Unaudited Actuals TABLE OF CONTENTS

Silver Valley Unified San Bernardino County

36 73890 0000000 Form TC E8AH8EUBH1(2023-24)

G = General Ledger Data; S = Supplemental Data

Data Supplied For: Command Com		Data		
Form Description 2023-24 Unaudited Actuals 2024-25 Budget Particle Country Section Service Se			Data Supplied For:	
Fund County School Service Fund Supposite Revenue Fund Charter Schools Special Revenue Fund Charter Schools Special Revenue Fund Charter Schools Special Revenue Fund Special Education Fund Adult Education Fund Child Child Development Fund G Child Cothid Cothid Cothid Cothid Cothid Cothid Cothid Revenue Fund G Cothid Cothid Revenue Fund G Cothid Revenue Fund G Cothid Revenue Fund G Cothid Special Revenue Fund G Cothid Revenue Fund G Cothid Revenue Fund G Cothid Revenue Fund Cothid Cothid Cothid Cothid Cothid Revenue Fund Cothid Co	Form	Description		2024-25 Budget
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Special Revenue Fund	08	Special Revenue	G	G
10 Pass-Trrough Fund 11 Adult Education G G Child 12 Development G G Fund 13 Cafeteria Special Revenue Fund 14 Maintenance G G Fund 15 Pupil 16 Transportation Equipment Fund Special Reserve Than Capital Outury Projects 18 Emissions School Bus Emissions Fund 19 Special Reserve Fund 20 Foundation Special Reserve Fund 21 Euroder Other Than Capital Outury Projects 22 Foundation Ended Special Reserve Fund 3 Special Reserve Fund 4 Special Reserve Fund 5 Special Reserve Fund 6 G G G G G G G G G G G G G	09	Special Revenue		
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Fund for Other Than Capital Outlay Projects School Bus Emissions Reduction Fund Foundation Special Revenue Fund Special Revenue Fund for Postemployment Benefits Building Fund Capital Facilities Fund State School Building Lease- Purchase Fund Special Reserve Fund G G State School State School Special Reserve Fund G G State School Special Facilities Fund Special Facilities G G G G G G G G G G G G G	15	Transportation		
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Silver Valley Unified San Bernardino County

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Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

36 73890 0000000 Form CA E8AH8EUBH1(2023-24)

Printed: 9/5/2024 10:45 AM

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	61.279
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.0
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.0
	Adjusted Appropriations Limit	\$15,421,801.
1	Appropriations Subject to Limit	\$15,421,801.
	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	8,26
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals School District Certification

36 73890 0000000 Form CA E8AH8EUBH1(2023-24)

Printed: 9/5/2024 10:45 AM

To the County Superintendent of Schools:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepare approved and filed by the governing board of the school district pursuant to E	
Signed:	Date of Meeting: Sep 10, 2024
Clerk / Secretary of the Governing Board	
(Original signature required)	
To the Superintendent of Public Instruction:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been veto Education Code Section 42100.	erified for accuracy by the County Superintendent of Schools pursuant
Signed:	Date:
County Superintendent/Designee	
(Original signature required)	
For additional information on the unaudited actual reports, please contact:	
For County Office of Education:	
	For School District:
Briana Blanchard	Robin Schreiner
Briana Blanchard Name	
	Robin Schreiner
Name	Robin Schreiner Name
Name Business Services Advisor	Robin Schreiner Name Sr. Director, Business Services
Name Business Services Advisor Title	Robin Schreiner Name Sr. Director, Business Services Title
Name Business Services Advisor Title (909) 386-9678	Robin Schreiner Name Sr. Director, Business Services Title (760) 254-1334

Printed: 9/4/2024 9:30 PM

	202:	3-24 Unaudited Actu	ials		2024-25 Budget	
Description	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)	1,904.19	1,917.66	1,904.50	1,898.15	1,898.15	1,898.15
2. Total Basic Ald 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)	1,904.19	1,917.66	1,904.50	1,898.15	1,898.15	1,898.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.73	5.73	5.73			
c. Special Education-NPS/LCI						
d, Special Education Extended Year	.18	,18	,18			
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)	5.91	5.91	5.91	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,910.10	1,923.57	1,910.41	1,898,15	1,898.15	1,898.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

san Bernardino County	Scriedule of Capita				A FIBEUBH ((2023-24)	
	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:	ĺ					
Capital assets not being depreciated:						
Land	1,259,544.00	(528,765.00)	730,779.00	30,000.00		760,779.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,259,544.00	(528,765.00)	730,779.00	30,000.00	0.00	760,779.00
Capital assets being depreciated:						
Land Improvements	23,505,431.00	528,764.00	24,034,195.00	2,892,833.00		26,927,028.00
Buildings	45,045,258.00		45,045,258.00			45,045,258.00
Equipment	10,036,438.00	139,998.00	10,176,436.00	224,345.00		10,400,781,00
Total capital assets being depreciated	78,587,127.00	668,762.00	79,255,889.00	3,117,178.00	0,00	82,373,067.00
Accumulated Depreciation for:						
Land Improvements	(13,101,166.00)	(13,570,00)	(13,114,736.00)			(13,114,736.00)
Buildings	(26,399,169.00)		(26,399,169.00)			(26,399,169.00)
Equipment	(8,779,534.00)	(10,622.00)	(8,790,156.00)			(8,790,156.00)
Total accumulated depreciation	(48,279,869.00)	(24, 192.00)	(48,304,061.00)	0.00	0.00	(48,304,061.00)
Total capital assets being depreciated, net excluding lease and subscription assets	30,307,258.00	644,570,00	30,951,828.00	3,117,178.00	0.00	34,069,006.00
Lease Assets	213,908.00		213,908.00			213,908,00
Accumulated amortization for lease assets	(43,346.00)	(43,347.00)	(86,693.00)			(86,693.00)
Total lease assets, net	170,562.00	(43,347.00)	127,215.00	0,00	0,00	127,215.00
Subscription Assets		170,274.00	170,274.00			170,274.00
Accumulated amortization for subscription assets		(45, 186.00)	(45, 186.00)			(45, 186.00)
Total subscription assets, net	0,00	125,088.00	125,088.00	0.00	0.00	125,088.00
Governmental activity capital assets, net	31,737,364.00	197,546.00	31,934,910.00	3,147,178.00	0.00	35,082,088.00
Business-Type Activities:	01,101,001.00	107,070,00	01,004,010.00	0, 147, 170.00	0.00	50,002,000.50
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	62,257.00		62,257.00			62,257.00
Buildings			0.00			0.00
Equipment	599,542.00		599,542.00	95,756.00		695,298.00
Total capital assets being depreciated	661,799.00	0.00	661,799.00	95,756.00	0.00	757,555,00
Accumulated Depreciation for:						
Land Improvements	(62,257.00)		(62,257.00)			(62,257.00)
Buildings	(1,920.00)		(1,920.00)			(1,920.00)
Equipment	(3,759.00)		(3,759.00)			(3,759.00)
Total accumulated depreciation	(67,936.00)	0.00	(67,936.00)	0.00	0.00	(67,936,00)
Total capital assets being depreciated, net excluding lease and subscription assets	593,863.00	0.00	593,863,00	95,756.00	0,00	689,619.00
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	5.00	5.50	0.00	5.30	5.50	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	593,863.00	0.00	593,863.00	95,756,00	0.00	689,619.00

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

36 73890 0000000 Form CAT E8AH8EUBH1(2023-24)

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	חתב ו	CSI	CSI	ESSER II	ESSER III	IDEA SpEd	SpEd Preschl
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3182	3212	3213	3310	3315
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8182
LOCAL DESCRIPTION (if any)		CSI YS 21-22	CSI AEC 22-23				
AWARD							
1. Prior Year Carry over	37,155.18	51,799,41	120,708.50	1,069,265.65	99,681.38	0.00	0.00
2. a. Current Year Award	514,970.00	0.00	0.00	0.00	0.00	499,797.00	11,769.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	514,970.00	0.00	0.00	0.00	0,00	499,797.00	11,769.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	552,125.18	51,799.41	120,708.50	1,069,265.65	99,681.38	499,797.00	11,769.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	421,549.18	51,799.41	78,698.50	1,069,265.65	99,681.38	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	421,549.18	51,799.41	78,698.50	1,069,265.65	99,681.38	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	510,528.01	51,799.41	93,398.59	1,069,265.65	99,681.38	499,797.00	11,769.00
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	510,528.01	51,799.41	93,398.59	1,069,265.65	99,681.38	499,797.00	11,769.00
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(88,978.83)	0.00	(14,700.09)	0.00	0.00	(499,797.00)	(11,769.00)
a. Uneamed Revenue							

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	001	002	003	004	005	006	007
b. Accounts Payable							
c. Accounts Receivable	88,978.83	0.00	14,700.09			499,797.00	11,769.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	41,597.17	0.00	27,309.91	0.00	0.00	0.00	0.00
15. If Carry over is allowed,							
enter line 14 amount here	41,597.17	0.00	27,309.91				
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	510,528.01	51,799.41	93,398.59	1,069,265.65	99,681.38	499,797.00	11,769.00

