. Fiscal stability plan if needed Consider District fundraising to the general fund Consider Bond in the future Fundraising committee
Results	

Action Step 2: Provide Safe and Well-Maintained Facilities	
Metrics, Measurement	SARC Workmans' Comp
Baseline	Summer 2023 Maintenance Worker hired Ongoing list of needs Regular janitorial support in classrooms
2025-26 Tasks	Hire a part time maintenance worker to maintain facilities and look for safety and maintenance needs. Modernization Project Evaluate services and outcome of projects.
Results	

Action Step 3: Launch fundraising campaign	
Metrics, Measurement	Budget Cost of planned construction, particularly finishing the current project
Baseline	Current state of the budget and WHY
2025-26 Tasks	Consider support from outside, including alumni Call to action to our families to find donors Look for possible grants Consider combining community event with fundraising kickoff Revisit educating people about the endowment and parcel tax Reach out to the Alumni who we know would be willing to contribute.

Results	
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Goal III. Public Relations

Action Step 1: Support Community Engagement and Provide Events that the Community is invited to (i.e. Heroes of Happy Valley)	
Metrics, Measurement	List of events
Baseline	2023-24 there were 2 field days Calendar of events shared with board members (ie. Redwood Gala)
2025-26 Tasks	Reengage Board presence at all events Consider outside school community events Discuss fundraising Review tenants and by-laws of Heroes of Happy Valley. attend the SCZCSBA meetings
Results	

Action Step 2 Collaborate with the HVES Parent Club	
Metrics, Measurement	Agendas Events
Baseline	Regular involvement of board, staff and administration at Parent Club meetings and functions May 2024 Community BBQ
2025-26 Tasks	Outreach to Parent Club (possible committees, including fundraising) Provide yearly calendar Regular report from Parent Club Representative Board members to attend Parent Club Meetings
Results	

Action Step 3: Communicate Transparently to the School Community About Important Board Decisions	
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Metrics, Measurement	Newsletters Website Community response at Board Meetings
Baseline	Weekly Newsletters
2025-26 Tasks	Provide monthly board meetings on the Friday newsletter Find ways to encourage attendance Respond to parents as needed.
Results	

Goal IV. Human Resources

Action Step 1: Retain, Recruit (when necessary) and Support High Quality Staff	
Metrics, Measurement	Salary Schedule List of retention of teachers CBA
Baseline	2024 1 new teacher 1% raise
2025-26 Tasks	Maintain current practices
Results	

Action Step 2: Create Positive Relations Between the Staff and School Board	
Metrics, Measurement	Staff reports at Board meetings Surveys
Baseline	2024 Board members attended beginning of the year breakfast and the 6th grade graduation 2024 All board members participated in the Community BBQ and work day
2025-26 Tasks	Possible Board Retreat Attend beginning of the year breakfast, other events available Ensure board presence at all major events Plan for/attend outside of school community events, such as events hosted at the school during non-school hours.
Results	

** Last update 5/13/2025*

Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Happy Valley Elementary
CDS Code: 4469757-0000000
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

The Santa Cruz County Office of Education in collaboration with the Small Schools has created this Arts Plan as a guide to: Document what visual & performing arts (VAPA) are happening for the students in each school. Establish goals and plan for future opportunities in the visual & performing arts. Celebrate what visual and performing arts are in place. Identify the challenges to meeting the goals. There are 3 goals. Arts Plan Goal 1: All students have access to arts education that supports and increases their engagement, connection, and social-emotional development and wellness. Arts Plan Goal 2: Every student has access to ongoing, sequential, standards-based teaching and learning in the arts in order to support their academic achievement. Arts Plan Goal 3: All learners have equitable opportunities to engage in arts education due to the creation of sustainable systems, including Proposition 28 funding.

2. Number of full-time equivalent teachers (certificated). 0.4

3. Number of full-time equivalent personnel (classified). 0.0

4. Number of full-time equivalent teaching aides. 0.0

5. Number of students served. 112

6. Number of school sites providing arts education. 1

Date of Approval by Governing Board/Body 9/10/2025 12:00:00 AM

Annual Report Data URL

<https://content.myconnectsuite.com/api/documents/0af9ae2c283f43ba8e63ca9839f13680.pdf>

Submission Date 9/3/2025 8:54:21 AM

Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2024-25

Name: Happy Valley Elementary
CDS Code: 4469757-0000000
Allocation Year: 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

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Submission Date9/3/2025 8:54:21 AM

Proposition 28: Arts and Music in Schools Funding

Annual Certification Requirements

Name: Happy Valley Elementary

CDS Code: 4469757-0000000

Allocation Year: 2024-25

As a condition of receipt of funds pursuant to Chapter 5.1 of Part 6 of Division 1 of Title 1 of the Education Code (EC) (Section 8820 et seq.), subdivision (g) of EC Section 8820 requires a local educational agency to annually certify to the following:

(1) Certify that all Arts and Music in Schools funds received in the current fiscal year will be used to provide arts education programs, and that Arts and Music in Schools funds expended in the prior fiscal year were, in fact, used for those purposes, except as provided in paragraph (3). For local educational agencies with an enrollment of 500 or more pupils, the certification shall also ensure that at least 80 percent of funds to be expended will be used to employ certificated or classified employees to provide arts education program instruction and that the remaining funds will be used for training, supplies and materials, and arts educational partnership programs unless waived pursuant to subdivision (h) of EC Section 8820.

(2) Certify that such funds received in the current fiscal year will be used to supplement funding for arts education programs and that funds expended in the prior fiscal year were, in fact, used to supplement arts education programs.

(3) Certify that no more than 1 percent of funds received in the current fiscal year will be used for a local educational agency's administrative expenses to implement this chapter and that funds received in the prior fiscal year were, in fact, used within that limit.

☒ **By checking this box, the submitting local educational agency certifies to meeting the requirements of EC Section 8820(g)(1) through (3), as outlined above.**

Submission Date 9/3/2025 8:48:16 AM

CSBA UPDATE CHECKLIST –August 2025

District Name: Happy Valley School

Contact Name: Michelle Stewart Phone: 831-429-1456 Email: mstewart@huesd.com

POLICY	TITLE	OPTIONS/BLANKS	ADOPTION DATE	MANDATED
BP 6141.2	Recognition Of Religious Beliefs And Customs			
AR 6141.2	Recognition Of Religious Beliefs And Customs			
BP 6142.8	Comprehensive Health Education			
AR 6142.8	Comprehensive Health Education			

CSBA POLICY GUIDE SHEET

August 2025

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 6141.2 - Recognition of Religious Beliefs and Customs

Policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, policy updated to extend, to students whose parents/guardians have properly opted them out of instruction on the basis of their religious beliefs, state law requirements that (1) authorize the offering of an alternative activity of similar educational value, and (2) prohibit disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out.

Administrative Regulation 6141.2 - Recognition of Religious Beliefs and Customs

Regulation updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, based on *Mahmoud*, regulation updated to include new section related to opt-outs which (1) requires a parent/guardian who is requesting that the parent/guardian's student be opted-out of instruction based on religious beliefs, customs, or practices to submit specified information, and (2) permits the Superintendent or designee to work with district legal counsel to evaluate each request and determine whether it be granted.

Board Policy 6142.8 - Comprehensive Health Education

Policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, policy updated to extend, to students whose parents/guardians have properly opted them out of instruction on the basis of their religious beliefs, state law requirements that (1) authorize the offering of an alternative activity of similar educational value, and (2) prohibit disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out.

Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to reflect **NEW LAW (AB 2429, 2024)** which, beginning with the 2026-27 school year, requires a district that includes a course in health education for graduation from high school to include instruction in the dangers associated with fentanyl use. Additionally, regulation updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

CSBA Policy Management Console

CSBA Sample District Policy Manual

Policy 6141.2: Recognition Of Religious Beliefs And Customs

Status: ADOPTED

Original Adopted Date: 12/01/1988 | Last Revised Date: 08/01/2025 | Last Reviewed Date: 08/01/2025

The Governing Board recognizes that students' education would be incomplete without an understanding of the role of religion in society. As appropriate for a particular course, teachers may objectively discuss the influences of various religions, using religious works and symbols to illustrate their relationship with culture, literature, or the arts. The Board expects that such instruction will identify principles common to all religions and foster respect for the diversity of religions and customs in the world and be consistent with the adopted instructional materials and state standards, as applicable.

In order to respect each student's individual right to freedom of religious practice, religious indoctrination is forbidden in public schools. The Superintendent or designee shall ensure that instruction about religion does not promote or denigrate the beliefs or customs of any particular religion or sect, nor that a preference be shown for one religious viewpoint over another. Teachers and other district staff shall be highly sensitive to their obligation not to interfere with the religious development of any student in whatever tradition the student embraces, and treat all religions and religious convictions, including nonbelief, with fairness and respect.

Staff shall not endorse, encourage, or solicit religious or anti-religious expression or activities among students during class time.

Staff shall not coerce students in prayer or other religious activities as part of their official duties. However, staff are not prohibited, when acting in their private capacity, from encouraging students' participation in personal prayer or other religious activity. Additionally, staff shall not prohibit or discourage any student from praying or otherwise expressing the student's religious belief so long as this does not disrupt the classroom or other district-sponsored activity.

Students may express their beliefs about religion in their homework, artwork, and other class work if the expression is germane to the assignment. Such work shall be judged by ordinary academic standards, relevance, and other legitimate pedagogical objectives.

While teaching about religious holidays is a permissible part of the educational program, celebrating religious holidays is not allowed in the district. District-sponsored programs shall not be, nor have the effect of being, religiously oriented or a religious celebration. School and classroom decorations may express seasonal themes that are not religious in nature. The use of religious symbols that are part of a religious holiday is permitted as a teaching aid or resource provided that such symbols are displayed as an example of cultural and religious heritage of the holiday and temporary in nature.

Classroom methods in instruction about religion shall not include religious role-playing activities or simulated religious devotional acts.

Music, art, literature or drama programs having religious themes are permitted as part of the curriculum for district-sponsored activities and programs if presented in an objective manner and as a traditional part of cultural and religious heritage.

District schools shall not prohibit religious activities if the same or similar non-religious activities are permitted.

When required by law, the district shall notify parents/guardians that they may, via written request, opt their students out of instruction on the basis of their religious beliefs as specified in the accompanying administrative regulation. Students whose parents/guardians opt them out of such instruction may be

offered an alternative activity of similar educational value. Additionally, a student shall not be subject to disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out of such instruction.

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

State

Ed. Code 38130-38139

Ed. Code 46014

Ed. Code 51240

Ed. Code 51511

Ed. Code 51930-51939

Description

[Civic Center Act](#)

[Absences for religious purposes](#)

[Excuse from instruction due to religious beliefs](#)

[Religious matters properly included in courses of study](#)

[California Healthy Youth Act](#)

Federal

20 USC 4071-4074

20 USC 6061

20 USC 7904

Description

Equal Access Act

[School prayer](#)

[School prayer](#)

Management Resources

California Department of Education
Publication

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

U.S. Department of Education Publication

Website

Website

Website

Website

Description

[Appendix F history social science framework for California public schools](#)

[Mahmoud v. Taylor \(2025\) 606 U.S. ____ \(2025 WL 1773627\)](#)

[Flore v. Sioux Falls \(1980\) 619 F.2d 1311](#)

[Fellowship of Christian Athletes v. San Jose Unified School District Board of Education \(2023\) 82 F.4th 664](#)

[Kennedy v. Bremerton \(2022\) 142 S.Ct. 2407](#)

[Cole v. Oroville Union High School District \(2000, 9th Cir.\) 228 F.3d 1092](#)

[Lassonde v. Pleasanton Unified School District \(2003, 9th Cir.\) 320 F.3d 979](#)

[Lemon v. Kurtzman \(1971\) 403 U.S. 602](#)

[Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools, May 2023](#)
[CSBA District and County Office of Education Legal Services](#)

[California Department of Education](#)

[CSBA](#)

[U.S. Department of Education](#)

Cross References

0410

0450

0450

1325

1330

Description

[Nondiscrimination In District Programs And Activities](#)

[Comprehensive Safety Plan](#)

[Comprehensive Safety Plan](#)

[Advertising And Promotion](#)

[Use Of School Facilities](#)

Regulation 6141.2: Recognition Of Religious Beliefs And Customs

Status: ADOPTED

Original Adopted Date: 05/01/1985 | Last Revised Date: 08/01/2025 | Last Reviewed Date: 08/01/2025

The Superintendent or designee shall ensure the following for the recognition of religious beliefs and customs in district schools:

1. The approach to religion is academic and not devotional
2. The goal is for student awareness of religion in historical and contemporary societies
3. The students may not be pressed to accept any one religion
4. The school may include the study of religion as part of the history-social science curriculum, but the practice of religions may not be sponsored
5. The students may be exposed to and educated about a diversity of religious views and beliefs, but a particular view or belief may not be imposed, nor may any one religion be promoted or denigrated

Staff shall make every effort to schedule one-time events, such as examinations, district-sponsored trips, special laboratories, picture-taking days, and class parties, to minimize conflicts with major religious holidays of all faiths such that no one faith is disproportionately impacted.

Programs and Exhibits

When district programs and exhibits are in any way related to instruction about religion or religious holidays, the following guidelines shall be observed:

1. The principal or designee shall ensure that district-sponsored programs are presented in an objective manner, consistent with the accompanying Board policy
2. The principal or designee shall be kept informed of the program's development
3. Program or exhibit planners shall take into consideration the diverse religious faiths represented in the community, student body, and staff

Opt-Outs

When a parent/guardian submits a written request to opt the parent's/guardian's student out of instruction based on religious beliefs, customs, or practices, the request shall include the following:

1. The specific instructional content of which the student should be opted out
2. The specific religious belief(s), custom(s), and/or practice(s) with which the specific instructional content substantially interferes
3. How the specific instructional content substantially interferes with the specific religious belief(s), custom(s), and/or practice(s), including any grade level or individual student characteristics relevant to the opt-out request

As necessary, the Superintendent or designee may work with district legal counsel to evaluate each opt-out request and determine whether it shall be granted.

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

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1325

[Advertising And Promotion](#)

1330

[Use Of School Facilities](#)

Policy 6142.8: Comprehensive Health Education

Status: ADOPTED

Original Adopted Date: 11/01/2003 | Last Revised Date: 08/01/2025 | Last Reviewed Date: 08/01/2025

The Governing Board believes that health education should foster the knowledge, skills, and attitudes that students need in order to lead healthy lives and avoid high-risk behaviors, and that creating a safe, supportive, inclusive, and nonjudgmental environment is crucial to promoting healthy development for all students. The district's health education program shall be part of a coordinated approach to student health which recognizes that mental health and social connection are critical to overall health, well-being, and academic success; supports the physical, mental, and social well-being of students; reflects the importance of digital and media literacy; and is linked to district and community services and resources.

Goals for the district's health education program shall be designed to promote student wellness and shall include, but not be limited to, goals for nutrition promotion and education, physical activity, and other district-based activities that promote student well-being.