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

0.00				a. Unearmed Revenue
(611,689.59)	5,746.33	0.00	(2,191.00)	(line 8 minus line 9 plus line 12)
				or A/P, & A/R amounts
				13. Calculation of Uneamed Revenue
0.00				Year Adjustments
				Line 6 above for Prior
				12. Amounts Included in
2,445,939.71	367.67	0.00	109,333.00	11. Total Expenditures (lines 9 & 10)
0.00				Expenditures
				10. Non Donor-Authorized
2,445,939.71	367.67	0.00	109,333,00	9. Donor-Authorized Expenditures
				EXPENDITURES
1,834,250.12	6,114.00	0.00	107,142.00	8. Total Available (sum lines 5, 6, & 7)
0.00				7. Contributed Matching Funds
1,834,250.12	6,114.00	0.00	107,142.00	6. Cash Received in Current Year
0.00				5. Unearned Revenue Deferred from Prior Year
				REVENUES
2,528,857.12	14,378.00	0.00	109,333.00	(sum lines 1, 2d, & 3)
				4. Total Available Award
0.00				3. Required Matching Funds/Other
1,135,869.00	0.00	0.00	109,333.00	(sum lines 2a, 2b, & 2c)
				d. Adj Curr Yr Award
0.00				c. Other Adjustments
0.00		(40,841.00)	40,841.00	b. Transferability (ESSA)
1,135,869.00	0.00	40,841.00	68,492.00	2. a. Current Year Award
1,392,988.12	14,378.00	0.00	0.00	1. Prior Year Carry ov er
				AWARD
				LOCAL DESCRIPTION (if any)
	8290	8290	8290	REVENUE OBJECT
	5634	4127	4035	RESOURCE CODE
				FEDERAL CATALOG NUMBER
TOTAL	ARP HCY II	TITLE IV	TITLE II	FEDERAL PROGRAM NAME
	010	009	008	Description

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	008	900	010	
b. Accounts Payable			5,746.33	5,746.33
c. Accounts Receivable	2,191.00			617,435.92
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	0.00	14,010.33	82,917.41
15. If Carry over is allowed,				
enter line 14 amount here			14,010.33	82,917.41
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	109,333.00	0.00	367.67	2,445,939.71

2023-24 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

c. Accounts Receivable	b. Accounts Payable	a. Unearned Revenue	(line 8 minus line 9 plus line 12)	or A/P, & A/R amounts	13. Calculation of Unearned Revenue	for Prior Year Adjustments	12. Amounts Included in Line 6 above	11. Total Expenditures (lines 9 & 10)	Expenditures	10. Non Donor-Authorized	9. Donor-Authorized Expenditures	EXPENDITURES	8. Total Available (sum lines 5, 6, & 7)	7. Contributed Matching Funds	6. Cash Received in Current Year	5. Unearned Revenue Deferred from Prior Year	REVENUES	(sum lines 1, 2c, & 3)	4. Total Available Award	3. Required Matching Funds/Other	(sum lines 2a & 2b)	c. Adj Curr Yr Award	b. Other Adjustments	2. a. Current Year Award	A Prior Year Carry over	AWARD	LOCAL DESCRIPTION (if any)	REVENUE OBJECT	RESOURCE CODE	STATE PROGRAM NAME		
			0.00					147,012.00			147,012.00		147,012.00		147,012.00			147,012.00			0.00		0.00	0.00	147 042 00			8590	6053	IMPLEMENTING	CH DEV UPK	
	(90,928.80)	113,594.45	90,928.80			68,263.15		73,773.02			73,773.02		96,438.67		96,438.67			152,229.05			96,438.67		00,100.01	96 438 67	55 700 38			8590	6387	CIEIG		
14,290.68			(14,290.68)					36,417.20			36,417.20		22,126.52		22,126.52			86,207.10			86,207.10	7,011	4,072.10	R2 135 00				8590	6388	S W		
14,290.68	(90,928.80)	113,594.45	76,638.12			68,263.15		257,202.22	0.00		257,202.22		265,577.19	0.00	265,577.19	0.00		385,448.15		0.00	182,645.77	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4.072.10	178 573 67	202 802 38					TOTAL		

2023-24 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	001	002	003	
14. Unused Grant Award Calculation				
(line 4 minus line 9)	0.00	78,456.03	49,789.90	128,245.93
15. If Carryover is allowed,				
enter line 14 amount here		78,456.03	50,789.90	129,245.93
16. Reconciliation of Revenue				
(line 5 plus line 6 minus line 13a				
minus line 13b plus line 13c)	147,012.00	73,773.02	36,417.20	257,202.22

2023-24 Unaudited Actuals LOCAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

2023-24 Unaudited Actuals FEDERAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	001	002	
FEDERAL PROGRAM NAME	SUPPLY CHAIN ASSISTANCE		TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5466		
REVENUE OBJECT	8220		
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted			
Ending Balance	53,399.85		53,399.85
2. a. Current Year Award	68,328.19		68,328.19
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	68,328.19	0.00	68,328.19
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	121,728.04	0.00	121,728.04
REVENUES			
C. CASH TORONIA III CUITOIL I BEI	00,320.19		00,320,19
Prior Year Adjustments			0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Av ailable			
(sum lines 5, 7c, & 8)	68,328.19	0.00	68,328.19
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00		0.00
11. Non Donor-Authorized			
Expenditures			0.00
12. Total Expenditures			

2023-24 Unaudited Actuals FEDERAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	001	002	
(line 10 plus line 11)	0.00	0.00	0.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	121,728.04	0.00	121,728.04

2023-24 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

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Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	UNRESTRICTED LOTTERY	ELOP	EDUCATOR EFFECTIVENESS	RESTRICTED LOTTERY	CCSPP	AB602	SpEd EARLY INTERVENTION PRESCHL
RESOURCE CODE	1100	2600	6266	6300	6331	6500	6547
REVENUE OBJECT	8560	8590	8590	8560	8590	8792	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	810,754.05	1,433,988.41	537,694.11	316,203.06	0.00	0.00	0.00
2. a. Current Year Award	428,314.00	1,228,524.00	0.00	206,542.72	200,000.00	1,476,322.44	249,102.00
b. Other Adjustments	4,180.37			17,567.90		70,048.37	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	432,494.37	1,228,524.00	0.00	224,110.62	200,000.00	1,546,370.81	249,102.00
3. Required Matching Funds/Other							
4. Total Av ailable Award							
(sum lines 1, 2c, & 3)	1,243,248.42	2,662,512.41	537,694.11	540,313.68	200,000.00	1,546,370.81	249,102.00
REVENUES							
5. Cash Received in Current Year	345,113.59	1,228,524.00	0.00	152,389.14	180,000.00	1,209,206.37	249,102.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	87,380.78	0.00	0.00	71,721.48	20,000.00	337,164.44	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	87,380.78	0.00	0.00	71,721.48	20,000.00	337,164.44	0.00
8. Contributed Matching Funds					41,537.00		
9. Total Available							
(sum lines 5, 7c, & 8)	432,494.37	1,228,524.00	0.00	224,110.62	241,537.00	1,546,370.81	249,102.00
EXPENDITURES							
10. Donor-Authorized Expenditures	331,157.99	2,076,971.82	143,617.22	240,346.84	100,000.00	1,476,003.37	249,102.00
11. Non Donor-Authorized							
Expenditures					41,537.00	3,289,985.20	
12. Total Expenditures							
(line 10 plus line 11)	331,157.99	2,076,971.82	143,617.22	240,346,84	141,537.00	4,765,988.57	249,102.00

California Dept of Education
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2023-24 Unaudited Actuals STATE AWARDS REVENUES AND EXPENDITURES - ALL FUND:

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	912,090.43	585,540.59	394,076.89	299,966.84	100,000.00	70,367.44	0.00

2023-24 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

36 73890 0000000 Form CAT E8AH8EUBH1(2023-24)

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	ARTS, MUSIC, INSTR MAT BLOCK GRANT	AMS PROP 28	KIT GRANT: INFRASTRUCTURE CNS	KIT GRANT: TRAINING CNS	KIT FUNDS CNS	SCHL FOOD PRACTICES CNS	EQUITY MULTIFLIER AEC
RESOURCE CODE	6762	6770	7028	7029	7032	7033	7399
REVENUE OBJECT	8590	8590	8520	8520	8520	8520	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	1,142,762.00	0.00	2,548.94	17,909.51	223,291.00	0.00	0.00
2. a. Current Year Award	0.00	306,624.00	0.00	0.00	0.00	95,651.92	213,680.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	306,624.00	0.00	0.00	0.00	95,651.92	213,680.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,142,762.00	306,624.00	2,548.94	17,909.51	223,291.00	95,651.92	213,680.00
REVENUES							
5. Cash Received in Current Year	(605.00)	306,624.00	0.00	0.00	0.00	95,651.92	213,680.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	605.00						
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receiv able							
c. Current Accounts Receiv able							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Av ailable							
(sum lines 5, 7c, & 8)	(605.00)	306,624.00	0.00	0.00	0.00	95,651.92	213,680.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	150,524.23	2,548.94	17,909.51	29,331.62	0.00	0.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	0.00	150,524.23	2,548.94	17,909.51	29,331.62	0.00	0.00

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36 73890 0000000 Form CAT E8AH8EUBH1(2023-24)

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,142,762.00	156,099.77	0.00	0.00	193,959.38	95,651.92	213,680.00

2023-24 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

36 73890 0000000 Form CAT E8AH8EUBH1(2023-24)