The district shall provide a planned, sequential, research-based, and developmentally appropriate health education curriculum for students in grades kindergarten-12 that is aligned with the state's content standards and curriculum framework and integrated with other content areas of the district's curriculum. The Superintendent or designee shall determine the grade levels and subject areas in which health-related topics will be addressed, in accordance with law, Board policy, and administrative regulation.

As appropriate, the Superintendent or designee shall involve school administrators, teachers, school nurses, health professionals representing various fields of health care, parents/guardians, community-based organizations, and other community members in the development, implementation, and evaluation of the district's health education program. Health and safety professionals may be invited to provide related instruction in the classroom, school assemblies, and other instructional settings.

The Superintendent or designee shall provide professional development as needed to ensure that health education teachers are knowledgeable about academic content standards, the state curriculum framework, and effective instructional methodologies.

The Superintendent or designee shall provide periodic reports to the Board regarding the implementation and effectiveness of the district's health education program, which may include, but not be limited to, a description of the district's program and the extent to which it is aligned with the state's content standards and curriculum framework, the amount of time allotted for health instruction at each grade level, student achievement of district standards for health education, and the manner in which the district's health education program supports the physical, mental, and social well-being of students.

Parent/Guardian Notification and Opt-Out

Parents/guardians shall be notified that they may request in writing to opt their students out of participating in instruction and assessments, including anonymous and confidential tests, questionnaires, and surveys, as specified in the accompanying administrative regulation. Students so excused shall be given an alternative educational activity. Additionally, a student shall not be subject to disciplinary action, academic penalty, or other sanction if the student's parent/guardian opts the student out of such instruction. (Education Code 51240, 51900.6, 51938, 51939)

Regulation 6142.8: Comprehensive Health Education

Status: ADOPTED

Original Adopted Date: 11/01/2003 | Last Revised Date: 08/01/2025 | Last Reviewed Date:
08/01/2025

Content of Instruction

The district's health education program shall include instruction at the appropriate grade levels in the following content areas:

1. Alcohol, tobacco, and other drugs
2. Human growth, development, and sexual health
3. Injury prevention and safety

Instruction related to injury prevention and safety may include, but is not limited to, first aid, protective equipment such as helmets, violence prevention, topics related to bullying and harassment, emergency procedures, and Internet safety.

4. Mental, emotional, and social health

Health education courses offered to middle and/or high school students shall include mental health instruction that meets the requirements of Education Code 51925-51927, as specified in Administrative Regulation 6143 - Courses of Study.

5. Nutrition and physical activity
6. Personal and community health

Instruction in personal and community health may include, but is not limited to, oral health, personal hygiene, sun safety, vision and hearing protection, transmission of germs and communicable diseases, symptoms of common health problems and chronic diseases, and the effect of behavior on the environment.

Within each of the above content areas, instruction shall be designed to assist students in developing:

1. An understanding of essential concepts related to enhancing health
2. The ability to analyze internal and external influences that affect health
3. The ability to access and analyze health information, products, and services
4. The ability to use interpersonal communication skills, decision-making skills, and goal-setting skills to enhance health
5. The ability to practice behaviors that reduce risk and promote health
6. The ability to promote and support personal, family, and community health

Description

Parent/Guardian Notification and Opt-Out

At the beginning of each school year or at the time of a student's enrollment, parents/guardians shall be notified that they may request in writing to opt their students out of participating in the following:

1. Anonymous, voluntary, and confidential tests, questionnaires, and surveys containing age-appropriate questions about students' attitudes concerning or practices relating to sex (Education Code 51938, 51939)
2. Any instruction in health that conflicts with the student's religious training and beliefs, including personal moral convictions (Education Code 51240)
3. Any instruction in sexual abuse and/or sexual assault awareness and prevention (Education Code 51900.6)
4. Any instruction in comprehensive sexual health and human immunodeficiency virus (HIV) prevention (Education Code 51938, 51939)
5. Any other instruction as permitted by law

Additionally, the district shall not administer any exam, survey, or questionnaire that contains questions about the student's or the student's family's personal beliefs or practices in sex, family life, morality, or religion unless the student's parent/guardian has given written permission. (Education Code 51513)

Involvement of Health Professionals

Health care professionals, health care service plans, health care providers, and other entities participating in a voluntary initiative with the district are prohibited from communicating about a product or service in a way that is intended to encourage persons to purchase or use the product or service. However, the following activities may be allowed: (Education Code 51890)

1. Health care or health education information provided in a brochure or pamphlet that contains the logo or name of a health care service plan or health care organization, if provided in coordination with the voluntary initiative
2. Outreach, application assistance, and enrollment activities relating to federal, state, or county-sponsored health care insurance programs if the activities are conducted in compliance with the statutory, regulatory, and programmatic guidelines applicable to those programs

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

State

5 CCR 11800-11801

Ed. Code 35183.5

Ed. Code 49413

Ed. Code 49430-49434

Ed. Code 49490-49494

Ed. Code 49500-49505

Description

[District health education plan](#)

[Sun protection](#)

[First aid and cardiopulmonary resuscitation training](#)

[Pupil Nutrition, Health, and Achievement Act of 2001](#)

[School breakfast and lunch programs](#)

[School meals](#)

Agenda for September

Name of person you are nominating__George Purnell

Please list the contributions this individual has made to HVS and the greater community and why you think this person would be a HERO of HAPPY VALLEY

George has served the Happy Valley Community in a multitude of ways over the years that he lived here.

George served as a school board member and Board President for over 30 years, and worked tirelessly to enrich the students' experience. He helped establish and build the Endowment Fund, he has vigorously supported teachers, staff and the administration, he hosted field trips for HVS students to milk his cows and churn butter, he recruited and mentored new board members. George worked behind the scenes at the Redwoods dinners, locating venues and bringing major donors to the events. Building projects and work days found him on campus helping to beautify and improve our school. George created the Legacy Project to celebrate and promote the sesquicentennial of our little school.

George also worked in the greater Happy Valley area with the B-40 fire department, supporting the volunteer station, and establishing a station on Rider Ridge to help in fire prevention and safety.

George was involved with everything to do with the Happy Valley community and with our little school. So, for the reasons mentioned, and many more I'm sure I have left out I would like to nominate George as a Hero of Happy Valley.

Please attach any additional information not to exceed two pages of why this person is a good candidate for this honor.

Please have all paperwork submitted to the Superintendent The applications will be reviewed by the HVS Board of Trustees, and then by the officers of the Parent Club. Final decision will be made by majority of votes by both of these groups. The honoree(s) will be selected and honored at a future board meeting.