Description	015	016	017	018	
STATE PROGRAM NAME	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION	LREBG	ETHNIC STUDIES	TOTAL
RESOURCE CODE	7412	7413	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	75,000.00	75,000.00	2,137,966.00	9,996.00	6,783,113.08
2. a. Current Year Award	0.00	0.00	0,00	0.00	4,404,761.08
b. Other Adjustments					91,796.64
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	4,496,557.72
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	75,000.00	75,000.00	2,137,966.00	9,996.00	11,279,670.80
REVENUES					
5. Cash Received in Current Year	0.00	0.00		0.00	3,979,686.02
6. Amounts Included in Line 5 for					
Prior Year Adjustments					605.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	516,266.70
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	516,266.70
8. Contributed Matching Funds					41,537.00
9. Total Available					
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	4,537,489.72
EXPENDITURES					
10. Donor-Authorized Expenditures	33,565.58	3,035.41	627,902.26	0.00	5,482,016.79
11. Non Donor-Authorized					
Expenditures					3,331,522.20
12. Total Expenditures					
(line 10 plus line 11)	33,565.58	3,035.41	627,902.26	0.00	8,813,538.99

California Dept of Education
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2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	41,434.42	71,964.59	1,510,063.74	9,996.00	5,797,654.01
•					6

2023-24 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

2023-24 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	0.00	0.00

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

36 73890 0000000 Form CEA E8AH8EUBH1(2023-24)

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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	14,521,675.11	301	0.00	303	14,521,675.11	305	162,550.00	1,490,618.94	307	13,031,056.17	309
2000 - Classified Salaries	5,976,318.08	311	1,278.97	313	5,975,039.11	315	0.00	2,432,776.98	317	3,542,262.13	319
3000 - Employ ee Benefits	11,503,489.18	321	225,563.69	323	11,277,925.49	325	37,450.00	2,389,247.80	327	8,888,677.69	329
4000 - Books, Supplies Equip Replace. (6500)	1,606,860.60	331	51,054.26	333	1,555,806.34	335	204,715.91	913,887.18	337	641,919.16	339
5000 - Services & 7300 - Indirect Costs	9,618,502.68	341	16,076.00	343	9,602,426.68	345	2,305,390.17	4,650,399.72	347	4,952,026.96	349
				TOTAL	42,932,872.73	365			TOTA	31,055,942.11	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

alues in Column 4a and Line 13a,			_
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		ED No
I. Teacher Salaries as Per EC 41011.	1100	11,336,611.67	37
2. Salaries of Instructional Aides Per EC 41011.	2100	1,383,658.56	38
i. strs	3101 & 3102	3,061,885.69	38
l. PERS	3201 & 3202	342,568.65	38
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	281,889.31	38
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			1
Annuity Plans)	3401 & 3402	2,334,173.31	38
7. Unemploy ment Insurance	3501 & 3502	11,393.64	31
3. Workers' Compensation Insurance	3601 & 3602	275,756.37	3
3. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0,00	3
14 OUDTOTAL Colorina and Describe (Our Lines 4, 40) makes a constant and constant a		0,00	-
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		19,027,937.20	3
12. Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2		0.00	
I3a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	3
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	20230-0-11000000011	0.00	3
14. TOTAL SALARIES AND BENEFITS.		19,027,937.20	3
15. Percent of Current Cost of Education Expended for Classroom			T
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		61.27%	
16. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')			

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

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 provise	sions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
THE THE PARTY OF T		
	55.00%	
	30.00%	
2. Percentage spent by this district (Part II, Line 15)	61,27%	
	01,27,0	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
14.00°	5.607	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	31,055,942.11	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
NOTE No. September 1 and		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Federal Impact Aid funding does not incur any teacher/classroom salaries.		

Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Long-Term Liabilities

0.00	0.00	0.00	0.00	0.00	0.00	0.00	Business-type activities long-term liabilities
	0,00			0.00			Subscription Liability
	0.00			0.00			Compensated Absences Payable
	0.00			0.00			Total/Net OPEB Liability
	0.00			0.00			Net Pension Liability
	0.00			0.00			Other General Long-Term Debt
	0,00			0,00			Lease Revenue Bonds Payable
	0.00			0.00			Leases Payable
	0.00			0.00			Certificates of Participation Payable
	0.00			0.00			State School Building Loans Payable
	0.00			0,00			General Obligation Bonds Payable
							Business-Type Activities:
86,785.91	10,718,337.66	550,022.44	146,576.56	11,121,783.54	(261,920.65)	11,383,704.19	Governmental activities long-term liabilities
6,511.00	72,709.00		59,410.00	13,299.00	(93,866.00)	107,165.00	Subscription Liability
	151,442.00	27,822.56	87,166.56	92,098.00	8,741.35	83,356.65	Compensated Absences Payable
	8,682,463.35	225,222,65		8,907,686.00	(176,796.00)	9,084,482.00	Total/Net OPEB Liability
	0.00			0.00			Net Pension Liability
	0.00			0.00			Other General Long-Term Debt
	0.00			0.00			Lease Revenue Bonds Payable
80,274.91	1,811,723.31	296,977.23		2,108,700.54		2,108,700.54	Leases Payable
	0.00			0.00			Certificates of Participation Payable
	0.00			0.00			State School Building Loans Payable
	0.00			0.00			Governmental Activities: General Obligation Bonds Payable
	June 30			July	Kestatelileitts	July 1	
Amounts Due Within One Year	Ending Balance	Decreases	ncreases	Audited Balance	Audit Adjustments/	Unaudited Balance	Description

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7. Supplemental Taxes (Object 8044)	6. Prior Years' Taxes (Object 8043)	5. Unsecured Roll Taxes (Object 8042)	4. Secured Roll Taxes (Object 8041)	3. Other Subventions/In-Lieu Taxes (Object 8029)	2. Timber Yield Tax (Object 8022)	1. Homeowners' Exemption (Object 8021)	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	AID RECEIVED	C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	2. Total Charter Schools ADA (Form A, Line C9)	1. Total K-12 ADA (Form A, Line A6)	Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	B. CURRENT YEAR GANN ADA	(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)	7. ADJUSTMENTS TO PRIOR YEAR ADA	(Lines A3 plus A4 minus A5)	6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	5. Less: Lapses of Voter Approved Increases	4. Temporary Voter Approved Increases	3. District Lapses, Reorganizations and Other Transfers	ADJUSTMENTS TO PRIOR YEAR LIMIT	2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	(Preload/Line D11, PY column)	1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT	Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	A. PRIOR YEAR DATA		
139,503.82	9,406.70	52,765.74	2,814,177.75	0.00	0.00	6,600.92					0.00	1,910.10								1		Adj	1,806.97	13,968,576.89				Extracted Data	
									2023-24 Actual					2023-24 P2 Report								justments to 2022-23					2022-23 Actual	Adjustments*	2023-24 Calculations
139,503.82	9,406.70	52,765.74	2,814,177.75	0.00	0.00	6,600.92				1,910.10	0.00	1,910.10		7			0.00					2-23	1,806.97	13,968,576.89				Entered Data/ Totals	
147,895.00	0.00	40,350.00	2,824,185.00	0.00	0.00	5,883.00					0.00	1,898.15		2								Adj						Extracted Data	
									2024-25 Budget					2024-25 P2 Estimate								Adjustments to 2023-24					2023-24 Actual	Adjustments*	2024-25 Calculations
147,895.00	0.00	40,350.00	2,824,185.00	0.00	0.00	5,883.00				1,898.15	0.00	1,898.15		ate			0.00					23-24	1,910.10	15,421,801.14				Entered Data/ Totals	

California Dept of Education
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DATA FOR INTEREST CALCULATION 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	STATE AID RECEIVED (Funds 01, 09, and 62) 24. LCFF - CY (objects 8011 and 8012)	23. TOTAL EXCLUSIONS (Lines C19 through C22)	22. Other Unfunded Court-ordered or Federal Mandates	21. Unreimbursed Court Mandated Desegregation Costs	20. Americans with Disabilities Act	OTHER EXCLUSIONS	19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	19b. Qualified Capital Outlay Projects	19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)	EXCLUDED APPROPRIATIONS	(Lines C16 plus C17)	18. TOTAL LOCAL PROCEEDS OF TAXES	Fund (Excess debt service taxes) (Object 8914)	17. To General Fund from Bond Interest and Redemption	OTHER LOCAL REVENUES (Funds 01, 09, and 62)	(Lines C1 through C15)	16. TOTAL TAXES AND SUBVENTIONS	15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	Taxes (Object 8629) (Only those for the above taxes)	14. Penalties and Int. from Delinquent Non-LCFF	13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	12. Parcel Taxes (Object 8621)	11. Comm. Redevelopment Funds (objects 8047 & 8625)	10. Other In-Lieu Taxes (Object 8082)	9. Penalties and Int. from Delinquent Taxes (Object 8048)	8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)		
49,996,649.47	22,487,332.00	0.00	22,487,332.00	0.00					0.00				2,742,461.80		0.00			2,742,461.80			0,00		0.00	0.00	0.00	0.00	4,645.50	(284,638.63)	Extracted Data	
	0.00			0.00									0,00					0.00											Adjustments*	2023-24 Calculations
49,996,649.47	22,487,332.00	0.00	22,487,332.00	297,500.57					0.00		297,500.57		2,742,461.80		0.00			2,742,461.80			0.00		0.00	0.00	0.00	0.00	4,645.50	(284,638.63)	Entered Data/ Totals	
42,816,172.00	22,400,498.00	0.00	22,400,498.00	0.00					0.00				2,733,674.00		0.00			2,733,674.00			0.00		0.00	0.00	0.00	0.00	0.00	(284,639.00)	Extracted Data	
	0.00			0.00									0.00					0.00											Adjustments*	2024-25 Calculations
42,816,172.00	22,400,498.00	0.00	22,400,498.00	308,671.00					0.00		308,671.00		2,733,674.00		0.00			2,733,674.00			0.00		0.00	0.00	0.00	0.00	0.00	(284,639,00)	Entered Data/ Totals	