MEMORANDUM OF UNDERSTANDING

Foster Grandparent Program

Between: SENIORS COUNCIL
Foster Grandparent Program
234 Santa Cruz Avenue
Aptos, CA 95003

Cristina Bañuelos, Program Director
Contact: (831) 475-0816 ext. 116 Fax Number (831) 688-1225
E-Mail: cristinab@seniorscouncil.org

And (Please Print or Type)

Volunteer Station: Happy Valley School

Please Check One: ☒ Public Agency
☐ Private Non-Profit Organization
☐ Eligible Private Proprietary Health Agency

Designated Coordinator Name: Michelle Stewart

Title: Superintendent/Principal

Address: 3125 Branciforte Dr SC 95062

Telephone Number: 831-429-1456

Fax Number: _____

E-Mail: mstewart@hvesd.com

Effective Dates of This Agreement
From July 1, 2025 through June 30, 2026

BASIC PROVISIONS

The Seniors Council will:

1. Place no more than 1 Foster Grandparent volunteers to serve 6 or fewer students who are struggling academically and socially for a period of 15 hours or more per week.
2. Recruit, screen, and interview candidates and enroll volunteers in the program.
3. Obtain FBI/DOJ fingerprint clearance; TB clearance; and proof of required vaccinations for all volunteers. *Must occur through Happy Valley.*
4. Provide orientation to Volunteer Station staff prior to placement of volunteers and at other times as appropriate.
5. Refer volunteers to the Volunteer Station for individual assignments.
6. Ensure that no grant funds are used to finance labor or anti-labor activities
7. Ensure that volunteers agree to serve 15 hours or more per week except on holidays, in-service training days, and vacation or sick leave days.
8. Retain full responsibility for the management and fiscal control of the Program.
9. Arrange for the transportation of volunteers to and from the Volunteer Station or its subordinate sites.
10. Ensure physical examinations for all volunteers prior to their first assignments and annually thereafter, to ensure their fitness for service.
11. Specify appropriate activities to be performed by volunteers as well as inappropriate activities that cannot be performed by the volunteers under the supervision of the Volunteer Station.
12. Provide in-service training for volunteers at least once a month.
13. Provide volunteers with a \$4.00 per hour non-taxable stipend and accrued vacation and sick leave.
14. Furnish adequate accident and liability insurance coverage as required by Program guidelines.
15. Provide volunteers with a monthly newsletter of Program information and items of interest to seniors.
16. Provide volunteers with an Annual Recognition Luncheon.
17. Provide the Volunteer Station with the current edition of the Program Handbook.
18. Coordinate the grievance process for any Foster Grandparent who has a grievance with the program in accordance with Seniors Council Policy.

The Volunteer Station will:

1. Assign responsibilities assuring that volunteers will perform only activities that facilitate one-to-one relationships with students who are struggling academically and socially.
2. Provide day-to-day supervision of assigned Foster Grandparent volunteers.
3. Assure that volunteers are performing services in accordance with the attached list of Appropriate and Inappropriate Activities for Foster Grandparents.
4. Guarantee that volunteers are assigned to not more than six individual clients with selection and assignment to be made by a representative of the Volunteer Station.
5. Designate a coordinator to serve as liaison with the Program.
6. Provide volunteers with assignments that utilize their skills and training.
7. Have the right to request the Seniors Council to reassign a volunteer.
8. Provide adequate health and safety protection for volunteers at the work site.
9. Validate monthly time sheets for submission by the volunteers to the Seniors Council.
10. Complete and return to the Seniors Council written performance evaluations, in a form determined by the Seniors Council, of each volunteer at least once annually.
11. Consult with the Seniors Council, perform investigations and provide reports regarding accidents and injuries involving volunteers at the work site.
12. Maintain the program of activities to which Foster Grandparent volunteers are assigned accessible to persons with disabilities and provide reasonable accommodation to allow persons with disabilities to participate in programs and activities.
13. Comply with the Seniors Council Non-Discrimination Policy which states that the Volunteer Station will not discriminate against Foster Grandparent volunteers or in the operation of its program on the basis of race; color; national origin, including individuals with limited English proficiency; sex; age; political affiliation; religion; or on the basis of disability, if the volunteer is a qualified individual with a disability.

I Provision of a Meal for the Foster Grandparent Volunteer

Will a meal be provided for the Foster Grandparent Volunteer each workday?

_____ YES ☒ NO

If YES, please indicate the value of that meal \$_____ per meal. Please check one of the following sources of funding for that meal:

_____ Federally Funded Meal _____ Non-Federally Funded Meal

II Renewal and Termination of the MOU

This MOU will be reviewed and renewed at least once every three years. Either party may terminate this agreement on 30 days written notice to the address listed below.

III Request for Voluntary "Share of Cost"

The Seniors Council must raise 10% in "matching funds" to continue to be eligible to receive the Federal Grant that supports our Foster Grandparent Program. Therefore, as part of the MOU process, we request a voluntary "Share of Cost" contribution to the Seniors Council for the Foster Grandparent Program. Please check one of the following indicating your choice to provide a "Share of Cost" contribution:

_____ YES ☒ NO

If yes please complete the following: The Volunteer Station will provide a "Share of Cost" contribution in the amount of \$_____ per year (OR AS OTHERWISE ARRANGED AND ATTACHED) for expenses incurred by the Foster Grandparent Program as described in this Memorandum of Understanding. The share of cost will be payable as arranged each year. *Placement of volunteers is not contingent upon this contribution.*

IV Prohibition Against Requiring Payments From Clients

Neither the Seniors Council nor the Volunteer Station can require payment from clients who receive Foster Grandparent Services.

Signed:

For the Seniors Council

Cristina Bañuelos
Foster Grandparent Program Director
234 Santa Cruz Avenue
Aptos, CA 95003
(831) 475-0816 ext. 116

E-Mail: cristinab@seniorscouncil.org

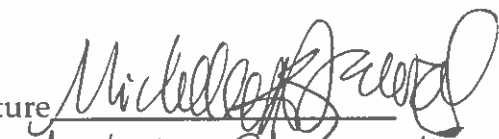
For the Volunteer Station:

Signature

Name

Phone Number

E-Mail



Michelle Stewart

(831) 429-1459

mstewart@hvesd.com

Date _____

Date 8/11/2015

APPROPRIATE & INAPPROPRIATE ACTIVITIES FOR FOSTER GRANDPARENTS

Foster Grandparents are volunteers who serve 15 hours or more per week providing individual companionship, guidance, mentoring, and tutoring to children and youth with special needs. In general, it is assumed that a Foster Grandparent will work one-on-one with a small number of children or youth in the course of an average 20-hour service week.

The activities outlined below are designed to ensure a safe and caring learning environment for children. They conform to suggested Federal guidelines for the Foster Grandparent Program. Funds provided for the Program may not be used to finance labor or anti-labor activities. Additionally, these activities are designed to clarify appropriate roles and to minimize liability to a Foster Grandparent, to a teacher or other staff, and to the facility whether it is a day care center, school, shelter, hospital, or juvenile hall.

FOSTER GRANDPARENTS DO:

- Treat all children with respect;
- Work one-on-one with children and youth who are struggling academically and socially;
- Provide children with emotional support and assistance in developing basic learning skills;
- Tutor students who are mastering English as a second language or who are struggling with language and learning skills as native speakers of English;
- Help abused or neglected children regain stability through contact with older adults and provide these children with emotional support and empathy;
- Help children with disabilities in self-care, motor skills, and in learning experiences as well as helping these children achieve independent living;
- Work in a harmonious manner with clients, work site staff, other volunteers, and the general public;
- Honor the need for confidentiality when dealing with clients, work site staff, other volunteers, and the general public;
- Wear appropriate and clean clothing;
- Keep prescription drugs out of the reach of children; and
- Request their supervisor's assistance in situations where a child needs help.

FOSTER GRANDPARENTS MAY NOT:

- Be left in a room alone with children;
- Work out of sight of their assigned teacher, supervisor, or other authorized adult;
- Be in charge of a classroom of children;
- Be asked to discipline a child;
- Serve in staff roles including acting as substitute teachers or teacher's aides, or group leaders and similar positions that would detract from the person-to-person relationship with assigned children;
- Assist in toileting including taking children to the bathroom, entering the bathroom to assist children, and adjusting children's clothes before or after toileting functions;
- Supervise recess periods and field trips or do so-called "yard duty";
- Work with students who exhibit extremely difficult, unruly, violent, or dangerous behaviors;
- Perform household or custodial functions;
- Perform any services for which the institution is receiving compensation from any source;
- Supervise other Foster Grandparents;
- Conduct worship services or engage in any form of proselytization as part of his or her duties;
- Engage in electoral activities, voter registration, voter transportation to the polls, or efforts to influence legislation as part of his or her duties;
- Contact students outside of the school setting;
- Use student bathrooms;
- Give students candy or any other food;
- Use cell phones at the volunteer work site;
- Release or dismiss students for pick-up;
- Have visitors during class time;
- Photograph students;
- Transport students;
- Smoke during work hours;

- Use alcoholic beverages or illegal drugs or be under the influence of alcoholic beverages or illegal drugs at the work site;
- Accept cash and/or gifts from clients;
- Neglect their duties, engage in misconduct in their assignment, improperly represent the Program, fail to accept supervision, or demonstrate an inability to perform assignments;
- Engage in any form of physical, verbal or emotional harassment or abuse; or
- Perform any duty which the Foster Grandparent believes would be harmful to their own person or to a child.

PERSONAL SERVICE AGREEMENT

This agreement entered into on **07/01/24** by and between the **Happy Valley Elementary School**, hereinafter called SCHOOL DISTRICT, and **Carly Perlman**, hereinafter called CONTRACTOR.

The parties hereto agree as follows:

1. DUTIES: The Contractor will provide School Counseling services beginning 8/10/23.
2. COMPENSATION: In consideration for the performance of said services by Contractor, School District agrees to pay Contractor \$130.00 per hour, not to exceed 120 hours for the 2024-2025 academic year.
3. TERM: The term of this contract shall be from 8/14/24 to 5/30/2025.
4. EARLY TERMINATION: Either party hereto may terminate this contract at any time by giving written notice.

CONTRACTOR agrees that he is an independent contractor and is not an employee of the SCHOOL DISTRICT, and that he is not entitled to such employee benefits.

IN WITNESS WHEREOF the parties hereto have set their hands the day and year first written above.

CONTRACTOR

Signature:

By Carly Perlman

Date 7/1/24

Federal Tax ID Number: 27-4702956

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT

Signature:

By Michelle Jensen
Superintendent

Date 6/20/2024

PERSONAL SERVICE AGREEMENT

This agreement entered into on 7/1/25 by and between the **Happy Valley Elementary School**, hereinafter called SCHOOL DISTRICT, and **Michelle Hodsdon**, hereinafter called CONTRACTOR.

The parties hereto agree as follows:

1. DUTIES: The Contractor will provide School Psychology services beginning 8/13/25.
2. COMPENSATION: In consideration for the performance of said services by Contractor, School District agrees to pay Contractor \$175 per hour, not to exceed 65 hours for the 2025-2026 academic year.
3. TERM: The term of this contract shall be from 7/1/25 to 5/30/2026.
4. EARLY TERMINATION: Either party hereto may terminate this contract at any time by giving written notice.

CONTRACTOR agrees that he is an independent contractor and is not an employee of the SCHOOL DISTRICT, and that he is not entitled to such employee benefits.

IN WITNESS WHEREOF the parties hereto have set their hands the day and year first written above.

CONTRACTOR

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT

Signature:

By Michelle Hodsdon

Date 6-24-25

Signature:

By Michelle Hodsdon

Date 6/16/2025

PERSONAL SERVICE AGREEMENT

This agreement entered into on 8/11/25 by and between the **Happy Valley Elementary School**, hereinafter called SCHOOL DISTRICT, and **Anne Flesler**, hereinafter called CONTRACTOR.

The parties hereto agree as follows:

1. DUTIES: The Contractor will provide Hearing and Vision testing for the 2025-2026 academic year. Furthermore, the Contractor may support the School District on an as needed basis.

2. COMPENSATION: In consideration for the performance of said services by Contractor, School District agrees to pay Contractor \$90.00 per hour for testing for the 2025-2026 academic year. The School District agrees to pay for any damage that may be done to the equipment by the students on the day of testing.

3. TERM: The term of this contract shall be for one scheduled day for the 2025-2026 academic year.

4. EARLY TERMINATION: Either party hereto may terminate this contract at any time by giving written notice.

CONTRACTOR agrees that he is an independent contractor and is not an employee of the SCHOOL DISTRICT, and that he is not entitled to such employee benefits.

IN WITNESS WHEREOF the parties hereto have set their hands the day and year first written above.

CONTRACTOR

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT

Signature:

By

Anne Flesler

Date

8/12/25

Signature:

By

Michael J. Bauer

Date

8/11/2025

PERSONAL SERVICE AGREEMENT

This agreement entered into on **8/11/25** by and between the **Happy Valley Elementary School**, hereinafter called SCHOOL DISTRICT, and **Rebecca Bogdan**, hereinafter called CONTRACTOR.

The parties hereto agree as follows:

1. DUTIES: The Contractor will provide Hearing and Vision testing for the 2025-2026 academic year. Furthermore, the Contractor may support the School District on an as needed basis.
2. COMPENSATION: In consideration for the performance of said services by Contractor, School District agrees to pay Contractor \$90.00 per hour for testing for the 2025-2026 academic year. The School District agrees to pay for any damage that may be done to the equipment by the students on the day of testing.
3. TERM: The term of this contract shall be for one scheduled day for the 2025-2026 academic year.
4. EARLY TERMINATION: Either party hereto may terminate this contract at any time by giving written notice.

CONTRACTOR agrees that he is an independent contractor and is not an employee of the SCHOOL DISTRICT, and that he is not entitled to such employee benefits.

IN WITNESS WHEREOF the parties hereto have set their hands the day and year first written above.

CONTRACTOR

HAPPY VALLEY ELEMENTARY
SCHOOL DISTRICT

Signature:

Signature:

By _____

By Michelle Bogdan

Date _____

Date 8/11/2025

OCCUPATIONAL THERAPY SERVICES AGREEMENT

This agreement, hereinafter called AGREEMENT, entered into on **5/28/2025** by and between the **Happy Valley Elementary School District** hereinafter called SCHOOL DISTRICT, and **Bloom Pediatric Occupational Therapy**, hereinafter called CONTRACTOR.

The parties hereto agree as follows:

1. DUTIES: The Contractor will provide Occupational Therapy services, beginning 6/1/2025.
2. COMPENSATION: In consideration for the performance of said services by Contractor, School District agrees to pay Contractor \$105.00 per hour, as needed, for the 2025-2026 academic year, not to exceed 300 hours.
3. TERM: The term of this contract shall be from 6/1/25 to 5/30/26.
4. EARLY TERMINATION: Either party hereto may terminate this contract for any reason at any time by giving written notice.
5. RELATIONSHIP: CONTRACTOR agrees that it is an independent contractor and this Agreement is not an employment agreement between SCHOOL DISTRICT and CONTRACTOR, and CONTRACTOR is not entitled to benefits, rights or privileges of the sort provided to employees. No agency, joint venture or other relationship between the parties is intended,
6. INDEMNITY: SCHOOL DISTRICT shall defend, hold harmless, and indemnify CONTRACTOR, officers, employees, and directors from and against any and all damages, liabilities, losses, penalties, fines, claims, suits, and expenses incidental thereto (including court costs of defense, settlement, and reasonable attorneys' fees) asserted by a third party against CONTRACTOR as a direct or indirect result of CONTRACTOR'S performance under this Agreement.
7. LIMITATION OF LIABILITY. IN NO EVENT SHALL CONTRACTOR'S TOTAL AND CUMULATIVE LIABILITY TO SCHOOL DISTRICT OR ANY RELATED THIRD PARTIES HOWSOEVER CLAUSE AND REGARDLESS OF THEORY OF LIABILITY EXCEED ONE THOUSAND DOLLARS.