11. Adjusted Appropriations Limit	SUMMARY	(Line D9d minus D4)	Government Code Section 7902.1	10. Adjustments to the Limit Per	(Lines D9a plus D9b minus D9c)	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT	c. Less: Excluded Appropriations (Line C23)	b. State Subventions (Line D8)	a. Local Revenues (Line D7b)	9. Total Appropriations Subject to the Limit	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)	b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 a. plus D6c])	7. Local Revenues in Proceeds of Taxes	c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater at than Line C26 or less than zero)	6. Preliminary State Aid Calculation	5. Local Revenues Excluding Interest (Line C18)	APPROPRIATIONS SUBJECT TO THE LIMIT	(Lines D1 times D2 times D3)	4. PRELIMINARY APPROPRIATIONS LIMIT	by [A2 plus A7]) (Round to four decimal places)	3. Program Population Adjustment (Lines B3 divided	2. Inflation Adjustment	1. Revised Prior Year Program Limit (Lines A1 plus A6)	PRELIMINARY APPROPRIATIONS LIMIT	D. APPROPRIATIONS LIMIT CALCULATIONS	(Funds 01, 09, and 62; objects 8660 and 8662)	28. Total Interest and Return on Investments		
		i			U.												10			1									1,330,687.90		Extracted Data	
	2023-24 Actual																											2023-24 Actual			Adjustments*	2023-24 Calculations
		0,00			15,421,801.14		297,500.57	12,547,022.36	3,172,279.35		12,547,022.36	3,172,279.35	429,817.55		12,976,839.91	12,976,839.91	229,212.00		2,742,461.80		15,421,801.14		1.0571		1.0444	13,968,576.89			1,330,687.90		Entered Data/ Totals	
				×																									750,000.00		Extracted Data	
	2024-25 Budget																											2024-25 Budget			Adjustments*	2024-25 Calculations
	Ā										13,165,775.00	3,022,291.90	288,617.90		13,454,392.90	13,454,392.90	227,778.00		2,733,674.00		15,879,395.90		0.9937		1.0362	15,421,801.14		#	750,000.00		Entered Data/ Totals	

2024-25	2023-24		
36 73890 0000000 Form GANN E8AH8EUBH1(2023-24)	ions	Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculation:	r Valley Unified sernardino County

Gann Contact Person	Robin Schreiner						"* Please provide below an explanation for each entry in the adjustments column."	(Line D9d)	(Lines D4 plus D10)		
Contact Email Address	rschreiner@sv usdk12.net									Extracted Data	
Address	usdk12.net									Adjustments*	2023-24 Calculations
	,							15,421,801.14	15,421,801.14	Entered Data/ Totals	
Contact Phone Number	(760) 254-1334									Extracted Data	
Number										Adjustments*	2024-25 Calculations
									15,879,395.90	Entered Data/ Totals	

Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

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Part I - General Administrative Share of Plant Services Costs

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

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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

2,211,514,34

- 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

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)

29,564,745,38

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)

7.48%

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

2,312,324.48

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

440,780.48

Unaudited Actuals 2023-24 Unaudited Actuals indirect Cost Rate Worksheet

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	50,750.0
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.0
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)	425,823.1
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)	0.0
7. Adjustment for Employment Separation Costs	-
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,229,678.1
9. Carry-Forward Adjustment (Part IV, Line F)	0,0
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	
B. Base Costs	3,229,678.1
	22 244 264 0
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,244,264.0
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,862,791.5
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,051,501.9
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	277,144.9
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.0
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,860,830.1
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.0
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)	215,447.7
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)	0.0
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)	5,266,999.7
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)	0.0
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.0
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	96,734.7
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	202,067.2
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,021,303.9
	0.0
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	39,099,086.0
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	6.00
(Line A8 divided by Line B19)	8.26
D. Preliminary Proposed Indirect Cost Rate	
	8.26°

File: ICR, Version 7

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

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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) 3,229,678.12 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year (263,621.07) 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 (8.09%) times Part III, Line B19); zero if negative 0.00 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00 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 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 0.00

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

			Approved indirect cost rate:	8.09%
			Highest rate used in any program:	0.00%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

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					
Adjusted Beginning Fund Balance	9791-9795	810,754.05		316,203.06	1,126,957.11
2. State Lottery Revenue	8560	432,494.83		224,110.62	656,605.45
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
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,243,248.88	0.00	540,313.68	1,783,562.56
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	162,550.00		0,00	162,550,00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	37,450.00		0.00	37,450.00
4. Books and Supplies	4000-4999	131,157.99		73,558.92	204,716.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			166,787.92	166,787.92
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00		E PAAI	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		Ser E. Tu	0.00
 Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) 		331,157.99	0.00	240,346.84	571,504.83
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	912,090.89	0.00	299,966.84	1,212,057.73

D. COMMENTS:

These expenses are for on-line adoption instructional materials as well as subscriptions and licenses for Ed Option Academy courses we have available for our students. The nature of these expenses, being on-line access, are coded to 5800.

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

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

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Fun	ds 01, 09, and 62		2023-24
Goals	Functions	Objects	Expenditures
Ali	All	1000- 7999	46,442,039.61
All	Ali	1000- 7999	2,445,939.71
All	5000-5999	1000- 7999	0.00
All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	2,025,436.50
All	9100	5400- 5450, 5800, 7430- 7439	0.00
All	9200	7200- 7299	0.00
All	9300	7600- 7629	0.00
	9100	7699	
All	9200	7651	0.00
7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
All	All	8710	
	All	All 5000-5999 All except 7100-7199 All 9100 All 9200 All 9200 All 9200 All 9200 All except 5000-5999, 9000-9999	All All All 1000-7999

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		Politication	
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	le 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)			2,025,436.50
D. Plus additional MOE expenditures:		1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	Ali	All 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)			41,970,663.40
Section II - Expenditures Per ADA			2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			1,923.57
B. Expenditures per ADA (Line I.E div ided by Line II.A)			21,819.15

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

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.)	35,818,545,37	19,787.61
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior y ear MOE calculation		
(From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	35,818,545.37	19,787.61
B. Required	55,616,045.37	15,767.61
effort (Line A.2 times 90%)	32,236,690.83	17,808.85
C. Current year expenditures (Line I.E and Line II.B)	41,970,663.40	21,819.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
,		

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

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 2025-26 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 2023-24 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

			Teacher Full-Time Equivalents	me Equivalents		Classroom Units	m Units	Pupils Transported
		Instructional Supervision and Administration (Functions 2400 - 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 Undis	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	705,021.35	658,121.33	589,40	0.00	5,679,786.95	0.00	1,449,078.77
B. Enter Allocation Factor(s) by Goal:	Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allor undistribute	(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	Description							
0001		4.00	4.00	4.00		4.00		
1110	Regular Education, K–12	98.00	98.00	98.00		340.00		1,385.00
3100	Alternative Schools							
3200	Continuation Schools	3.00	3.00	3.00		3,00		40.00
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							
3700	Specialized Secondary Programs							
3800	Career Technical Education	1.80	1.80	1.80		2.00		
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)	17.00	17.00	17.00		17.00		270.00
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description		N 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
1	Child Development (Fund 12)					0.00		
•	Cafeteria (Funds 13 & 61)				The second second	7.00		
C. Total Allocation Factors	actors	123,80	123.80	123.80	0.00	374.00	0.00	1,695.00

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report

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46,442,039.59	3,188,970.07	4,941,232,20	38,311,837.32	B,492,597.79	29,819,239.53	Total General Fund and Charter Schools Funds Expenditures	l
0.00		0.00				Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)	l
371,966.07		250,473.30	121,492.77	121,492.77		Adult Education, Child Dev elopment, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)	Other Funds
191,277.00	191,277.00					Other Outgo	ļ
2,937,988.78	2,937,988.78					Facilities Acquisition & Construction	1
0.00	0.00					Enterprise	1
59,704.29	59,704.29					Food Services	- Card
0.00		0.00	0.00	0.00	0.00	Child Care and Development Services	Other Costs
0,00		0,00	0.00	0,00	0,00	Community Services	8100
0.00		0.00	0,00	0.00	0.00	Nonagency - Other	7150
276.19		30.21	245.98	0,00	245.98	Nonagency - Educational	7110
0.00		0.80	0.00	0.00	0.00	Regional Cocupational Cornig (KOCIF)	Other Code
7,348,287,37		803,828.30	6,544,459.07	676,264.15	5,868,194.92	Special Education	5000-5999
0,00		0,00	0.00	0.00	0.00	Migrant Education	4850
0,00		0.00	0.00	0.00	0.00	Bilinguel	4760
0,00		0,00	0.00	0,00	0,00	Adult Career Technical Education	4630
0,00		0.00	0.00	0.00	0.00	Adult Correctional Education	4620
0.00		0.00	0.00	0.00	0.00	Adult Independent Study Centers	4610
0,00		0.00	0.00	0.00	0,00	Regular Education, Adult	4110
470,876.99		51,509.18	419,367.81	50,201.28	369,166,53	Career Technical Education	3800
0.00		0.00	0.00	0.00	0,00	Specialized Secondary Programs	3700
0.00		0.00	0.00	0.00	0.00	Community Day Schools	3550
0,00		0.00	0.00	0.00	0,00	Opportunity Schools	3400
0.00		0,00	0,00	0.00	0.00	Independent Study Centers	3300
945,188.14		103,394.02	841,794.12	112,803.15	728,990.97	Continuation Schools	3200
0.00		0.00	0.00	0.00	0.00	Alternative Schools	3100
33,919,353.94		3,710,434.17	30,208,919.77	7,427,027.63	22,781,892.14	Regular Education, K-12	1110
197,120.82		21,563,02	175,557.80	104,808,81	70,748,99	Pre-Kindergarlan	Instructional Goals 0001
Total Costs by Program (col. 3 + 4 + 5) Column 6	Other Costs (Schedule OC) Column 5	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Subtotal (col. 1 + 2) Column 3	Allocated (Schedule AC) Column 2	Direct Charged (Schedule DCC) Column 1	Program/Activity	Goal
				Direct Costs			