IN WITNESS WHEREOF the parties hereto have set their hands the day and year first written above.

BLOOM PEDIATRIC OCCUPATIONAL THERAPY with Happy Valley Elementary School

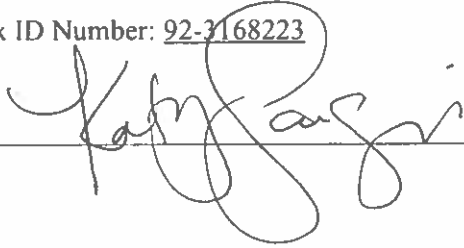
Signature Page

Contractor: Bloom Pediatric Occupational Therapy

Date: May 26, 2025

Federal Tax ID Number: 92-3168223

Signature: _____

A handwritten signature in cursive script, appearing to read "Kathy Rasi", written over a horizontal line.

School District: Happy Valley Elementary School

Date 5/28/2025

Federal Tax ID Number: _____

Signature: _____

A handwritten signature in cursive script, appearing to read "Michelle Harvey", written over a horizontal line.



BASIS OF CHARGES

Fees for tests and inspection include cost of technician, professional reports and engineering supervision. Engineering services other than supervisory will be charged at applicable rates. Inspection services are charged portal to portal from dispatch location and may be subject to mileage charges. Fees for special projects, services overseas, or elsewhere in the United States, will be quoted on request.

The proposed fee rates will be in effect through June 30, 2025. After that date, the unit rates are subject to an annual increase of seven percent (7%) per year.

REPORT DISTRIBUTION

Fees for additional distribution (other than standard distribution of 4) will be charged \$25.00 each set-up.

MINIMUM HOURLY CHARGES – INSPECTION

Technician personnel are members of the Operating Engineers Union (AFL-CIO) Local No. 3 and the following minimum charges are contractual commitments:

- | | |
|--|---------|
| • One-half day or less | 4 hours |
| • Over one-half day | 8 hours |
| • Show-up time (no inspection performed) | 2 hours |

WORKING HOURS AND PREMIUM TIME

Regular workday is the first 8 hours starting 4:00 a.m. and 2:00 p.m. Monday through Friday. Premium time is as follows:

- | | |
|---|-----------------------|
| • Overtime, weekdays and Saturdays (first 8 hours) | Applicable rate x 1.5 |
| • Overtime, Saturdays (over 8 hours) and Sundays (first 8 hours) | Applicable rate x 2.0 |
| • Overtime, Sundays (over 8 hours) and Holidays | Applicable rate x 2.5 |
| • Shift differential, swing, and graveyard, starting before 4:00 a.m. and after 2:00 p.m..... | \$12.00 per hour |

MISCELLANEOUS CHARGES

- | | |
|---|---------------|
| • Parking Fees and Bridge Tolls | At Cost |
| • Air Travel Subsistence, Outside Services | Cost plus 20% |
| • Mileage, <i>per mile</i> (Outside 25 Mile Radius) | \$0.75 |
| • *File / Archive Retrieval, <i>Per File</i> | \$150.00 |

**Files that are more than 1 year old will be subject to this fee.*

TESTS

Testing fees shown include normal time for performing test. Samples requiring special preparation will be charged at the laboratory technician rate. Fees for tests not listed will be furnished upon request. There will be a minimum charge of \$150.00 for any test and report. (Establishing initial project file).

Rush Testing add 25%. Rush only guarantees that your project will be given top priority.

Dedicated Rush Testing only on a case by case basis after consultation with a lab manager. With this level of service you receive a dedicated technician who will perform the testing as fast as the testing protocol allows.

FINAL REPORT OR AFFIDAVITS

There is an additional charge for a Final Letter (required by most city and county building inspection departments), or an Affidavit (required by DSA and OSHPD) for schools and hospitals.

"Legal Action for Work Performed by Testing Engineers: No action related to or as a result of the performance of this contract authorization shall be commenced by either party against the other after two (2) years have passed from the completion of the special inspections project or any cessation of work under this authorization. This limitation applies to any and all actions of any character, whether by law or in equity, and whether sounding in contract, tort, or otherwise. This limitation does not include and cover any willful fraud, concealment, and/or misrepresentation or as provided by any state statute."





TERMS AND CONDITIONS

The **TERMS AND CONDITIONS** stated below will govern the provisions of services and will constitute the contract between Testing Engineers, Inc. (TEI) and our client ("Client") unless the Client and TEI have executed a written contract with respect to such services in which case the terms and provisions of the written contract shall control. Confidentiality and Impartiality Affidavit available here:

WORKING CONDITIONS AND HOUR: Will be enforced in accordance with TEI's current agreement with the International Union of Operating Engineers, Local 3 (refer to *Basis of Charges*). Contractor to provide site access to inspection/testing locations. Verification of plumbness/levelness by others.

SCHEDULING: Dispatch for services are to be made a minimum of 48 to 72 hours in advance, during the business hours between 7:30 am and 4:00 pm, Monday through Friday. Twenty four (24) hour advance scheduling may not guarantee the availability of a Special Inspector. For specialized tests and inspections, or during seasonal busy periods, scheduling for services may need to be made up to 72 hours in advance.

COORDINATED INSPECTIONS: If TEI or its agents will be performing in-shop inspections of fabrication or assembly, Client understands that TEI may perform coordinated inspections and bill accordingly. Industry standards and governing codes require that continuous inspection mandate a continuous presence in the facility for fabrication or assembly.

COMPACTION TESTING Federal and State regulations require special handling and storage of materials used in compaction testing services. Workday starts at the pick-up location of Nuclear Density Gauge and ends upon returning. Applicable mileage charges apply

CANCELLATION: Two- (2) hour charge unless cancellation is made before 4:00 pm of the preceding day for local inspections within 50 mile radius of TEI's San Leandro facility.

TERMS OF PAYMENT: Upon requesting services from TEI and in consideration of the extension of credit, Client agrees to the following: invoices shall be deemed delinquent if not paid within thirty (30) days from date of invoice, and will be subject to a finance charge of 1.5%, per month of the unpaid balance for each month for additional credit and any and all collection expenses incurred thereby. A \$35.00 NSF (Non-Sufficient Funds) charge will be imposed on any and all checks returned by TEI's bank as uncollectible. Furthermore, any and all NSF checks are subject to damages up to the amount allowable under California Law (Chapter 522, Section 1719).

TEI reserves the right to terminate its services to Client without notice if any or all invoices are not paid currently. Upon such termination of services, the entire amount accrued for all services performed shall immediately become due and payable. Client waives any and all claims against TEI, its subsidiaries, affiliates, servants and agents, for termination of work pursuant to this paragraph.

Should TEI deem it necessary to refer a past-due account to an attorney, or collection agency, or to file suit for collection, Client agrees to pay for any and all actual expenses and costs incurred thereby, including any and all attorney's fees and court costs. Jurisdiction and venue of all such actions and any other actions and any other actions arising from the agreement of the provision of services by TEI shall be in Alameda County, State of California.

ANTICIPATED COSTS: Client recognizes and agrees that any "anticipated costs", budget estimates", or like that may be prepared by TEI are NOT "guaranteed maximums", lump sums", or "not to exceed" totals. Client will be invoiced for all work performed.

INDEMNIFICATION: Client shall indemnify, defend and hold harmless TEI from and against all claims, suites, damages, losses, expenses, costs, obligations, liabilities, recoveries and deficiencies, including, but not limited to, interests, penalties and reasonable attorney's fees that TEI shall incur or suffer, which arise of result from or relate to the breach of, or failure by Client, to perform, any representation, warranty, covenant or agreement given or made by Client as set forth in this Agreement.