		Functions 7100-7199 for mals 8100 and 8500	* Eunctions 7400-741										
29.819.239.53	0.00	13.036.00	0.00	0.00	277.144.90	625,580,82	3.043.752.99	2,862,043,75	442,764,84	200,897.06	22,354,019.17	Total Direct Charged Costs	Total Direct C
0.00	0.00	0.00	0.00	0.00		0.00	0,00	0.00	0.00	0.00	0.00	Child Care and Development Services	8500
0,00	0.00	0.00	0,00	0.00		0,00	0.00	0.00	0.00	0.00		Community Services	8100
0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	Nonagancy - Other	7150
245,98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.98	Nonagancy - Educational	Other Goals 7110
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	ROC/P	8000
5,868,194.92	0.00	0.00			0.00	625,580.82	1,747,057.41	0.00	0.00	183,427.31	3,312,129.38	Special Education	5000-5999
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Migrant Education	4850
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Bilingual	4760
0.00	0.00	0.00			0,00	0.00	0.00	0.00	0.00	0,00	0.00	Adult Career Technical Education	4630
0,00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Adult Correctional Education	4620
0.00	0.00	0,00			0,00	0,00	0,00	0,00	0.00	0.00	0.00	Adult Independent Study Centers	4610
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Regular Education, Adult	4110
369,166.53	0.00	5,496.00			45,510.00	0.00	0.00	0.00	0.00	0.00	318,160.53	Career Technical Education	3800
0.00	0.00	0.00			0.00	0.00	0.00	0,00	0.00	0.00	0.00	Specialized Secondary Programs	3700
0,00	0.00	0.00			0,00	0.00	0.00	0.00	0.00	0.00	0.00	Community Day Schools	3550
0.00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0.00	Opportunity Schools	3400
0,00	0.00	0.00			0.00	0.00	0.00	0,00	0.00	0.00	0,00	Independent Study Centers	3300
728,990.97	0.00	0.00			0.00	0.00	260,250.13	208,076.36	0.00	0.00	260,664.48	Continuation Schools	3200
0,00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0.00	Alternative Schools	3100
22,781,892.14	0,00	7,540.00			231,634.90	0.00	1,036,445,45	2,653,967.39	442,764.84	17,469,75	18,392,069,81	Regular Education, K-12	1110
70,74B.99	0,00	0,00		7	0,00	0.00	0,00	0.00	0.00	0.00	70,748.99	Pre-Kindergarten	0001
													Instructional Goals
Total	(Function 8700)	(Functions 8100- 8400)	(Functions 7000- 7999, except 7210)*	(Functions 5000- 5999)	(Functions 4000- 4999)	(Function 3600)	(Functions 3110- 3150 and 3900)	(Function 2700)	(Functions 2420- 2495)	(Functions 2100- 2200)	(Functions 1000-	Type of Program	Goal
	Facilities Rents and Leases	Plant Maintenance and Operations	General Administration	Community Services	Ancillary Services	Pupil Transportation	Pupil Support Services	School Administration	Library, Media, Technology and Other Instructional Resources	Instructional Supervision and Administration	Instruction		

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Co.	Allocated Support Costs (Based on factors Input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	44,062.43	60,746.38	0.00	104,808.81
1110	Regular Education, K-12	1,079,529.44	5,163,442.68	1,184,055.51	7,427,027.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Certinustion Schools	33,D46.81	45,559.79	34,196.55	112,803.15
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	19,828.09	30,373.19	0.00	50,201.28
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 Carear Technical Education	0.00	0.00	0.00	0.00
4760	Blinguel	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)	187,265.31	258, 172, 13	230,826,71	676,264.15
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	15,186.60	0.00	15,186.60
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
-	Cafeteria (Funds 13 and 61)	0.00	106,306.17	0.00	106,306.17
Total Allocated Support Costs		1,363,732.08	5,679,786.94	1,449,078.77	8,492,597.79

Unaudited Actuals 2021-24 2021-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

12,28%	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (ASD)	Ĺ	_
40,229,601.28	Total Direct Charged and Allocated Costs (B3 + C5)	D,	_
1,917,763.96	Total Direct Charged Costs in Other Funds	Çn	_
0.00	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	4	_
1,715,696.71	Call claria (Funds 13 & 61, Objects 1000-5999, accept 5100)	ω	_
0.00	Child Development (Fund 12, Objects 1000-5989, except 5:00)	2	_
202,067.25	Adult Education (Fund 11, Objects 1000-5989, except 5100)	_	_
	Direct Charged Costs in Other Funds	c.	_
38,311,837.32	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	w	
8,492,597,79	Total Allocated Coets (from Form PCR, Column 2, Total)	N	
29,819,239.53	Total Direct Charged Coets (from PCR, Column 1, Total)	1	
	Direct Charged and Allocated Costs in Ganaral Fund and Charter Schools Funds	В.	
4,941,232.21	Total Central Administration Costs in General Fund and Charler Schoole Funds	S	
483,627.27	Centralizad Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7899)	4	_
2,527,772.24	Other General Administration (Funds 01, 08, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7689)	3	
50,750.00	External Financial Audits (Funds 01, 08, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)	2	
1,879,082.70	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1	
	Central Administration Costs in General Fund and Charter Schools Funds	A.	_

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

3,188,970.07	191,277.00	2,937,988.78	0.00	59,704.29	Total Other Costs
191,277.00	191,277.00				Other Outgo (Objects 1000 - 7999)
2,937,988.78		2,937,988.78			Facilities Acquisition & Construction (Objects 1000-5700)
0.00			0.00		Enterprise (Objects 1000-5999, 6400-5920)
59,704.29				59,704.29	Food Services (Objects 1000-5939, 6400-5920)
Total	(Functions 9000- 9999)	(Function 8500)	(Function 6000)	(Function 3700)	Type of Activity
	Other Outgo	Facilities Acquisition & Construction	Enterprise	Food Services	

Unaudited Actuals 2023-24 General Fund Special Education Revenue Allocations Setup

Current LEA:	36-73890-000000	Silver Valley Unified
Selected SELPA:	RR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
RR	Desert/Mountain	

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - rfund		t Costs - fund	1-45	h-Ad	Due	D
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND	1							
Expenditure Detail	10,879.07	0,00	0.00	0,00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							450,781.37	23,008.16
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			Niem neuton	2.5-10.104	0.00	0.00		
Fund Reconciliation				30			0,00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND							0,00	
Expenditure Detail		U-10			Men			
Other Sources/Uses Detail						3 (1		
Fund Reconciliation	1						0,00	0.00
11 ADULT EDUCATION FUND	1						0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0,00	0,00	0.00	0.00	0.00		
Fund Reconciliation	1				0.00	0.00	0.00	13,741.64
12 CHILD DEVELOPMENT FUND							0,00	15,741.04
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail	0,00	0,00	0,00	0,00	0,00	0,00		
Fund Reconciliation					0,00	0,00	0.00	.11
13 CAFETERIA SPECIAL REVENUE FUND							0.00	.11
Expenditure Detail	0,00	(10,879.07)	0.00	0.00				
Other Sources/Uses Detail	0.00	(10,079.07)	0.00	0.00	0,00	0,00		
Fund Reconciliation			100		0.00	0,00	22,863,42	51,667.55
14 DEFERRED MAINTENANCE FUND			1.12.7				22,003.42	51,007.50
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation				311.17	0.00	0.00	0,00	0,00
15 PUPIL TRANSPORTATION EQUIPMENT FUND							0,00	0,00
	0,00	0,00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		2 7 5 IV	0.00	0.00		
Fund Reconciliation			574		0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN							0.00	0.00
CAPITAL OUTLAY	1. 7-		5.75	×12				
Expenditure Detail	1,307/210							
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0,00
18 SCHOOL BUS EMISSIONS REDUCTION FUND				F. 1				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - rfund		t Costs - fund	Indexes	Interior	Due	B =
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.0
19 FOUNDATION SPECIAL REVENUE FUND								;
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation		F T p ' h	E TO THE				0.00	0.0
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS			14.			•		
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				4			0.00	0.0
21 BUILDING FUND								
Expenditure Detail	0.00	0,00		9-34				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
25 CAPITAL FACILITIES FUND			7.					
Expenditure Detail	0.00	0.00	10 10 1					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			V				0.00	0.0
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND				1.3				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			4.118		0.00	0.00		
Fund Reconciliation							0.00	0.0
35 COUNTY SCHOOL FACILITIES FUND				6 3		 		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0,00			0.00	0.00		
Fund Reconciliation				The state of	0.00	0.00	0.00	0.0
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.0
Expenditure Detail	0.00	0.00	100					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	385,227.3
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS			180100	100				
Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	100		100				0.00	0.0
51 BOND INTEREST AND REDEMPTION FUND	12 200							
Expenditure Detail	- [= "							
Other Sources/Uses Detail	1, 17 17				0.00	0.00		
Fund Reconciliation				140	,		0,00	0.0
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	5 1 7 7		- 1-1			-	-100	2.0
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					3.00	3.00	0.00	0.0
53 TAX OVERRIDE FUND							0.00	0.0
Expenditure Detail								