LIMITATION OF LIABILITY: Client and TEI agree to limit the liability, including, but not limited liability for consequential damages, of TEI, including its shareholders, officers, directors, employees, agents and representatives for any acts, errors, omissions breaches of contract, or negligence, active affirmative, passive, concurrent or solely on the part of TEI, arising directly or indirectly from the performance of the professional services under this Agreement of TEI to \$1,000 or an amount equal to TEI's invoiced fee to client, whichever is smaller.

DOMINANT TERMS: The terms and conditions of this Agreement shall take precedence over any terms and conditions which may appear in Clients purchase order, approval of acceptance. (Any terms and conditions of Client's purchase order, approval or acceptance which are not identical to the terms and conditions of this Agreement are null and void, are not part of the Agreement between TEI and Client and are not bind upon TEI). The terms and conditions of this Agreement may not be altered, modified, added on or changed, nor any of its provisions waived, except by written agreement, signed by an authorized representative of Testing Engineers, Inc.

Notwithstanding, any provisions in the agreement in the event of conflict or dispute between Client's purchase order or contract and this Agreement the latter shall prevail.





TESTING ENGINEERS, INC

General Authorization/Fee Schedule for Field
& Laboratory Services

FEES EFFECTIVE July 1, 2024 THROUGH June 30, 2025

2024 - 2025 SCHEDULE OF FEES AND CHARGES

PROFESSIONAL SERVICES

	Per Hour
Principal Engineer	\$ 350.00
Consulting Engineer	190.00
Metallurgical Engineer	187.00
Staff Engineer	160.00
Project Manager	170.00
Materials Science/Construction Specialist	144.00
Laboratory Technician	125.00
Clerical/Administrative Assistant	70.00

FIELD SERVICES

	Per Hour
Special Inspection – Concrete, Welding, Masonry, ...	\$ 144.00
Anchors, Proof Load, Shotcrete, Reinforcing Steel, etc.	
Soils - Compaction, Sampling, Asphaltic Concrete, etc.	144.00
Coring – One man w/ Equip	170.00
Portable Digital Reinforcing Scanner	150.00
Surface Penetrating Radar	160.00

EQUIPMENT CHARGES

(Add to Hourly Base Labor Rates)

Nuclear Density Probe	\$ 18.00
Magnetic Particle, & Dye Penetrant	16.00
Proof-Load Equipment & Ultrasonic Equipment	16.00
Windsor Probe, Schmidt Hammer & Elcometer	16.00
Torque Wrench & Bolt Tension Calibrator for HSB	16.00

CONCRETE LABORATORY

	Each
Compression Test, 6x12 Cylinder ASTM C39	\$ 50.00
Cylinders Stored and Cured (Hold Cylinders 28 days)	50.00
Cylinder Molds	3.00
Flexural Test, 6x6x8... ASTM C78	145.00
Splitting Tensile, 6x12 Cylinder ASTM C496	67.00
Unit Weight of Concrete Cylinder ASTM C567	40.00
Shrinkage ASTM C-157 Mod Set of 3	420.00
Review of Mix Design	325.00
Trial Batches, (Prepared in lab, exclud cyl testing)	680.00
Cylinder Pick-up, Zone I, 0-40 Miles	99.00
Compression of Cores ASTM C42	88.00
Production of Shotcrete Panels, 4 Cores & Compression	420.00
Coring of Pre-Construction Shotcrete Panel, Compression & Evaluation (per nozzle man)	950.00

(Standard 1 mat 10 inch thick or less)

Compression Test, 2x2x2 Cubes	56.00
Modulus of Elasticity 6 x 12 ASTM C469	385.00
Light Weight Insulating Concrete:	
-- 3" x 6" Cylinders ASTM C-495	90.00
-- Compression Test, Including Mold	41.00
-- Unit Weight Test, Including Mold	80.00

MASONRY LABORATORY

	Each
Compression Test	
Mortar 2x4 Cylinder	\$50.00
Block ASTM C140	80.00
Grout Specimen, 4x4x8	50.00
Composite Grouted Prism	225.00
Cores (Face Shell Shear or Comp.)	88.00
Absorption, Moisture and Content ASTM C140	110.00
Unit Weight	55.00
Linear Shrinkage – ASTM C426	*QOR
Tensile Test – CMA Method	*QOR
Non Standard Block (All Tests)	*QOR

METALLURGICAL SERVICES

	Each
Reinforcing Steel: ASTM A-615 & A-706	
Tensile Test #3 - #8 bars	\$ 82.00
Tensile Test #9 - #11 bars	120.00
Tensile Test #14 bar	340.00
Structural Steel (not including machining)	
a. Tensile Tests	
- Specimens up to 1 sq.in.	82.00
- Specimens up to 1½ sq.in.	120.00
- Specimens over 1½ sq.in.	340.00
b. Bend Test	
#7 bars and Smaller	72.00
#8 bars and Larger	115.00
c. Weldment Testing (not including machining):	
Tensile Test, Reduced Section	98.00
Macroetch Test	98.00
Charpy Impact Test	79.00

*Items a, b and c may require machining or extensive
preparation. Prices will be quoted on request.

NDT FIELD TESTING SERVICES

	Per Hour
A. NDT Services VT, MT, PT	\$ 160.00
Ultrasonic Testing (UT)	160.00

SOILS LABORATORY





TESTING ENGINEERS, INC

General Authorization/Fee Schedule for Field & Laboratory Services

FEES EFFECTIVE July 1, 2024 THROUGH June 30, 2025

Plasticity Index	ASTM D-4318	\$ 210.00
Compaction Curves	ASTM D-1557:	
4"		325.00
6"		340.00
Calif. 216		325.00

Moisture Content Determination ASTM D-2216.....27.00

Soil Classification, ASTM D-2487.....360.00
(Includes Sieve Analysis and Plasticity Index)

AGGREGATES LABORATORY

Sieve Analysis: ASTM C-136, Calif. 202		
Coarse		\$ 93.00
Fine		110.00
Combined		180.00
Specific Gravity, (Includes Absorption)		
Coarse, ASTM C-127		145.00
Fine, ASTM C-128		145.00
Cleanness Value (1" Maximum) Calif. 227		190.00
Sand Equivalent	Calif. 217	125.00
Durability Index	Calif. 229	
Coarse		165.00
Fine		165.00
Combined		280.00
Crushed Particles, Coarse or Fine Calif. 205		135.00
Sodium or Magnesium Sulfate Soundness		
<i>does not</i> Include Sample Preparation or		
Sieve Analysis – Per Size Fraction (5 Cycles)		
ASTM C-88, Calif. 214		155.00
Los Angeles Rattler ASTM C-131, Calif. 211		240.00
Los Angeles Rattler ASTM C-535		320.00
Unit Weight of Aggregate ASTM C-29		85.00
Organic Impurities	ASTM C-40	105.00
Flat and Elongated Particles, Per Size		
Fraction	ASTM D-4791	125.00

ASPHALTIC CONCRETE LABORATORY

Stability Tests, Premixed per Sample Hveem (Per Specimens)		
Calif. 366, D-1560		85.00
Marshall: ASTM D-6926 / D-6927		
3 Specimens, Includes Unit Weights		280.00
1 Specimen, Includes Unit Weight		110.00

Unit Weight (Paraffin Coated),		
ASTM D-1188, Calif. 308A		45.00
Thickness of Asphalt Cores		
ASTM D-3549		15.00
Unit Weight, Including Lab Compaction of		
Specimen	Calif. 304 & 308C	75.00

FIREPROOFING

Unit Weight	ASTM E-605	Each
Adhesion-Cohesion		\$ 80.00
		.80.00

FINAL REPORT/Affidavits

Principal Engineer, Per Hour		\$ 350.00
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MISCELLANEOUS

Storage Charge Per Week		\$50.00
Laboratory Test Fees Subject to a Minimum		150.00
Trip Charge/Local		25.00

FOR A COMPLETE LISTING OF SERVICES
PLEASE CONTACT OUR OFFICE.

Maximum Theoretical Unit Weight (Rice Gravity)		
ASTM D-2041		155.00
Unit Weight (on Hveem Sample)		
Calif. 308C		15.00
Unit Weight on Core	Calif. 308C	27.00
Unit Weight on Cores (SSD)		
ASTM D-2726		38.00



Checks Dated 08/01/2025 through 08/31/2025

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMMM	Comment	Expensed Amount	Check Amount
1108029	08/04/2025	BETHEL JANITORIAL SERVICE	01-0000-0-0000-8100-5524-200-2801	SUMMER CLEANING SERVICES		5,375.00
1108030	08/04/2025	Doolan, Lindsey A				
1108031	08/04/2025	ESTRADA HERRERA, CARLOS	01-9009-0-1110-1000-4300-200-RM03	ROOM 3 MATERIALS AND SUPPLIES		200.95
1108032	08/04/2025	Ruwe, Carey L	01-0000-0-0000-8100-5800-200-2801	SUMMER YARD MAINT		1,000.00
1108033	08/04/2025	SANTA CRUZ MUNICIPAL UTILITIES	01-9009-0-1110-1000-4300-200-RM04	ROOM 4 MATERIALS AND SUPPLIES		78.19
1108034	08/04/2025	STAPLES	01-0000-0-0000-8100-5514-200-2801	WATER		51.22
1108035	08/04/2025	US BANK	01-9009-0-1110-1000-4300-200-RM04	ROOM 4 MATERIALS AND SUPPLIES	194.00	
			01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES	247.51	441.51
1108036	08/04/2025	XEROX CORPORATION	01-0000-0-0000-2700-5900-200-2801	ZOOM, LCAP MATERIALS AND SUPPLIES	159.90	
			01-0700-0-1110-1000-4300-200-2801	ZOOM, LCAP MATERIALS AND SUPPLIES	364.15	524.05
1108563	08/11/2025	19six Architects	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE AND USAGE	40.65	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE AND USAGE	10.16	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE AND USAGE	152.43	203.24
1108564	08/11/2025	AT&T	35-9719-0-0000-8500-5800-200-BTRM	BATHROOM ARCH PLANNING		2,550.00
1108565	08/11/2025	ESTRADA HERRERA, CARLOS	01-0000-0-0000-2700-5900-200-2801	PHONE	122.43	
			01-0000-0-0000-7200-5900-200-2801	PHONE	40.81	163.24
1108566	08/11/2025	RIVERSIDE INSIGHTS	01-9009-0-0000-8100-5600-200-PCLB	SPORT COURT		5,400.00
1108567	08/11/2025	Ruwe, Carey L	01-6500-0-5760-1120-4300-200-1304	SPEED TESTING MATERIALS		375.00
1108568	08/11/2025	SANTA CRUZ FIRE EQUIPMENT CO	01-9009-0-1110-1000-4300-200-RM04	REIMBURSE MATERIALS AND SUPPLIES		188.47
1108569	08/11/2025	SISC 3	01-0000-0-0000-8100-5800-200-2801	FIRE EXT SERVICE		340.00
			01- - - - -9514- -	AUGUST MEDICAL		11,331.00
1108570	08/11/2025	STAPLES	01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES		17.66

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Checks Dated 08/01/2025 through 08/31/2025					
Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMMM	Comment	Check Amount
1108571	08/11/2025	Stewart, Michelle A	01-0700-0-1110-1000-4300-200-2801	REIMBURSE LCAP MATERIALS AND SUPPLIES	49.35
1108572	08/11/2025	XEROX CORPORATION	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE AND USAGE	43.44
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE AND USAGE	10.86
1109086	08/18/2025	COAST PAPER & SUPPLY, INC	01-1100-0-1110-1000-5600-200-3000	COPIER LEASE AND USAGE	217.19
			01-1100-0-0000-8100-4350-200-3000	janitorial supplies for students and after school elop	240.13
			01-2600-0-0000-8100-4350-200-0000	janitorial supplies for students and after school elop	80.04
1109087	08/18/2025	DEEP SPACE SPARKLE, INC	01-6770-0-1110-1000-5800-200-0000	ONLINE SUBSCRIPTION ART	419.00
1109088	08/18/2025	DeMeyer-Guyer, Sarah E	01-9009-0-1110-1000-4300-200-MURT	REIMBURSE ART SUPPLIES AND MATERIALS	36.13
1109089	08/18/2025	GREENWASTE RECOVERY INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE	607.23
1109090	08/18/2025	PARKER, TARIN	01-4035-0-0000-2700-5200-200-2356	PROF DEV DAY	125.78
1109091	08/18/2025	SCHOLASTIC, INC	01-9009-0-1110-1000-4300-200-RM02	RM 2 MATERIALS AND SUPPLIES	123.86
1109092	08/18/2025	SPROUTS SC	01-2600-0-1110-1000-5800-200-0000	SUMMER ENRICHMENT JULY	600.00
1109093	08/18/2025	STAPLES	01-9009-0-1110-1000-4300-200-RM06	ROOM 6 MATERIALS AND SUPPLIES	56.61
1109094	08/18/2025	Stewart, Michelle A	01-0000-0-0000-8100-4350-200-2801	REIMBURSE YARD SUPPLIES BEE TRAPS	203.08
			01-4035-0-0000-2700-5200-200-2356	REIMBURSE PD	182.09
1109728	08/25/2025	COAST PAPER & SUPPLY, INC	01-1100-0-0000-8100-4350-200-3000	JANITORIAL SUPPLIES FOR STUDENTS	124.01
			01-2600-0-0000-8100-4350-200-0000	JANITORIAL SUPPLIES FOR STUDENTS	41.33
1109729	08/25/2025	JUAN ROBERTO SERNA	01-0000-0-0000-8100-5800-200-2801	YARD MAINT	895.00
1109730	08/25/2025	ORBACH HUFF & HENDERSON LLP	35-9719-0-0000-8500-5801-200-BTRM	LEGAL MOD BATHROOMS	2,288.30

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Checks Dated 08/01/2025 through 08/31/2025						
Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMMM	Comment	Expensed Amount	Check Amount
1109731	08/25/2025	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5511-200-2801	PUMP HOUSE	42.02	
				STREET LIGHT	10.46	52.48
1109732	08/25/2025	SMALL SCHOOL DIST. ASSOC.	01-0000-0-0000-7110-5300-200-2801	SSDA MEMBERSHIP		900.00
1109733	08/25/2025	STAPLES	01-6500-0-5760-1120-4300-200-1304	SPED MATERIALS AND SUPPLIES	85.14	
			01-9009-0-1110-1000-4300-200-MURT	ART MATERIALS AND SUPPLIES	23.72	108.86
1109734	08/25/2025	USI INC	01-1100-0-0000-2700-4350-200-3000	LAMINATOR FILM		163.17
Total Number of Checks					34	35,753.17

Fund Recap			
Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	32	30,914.87
35	COUNTY SCHOOL FACILITIES	2	4,838.30
Total Number of Checks		34	35,753.17
Less Unpaid Tax Liability			.00
Net (Check Amount)			35,753.17

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