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - rfund		t Costs - fund			Due	
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail	THE PARTY				0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND	10.1							
Expenditure Detail				1000				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		.9		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1						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	0.0
67 SELF-INSURANCE FUND	1		3H7-111	111				
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail				110.00	0.00	0.00		
Fund Reconciliation							0.00	.0
71 RETIREE BENEFIT FUND								
Expenditure Detail			1000					
Other Sources/Uses Detail			13 - 1		0.00	- P		
Fund Reconciliation				/ III / E /			0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND			1 1	- 5				
Expenditure Detail	0.00	0.00	1.11					
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			- 1				0,00	0.0
95 STUDENT BODY FUND			11.74					
Expenditure Detail								

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description		Costs - fund Transfers Out 5750		Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation		1					0.00	0.00
TOTALS	10,879.07	(10,879.07)	0.00	0.00	0.00	0.00	473,644.79	473,644.79

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

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

STATE																FEDER/														2	1014	
AND LOCAL EXPENDITU		8980			7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	AL EXPENDITURES (Fun			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999		Object Code
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	TOTAL COSTS	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	TOTAL COSTS	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Cutlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benef its	Classified Salaries	1000-1999 Certificated Salaries	UNDUPLICATED PUPIL COUNT	Description
677 100 20			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	1	1.675.301.51	676,264,15	676,264,15	0.00	0.00	999,037.36	0.00	0.00	0.00	96,563.37	38,11	302,513.60	22,729.98	577,192.30		Special Education, Unspecified (Goal 5001)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Regionalized Services (Goal 5050)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Regionalized Program Specialist (Goal 5060)
			0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0,00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Special Education, Infants (Goal 5710)
			11,769.00	0.00	0.00	0.00	11,769.00	0.00	0.00	0.00	0.00	11,769.00	0.00	0.00	0.00		373.659.30	0.00		0.00	0.00	373,659.30	0.00	0.00	0.00	0.00	11,769.00	110,302.26	0.00	251,588.04		Education, Preschool Students (Goal 5730)
1 222 222 22			499,797.00	0.00	0.00	0.00	499,797.00	0.00	0.00	0.00	0.00	0.00	202,105.50	297,691.50	0.00	\pm	4.495.498.26	0.00		0.00	0.00	4,495,498.26	0.00	0.00	0.00	1,348,222.56	19,846.99	1,084,606.62	808,892.18	1,233,929,91		Spec. Education, Ages 5-22 (Goal 5760)
			0.00	0.00			0.00										0.00	0.00				0.00										Adjustments*
2 062 710 25	511,565.00		511,566.00	0.00	0.00	0.00	511,566.00	0.00	0.00	0.00	0.00	11,769.00	202, 105.50	297,691.50	0.00	1	6.544.459.07	676,264,15	676,264,15	0.00	0.00	5,868,194.92	0.00	0.00	0.00	1,444,785.93	31,654.10	1,497,422.48	831,622.16	2,062,710.25	363.00	Total

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

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

3,221,263.41								TOTAL COSTS	
3,221,263.41								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)	8980
0.00								Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	8980
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	Total Indirect Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0,00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
0.00	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	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0,00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6000-6999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services and Other Operating Expenditures	5000-5999
0.00		0,00	0,00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Employ ee Benefits	3000-3999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Classified Salaries	2000-2999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
								LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	OCAL EXPENDITURES (
6,032,893.07								TOTAL COSTS	
0.00								Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	8980
6,032,893.07	0.00	3,995,701.26	361,890.30	0.00	0.00	0.00	1,675,301.51	TOTAL BEFORE OBJECT 8980	
676,264.15	0.00	0.00	0.00	0.00	0.00	0.00	676,264.15	Total Indirect Costs and PCR Allocations	
676,264.15							676,264.15	Program Cost Report Allocations	PCRA
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
5,356,628,92	0.00	3,995,701.26	361,890.30	0.00	0.00	0.00	999,037.36	Total Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0.00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6000-6999
1,444,785.93		1,348,222.56	0.00	0.00	0.00	0.00	96,563.37	Services and Other Operating Expenditures	5000-5999
19,885,10		19,846.99	0.00	0.00	0.00	0.00	38.11	Books and Supplies	4000-4999
1,295,316.98		882,501.12	110,302.26	0.00	0.00	0.00	302,513.60	Employ se Benefits	3000-3999
533,930,66		511,200.68	0.00	0.00	0,00	0.00	22,729,98	Classified Salaries	2000-2999
Total	Adjustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

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

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

Z0ZZ-Z3 Expenditures		A. State and Local	B. Local Only
.1	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,815,714.97	2,419,314.05
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
ώ	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL 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)		
ģ s	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation		
	(Sum lines 1 through 4)	4,815,714.97	2,419,314.05
C. Unduplicated Pupil Count			
	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LFA (LF-CY) worksheet	317.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
ω	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation		
	(Line C1 plus Line C2)	317.00	

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

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

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 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

allow the LEA to compare the 2023-24 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 2023-24 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 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 at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls. 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available

expenditures only; and (4) local expenditures only on a per capita basis. 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

possibility that the LEA may want, or need, to switch methods in future years. 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

											SECTION 1
Total exempt reductions	Provide the condition number, if any, to be used in the calculation below.	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c),	4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.	c. No longer needs the program of special education.	 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 	a. Has left the jurisdiction of the agency;	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:	2. A decrease in the enrollment of children with disabilities.	 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	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	Exempt Reduction Under 34 CFR Section 300,204
0.00	State and Local						stly program, as determi			he required MOE standar and include the IDEA Mo	
0.00	Local Only						ined by the SEA,			d. Reductions mayDE Exemption	

SECTION 2

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.

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

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

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA:

Desert/Mountain (RR)

			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:
		(e) 0.00 (f)	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). Available to set aside for EIS (line (b) minus line (e), zero if negative)
		0.00 (d)	If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).
		0.00 (b)	Current year funding (IDEA Section 619 - Resource 3315) Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)
		0.00 (a)	Maximum available for MOE reduction (50% of increase in funding)
		0.00	Increase in funding (if difference is positive)
			Less: Prior y ear's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)
Local Only	State and Local		Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)
			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. 108-445].

SECTION 3

Column A

Column B

Column C

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

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

n Bernardino County

SELPA:

Desert/Mountain (RR)

		Expenditures (LE-CY Worksheet) FY 2023-24	Expenditures Comparison Year FY 2022-23	Difference (A - B)
A. COMBINED	COMBINED STATE AND LOCAL EXPENDITURES METHOD 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	6,544,459,07		
	b, Less: Expenditures paid from federal sources	511,566.00		
	c. Expenditures paid from state and local sources	6,032,893.07	4,815,714.97	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,815,714.97	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,032,893.07	4,815,714.97	1,217,178.10
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual FY 2023-24	Comparison Year FY 2022-23	Difference
Ń	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	6,544,459.07		
	b. Less: Expenditures paid from federal sources	511,566.00		
	c. Expenditures paid from state and local sources	6,032,893.07	4,815,714.97	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		4,815,714.97	
	less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,032,893.07	4,815,714.97	
	d. Special education unduplicated pupil count	363,00	317.00	
	e. Per capita state and local expenditures (A2c/A2d)	16,619.54	15,191.53	1,428.01
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			
B. LOCAL EXP	B. LOCAL EXPENDITURES ONLY METHOD			

Actual

Comparison Year

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

	ment is met based on the perboth sections 3,A and 3.B;	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 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: 50% reduction (s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures(B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.
nent	is met based on the per	
		Actu FY 202: 3,221
		Actu FY 202: 3,221 3,221
		A ctu FY 202: 3,221
		Actu FY 202 3,221
		Actu FY 202: 3,221
		Actu FY 202: 3,221
		Actu FY 202 3,221
		Actu FY 202: 3,221
	ctual vs. actual method	Actual FY 2023-24
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.	ent is met based on the
		3,221,263,41
		3,221,263.41
8	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.	tual vs. actual method
		FY 2023-24

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	de Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
TOTAL EX	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999							
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						21
5000-5999	Services and Other Operating Expenditures						
6000-6999							
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
EXPENDIT	EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Cutlay (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				Wall Services		
	TOTAL COSTS	0.00	0.00	0.00	0,00	0.00	0.00
EXPENDIT	EXPENDITURES - Pald from Local Sources						
1000-1999	Certificated Salaries						

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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
2000-2999	Classified Salaries						
3000-3999	Employ ee 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
UNDUPLICAT	UNDUPLICATED PUPIL COUNT						

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

2000-2999	1000-1999	EXPENDITURE		8980			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	EXPENDITURE			PCRA	7350	7310		7430-7439		99	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EXPENI	Object Code
Classified Salaries	Certificated Salaries	EXPENDITURES - Paid from Local Sources	TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	EXPENDITURES - Paid from State and Local Sources	TOTAL COSTS	Total Indirect Costs and PCR Allocations	Program Cost Report Allocations	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Idea Dilect Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	TOTAL EXPENDITURES - All Sources	Description
			0.00		0.00	0.00				0.00										0.00	0.00				0.00										Hesperia Unified (RR06)
			0.00		0.00	0.00				0,00										0.00	0.00				0.00										Lucerne Valley Unified (RR07)
			0.00		0.00	0.00				0.00										0.00	0.00				0.00										Needles Unified (RR08)
			0.00		0.00	0.00				0.00										0.00	0.00				0.00										Oro Grande Elementary (RR09)
			0.00		0.00	0.00				0.00										0.00	0.00				0.00										Silver Valley Unified (RR10)
			0.00		0.00	0.00				0.00										0.00	0.00				0.00										Trona Joint Unified (RR11)

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Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	Hesperia Unified (RR06)	Lucerne Valley Unified (RR07)	Needles Unified (RR08)	Oro Grande Elementary (RR09)	Silver Valley Unified (RR10)	Trona Joint Unified (RR11)
3000-3999	Employ ee 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
UNDUPLICA	UNDUPLICATED PUPIL COUNT						

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

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Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
TOTAL EXPER	TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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
EXPENDITUR	EXPENDITURES - Pald from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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
EXPENDITURI	EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

California Dept of Education
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File: SEMA, Version 7

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

		Victor Elementary	Victor Valley Union	Snowline Joint	Helendale	Excelsion Charter	Norton Science and
Object Code	Description	(RR12)	(RR13)	(RR16)	(RR17)	(RRA1)	(RRA10)
3000-3999	Employ ee 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
7940	Transfers of lutinosis () and						
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 I Inrestricted Revenues to Federal Resources (from EXDENDITI IRES.						
0800	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			Carolica Silli			
	TOTAL COSTS	0.00	0.00	0,00	0.00	0.00	0.00
UNDUPLICAT	UNDUPLICATED PUPIL COUNT						

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA:

Desert/Mountain (RR)

Object Code	Description	School Corona- Norco (RRA16)	Academy for Academic Excellence (RRA2)	High and Middle College (RRA9)	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	ocal Sources					
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee 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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by SELPA (SE-CY)

36 73890 0000000 Report SEMA E8AH8EUBH1(2023-24)

SELPA:

Desert/Mountain (RR)

		Excelsior Charter School Corona- Norco	Academy for	Health Sciences High and Middle College		
Object Code	Description	(RRA16)	(RRA2)	(RRA9)	Adjustments*	Total
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	
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
	Total Indirect Costs	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	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	
8980	Contributions from Unrestricted Revenues to State Resources	A That				
	TOTAL COSTS	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 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

100-1999 Certificated Salaries 589,366,00 283,642,00 283,042	Object Code	Description UNDUPLICATED PUPIL COUNT	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)		Special Education, Infants (Goal 5710)		Education, Spec. Preschool Education, Students Ages 5-22 (Goal 5730) (Goal 5760)	Education, Preschool Students (Goal 5730)
589, 34 283, 64 283, 64 98, 55 994, 70 994, 70 994, 70 994, 70 994, 70 994, 70 994, 70		UNDUPLICATED PUPIL COUNT								
23,14 283,64 98,55 98,57 994,77 994,77 994,77 994,77 994,77		TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) Certificated Salaries	589,356.00	0,00	Ų	0.00		0.00	0.00 0.00	0.00 0.00 197,818.00
283,6- 98,55 994,70 994,70 994,70 994,70 994,70 994,70	2000-2999	Classified Salaries	23,148.00	0,00	91	0.00		0.00	0.00 0.00 0.00	0.00 0.00 0.00
98,56 994,70 994,70 994,70 994,70 994,70	3000-3999	Employee Benefits	283,642.00	0,00	- 1	0.00		0.00	0.00 0.00	0.00 0.00 69,857.00
98,55 994,70 994,70 994,70 994,70 994,70 994,70 994,70	4000-4999	Books and Supplies	0.00	0.00		0.00		0.00	0.00 0.00	0.00 0.00 11,769.00
994,70 994,70 994,70 283,64 283,64 994,70 994,70	5000-5999	Services and Other Operating Expenditures	98,558.00	0.00	ŏ	0.00		0.00	0.00 0.00	0.00 0.00 2,000.00
994,70 994,70 994,70 994,70 994,70	6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	o.	0.00	0.00		0,00	0.00 0.00	0.00 0.00 0.00
994,70 994,70 994,70 283,64 98,56 994,70 994,70	7130	State Special Schools	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
994,70 994,70 589,30 23,11 283,64 994,70 994,70	7430-7439	Debt Service	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
994,70 589,30 23,14 283,64 994,70 994,70		Total Direct Costs	994,704.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 281,444.00
994,70 589,30 23,14 283,60 994,70 994,70	7310	Transfers of Indirect Costs	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
994,70 589,30 23,14 283,64 99,4,70 994,70	7350	Transfers of Indirect Costs - Interfund	0.00		0.00	0.00 0.00		0,00	0.00 0.00	0.00 0.00 0.00
als rices		Total Indirect Costs	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
als rices		TOTAL COSTS	994,704.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 281,444.00
Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	STATE AND LOCA 1000-1999	L BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) Certificated Salaries	589,356.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 197,818.00
Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	2000-2999	Classified Salaries	23,148.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	3000-3999	Employee Benefits	283,642.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 69,857.00
Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	4000-4999	Books and Supplies	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	5000-5999	Services and Other Operating Expenditures	98,558.00		0.00	0.00 0.00		0.00	0.00 0.00 2	0.00 0.00 2,000.00
State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs Total indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals TOTAL COSTS	6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00		0.00	0.00		0,00	0.00 0.00	0.00 0.00 0.00
Debt Service 994,70 Total Direct Costs Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	7130	State Special Schools	0.00		0.00		0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Transfers of Indirect Costs Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	7430-7439	Total Direct Costs	0.00		9 8	0.00		0.00	0.00	0.00 0.00 0.00
Transfers of Indirect Costs - Interfund Total Indirect Costs TOTAL BEFORE OBJECT 8880 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	7310	Transfers of Indirect Costs	0.00		0.00		0,00	0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00
Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS	7350	Transfers of Indirect Costs - Interfund	0.00		0.00	0.00 0.00		0.00	0.00 0.00	0.00 0.00 0.00
Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) TOTAL COSTS		Total Indirect Costs	0.00		0.00	0.00 0.00		0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
5000-5999) TOTAL COSTS	8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400 except 3385 all goals: resources 3000-3178 & 3410-5810 moals		-) =						
		TOTAL COSTS								

California Dept of Education
SACS Financial Reporting Software - SACS V10.1
File: SEMB, Version 6

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

3,625,545.00								TOTAL COSTS	
3,625,545.00								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)	8980
0.00								Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)	8980
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	Total Indirect Costs	
0.00		0.00	0.00	0.00	0,00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
0.00	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	Debt Service	7430-7439
0,00		0.00	0.00	0.00	0.00	0.00	0.00	State Special Schools	7130
0,00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6000-6999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services and Other Operating Expenditures	5000-5999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
0.00		0.00	0,00	0.00	0.00	0.00	0.00	Employee Benefits	3000-3999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Classified Salaries	2000-2999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
Total	Adjustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

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

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

	8980			7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	101		Object Code
TOTAL COSTS	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benef its	Classified Salaries	1000-1999 Certificated Salaries	IOIAL COSIS	Total Indirect Costs	Program Cost Report Allocations (non-add)	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefils	Classified Salaries	Certificated Salaries	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	UNDUPLICATED PUPIL COUNT	Description
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	999,037.36	0.00	676,264.15	0.00	0,00	999,037.36	0.00	0.00	0.00	96,563.37	38.11	302,513,60	22,729.98	577,192.30			Special Education, Unspecified (Goal 5001)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			Regionalized Services (Goal 5050)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		No.	Regionalized Program Specialist (Goal 5060)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			Special Education, Infants (Goal 5710)
		11,769.00	0.00	0.00	0.00	11,769.00	0.00	0.00	0.00	0.00	11,769.00	0.00	0.00	0.00	373,659.30	0.00		0.00	0.00	373,659.30	0.00	0.00	0.00	0.00	11,769.00	110,302.26	0.00	251,588.04			Special Education, Preschool Students (Goal 5730)
		499,797.00	0.00	0.00	0.00	499,797.00	0,00	0.00	0.00	0,00	0.00	202, 105.50	297,691.50	0.00	4,495,498.26	0.00		0.00	0.00	4,495,498.26	0.00	0.00	0.00	1,348,222.56	19,846.99	1,084,606.62	808,892.18	1,233,929.91			Spec. Education, Ages 5-22 (Goal 5760)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0,00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0,00			Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)
		0.00	0.00			0.00									0.00	0.00				0.00											Adjustments*
511,566.00	0.00	511,566.00	0.00	0.00	0.00	511,566.00	0.00	0,00	0,00	0.00	11,769.00	202,105.50	297,691.50	0.00	5,868,194.92	0.00	676,264.15	0,00	0,00	5,868,194.92	0.00	0.00	0.00	1,444,785.93	31,654.10	1,497,422.48	831,622.16	2,062,710.25		363.00	Total

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

		7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	LOCAL EXPE		8980			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	STATE AND LOC	Object Code
TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Program Cost Report Allocations (non-add)	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	Description
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				999,037.36	0.00	676,264.15	0.00	0.00	999,037.36	0.00	0.00	0.00	96,563.37	38.11	302,513.60	22,729.98	577,192.30		Special Education, Unspecified (Goal 5001)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00				0.00	0.00		0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00		Regionalized Services (Goal 5050)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0,00	0.00	0.00	0.00	0,00				0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Regionalized Program Specialist (Goal 5060)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00		0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Special Education, Infants (Goal 5710)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00				361,890.30	0.00		0.00	0.00	361,890.30	0.00	0.00	0.00	0.00	0.00	110,302.26	0.00	251,588.04		Special Education, Preschool Students (Goal 5730)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00				3,995,701.26	0.00		0.00	0.00	3,995,701.26	0.00	0.00	0.00	1,348,222.56	19,846,99	882,501.12	511,200.68	1,233,929.91		Spec. Education, Ages 5-22 (Goal 5760)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00				0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00		Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)
0.00	0.00			0.00												0.00	0.00				0.00										Adjustments*
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00		5,356,628.92	0.00	5,356,628.92	0.00	676,264.15	0.00	0.00	5,356,628.92	0.00	0.00	0.00	1,444,785.93	19,885.10	1,295,316.98	533,930.66	2,062,710.25		Total

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

3,221,263.41									TOTAL COSTS	
3,221,263.41									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)	8980
0,00									Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	8980
Total	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) Adjustments*	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

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

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

36 73890 00000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA:

Desert/Mountain (RR)

LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE. 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 Budget by

http://www.cde.ca.gov/sp/se/as/documents/subseqy.trckwrksht.xls. 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: 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 the LEA to compare the 2024-25 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 2024-25 budgeted expenditures 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 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

expenditures only; and (4) local expenditures only on a per capita basis. 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

possibility that the LEA may want, or need, to switch methods in future years. 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

		Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300,205)	SECTION 2
0.00	0.00	Total exempt reductions	
Local Only	State and Local	Provide the condition number, if any, to be used in the calculation below.	
		5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).	
		4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.	
		c. No longer needs the program of special education.	
		 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 	
		a. Has left the jurisdiction of the agency;	
ned by the SEA,	nally costly program, as determir	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:	
		2. A decrease in the enrollment of children with disabilities.	
		 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	
l. Reductions may E Exemption	a reduction to the required MOE standard. Reductions may must complete and include the IDEA MOE Exemption	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 reduct 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 or Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.	
		Exempt Reduction Under 34 CFR Section 300.204	SECTION 1

Page 6

disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly

Silver Valley Unified San Bernardino County

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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA:

the ESEA) paid with the freed up funds:	under the ESEA) paid with	vities (which are authorized	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
		0.00 (f)	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). Available to set aside for EIS (line (b) minus line (e), zero if negative)
		(c) 0.00 (d)	If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).
		0.00 (b)	Vlaximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)
			Surrent year funding (IDEA Section 619 - Resource 3315)
		0.00 (a)	Vlaximum available for MOE reduction (50% of increase in funding)
		0.00	increase in funding (if difference is positive)
			Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)
Local Only	State and Local		Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)
			he required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds or 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 to MDE requirement under this exception [P.L. 108-446].
			So to 30% of the increase in IDEA Mark B section 611 funding in current year compared with prior year may be used to reduce

Silver Valley Unified San Bernardino County

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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Net expenditures paid from state and local sources d. Special education unduplicated pupil count	Net expenditures paid from state and local sources		Less: 50% reduction from SECTION 2	Less: Exempt reduction(s) from SECTION 1	Comparison year's expenditures, adjusted for MOE calculation	Add/Less: Adjustments and/or PCRA required for MOE calculation	c. Expenditures paid from state and local sources	b. Less: Expenditures paid from federal sources	a. Total special education expenditures	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method. 2. based on the per capita state and local expenditures.			If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Etigibility requirement is met based on the combination of state and local expenditures.	Net expenditures paid from state and local sources	Less: 50% reduction from SECTION 2	Less: Exempt reduction(s) from SECTION 1	Comparison year's expenditures, adjusted for MOE calculation	Add/Less: Adjustments and/or PCRA required for MOE calculation	c, Expenditures paid from state and local sources	b. Less: Expenditures paid from federal sources	a. Total special education expenditures	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. COMBINED STATE AND LOCAL EXPENDITURES METHOD			SECTION 3	
	363,00	5,485,581.00					5,485,581.00	511,566.00	5,997,147.00		FY 2024-25	Budgeted		5,485,581.00					5,485,581.00	511,566.00	5,997,147.00			(LB-B Worksheet) FY 2024-25	Budgeted Amounts	Column A	
	317.00	4,905,427.00	0.00	0.00	4,905,427.00	(438, 483.00)	5,343,910.00				FY 2023-24	Comparison		4,905,427.00	0.00	0.00	4,905,427.00	(438, 483.00)	5,343,910.00					Comparison Year FY 2023-24	Actual Expenditures	Column B	
											Difference			580,154.00										Difference (A - B)		Column C	

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

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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

B. LOCAL EXPENDITURES ONLY METHOD

							, -		
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.	Net expenditures paid from local sources	Less: 50% reduction from SECTION 2	Less: Exempt reduction(s) from SECTION 1	Comparison year's expenditures, adjusted for MOE calculation	Add/Less: Adjustments required for MOE calculation	a. Expenditures paid from local sources	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.		
penditures only	3,625,545.00					3,625,545.00		FY 2024-25	Budget
	3,246,648.00	0.00	0.00	3,246,648.00	0.00	3,246,648.00		FY 2023-24	Comparison Year
	378,897.00							Difference	

Ŋ 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

> FY 2024-25 Budget

Difference

Comparison Year FY 2023-24

3,625,545.00

3,246,648.00

3,246,648.00

0.00

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

b. Special education unduplicated pupil count

Net expenditures paid from local sources

3,625,545.00

3,246,648.00

0.00 0.00

9,987.73 363,00

10,241.79 317.00

(254.06)

c. Per capita local expenditures (B2a/B2b)

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

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Title

Sr. Director, Business Services

Robin Schreiner

Contact Name

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
TOTAL BUDGET - All Sources	- 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 a	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	Sources						

California Dept of Education
SACS Financial Reporting Software - SACS V10.1
File: SEMB, Version 6

Silver Valley Unified San Bernardino County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA:

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee 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						
INDIENT COUNT	DIDI COINT						
* Attach an addition	* Attach an additional sheet with explanations of any amounts in the Adjustments column						

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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	Hesperia Unified (RR06)	Lucerne Valley Unified (RR07)	Needles Unified (RR08)	Elementary (RR09)	Silver Valley Unified (RR10)	Trona Joint Unified (RR11)
TOTAL BUDGET - All Sources	- All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefils						
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
d	trailor or or intelligent occurs						
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	nd 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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA:

Object Code	Description	Hesperia Unified (RR06)	Lucerne Valley Unified (RR07)	Needles Unified (RR08)	Oro Grande Elementary (RR09)	Silver Valley Unified (RR10)	Trona Joint Unified (RR11)
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	PUPIL COUNT						

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

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA: Desert/Mountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
TOTAL BUDGET - All Sources	- All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefils						
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	nd 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						

Silver Valley Unified San Bernardino County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

36 73890 0000000 Report SEMB E8AH8EUBH1(2023-24)

SELPA:

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benef its						
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	PUPIL COUNT						

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

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SELPA:

0.00	0.00	0.00	0.00	0.00	IOTAL COSTS	
0.00					Contributions from Unrestricted Revenues to Federal Resources	8980
0.00	0.00	0.00	0.00	0.00	TOTAL BEFORE OBJECT 8980	
0.00	0.00	0.00	0.00	0.00	Total Indirect Costs	
0.00					Transfers of Indirect Costs - Interfund	7350
0.00					Transfers of Indirect Costs	7310
0.00	0.00	0.00	0.00	0.00	Total Direct Costs	
0.00					Debt Service	7430-7439
0.00					State Special Schools	7130
0.00					Capital Outlay (except objects 6500, 6700, 6910 & 6920)	6000-6999
0.00					Services and Other Operating Expenditures	5000-5999
0.00					Books and Supplies	4000-4999
0.00					19 Employee Benefits	3000-3999
0.00					Olassified Salaries	2000-2999
0.00					9 Certificated Salaries	1000-1999
					Sources	BUDGET - State and Local Sources
0.00	0.00	0.00	0.00	0.00	TOTAL COSTS	
0.00	0.00	0.00	0.00	0.00	Total Indirect Costs	
0.00					Transfers of Indirect Costs - Interfund	7350
0,00					Transfers of Indirect Costs	7310
0.00	0.00	0.00	0.00	0.00	Total Direct Costs	
0.00					Debt Service	7430-7439
0.00					State Special Schools	7130
0.00					Capital Outlay (except objects 6600, 6700, 6910 & 6920)	6000-6999
0.00					Services and Other Operating Expenditures	5000-5999
0.00					Books and Supplies	4000-4999
0.00					99 Employ ee Benefits	3000-3999
0.00					99 Classified Salaries	2000-2999
0.00					99 Certificated Salaries	1000-1999
					rces	TOTAL BUDGET - All Sources
Total	Adjustments*	Health Sciences High and Middle College (RRA9)	Academy for Academic Excellence (RRA2)	Excelsior Charter School Corona- Norco (RRA16)	ode Description	Object Code

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SELPA:

Object Code	Description	Excelsior Charter School Corona- Norco (RRA16)	Academy for Academic Excellence (RRA2)	Health Sciences High and Middle College (RRA9)	Adjustments*	Fotal
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	as of any amounts in the Adirestments column					