

G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:	
		2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,802.72	1,805.74	1,972.79	1,827.28	1,827.28	1,892.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,802.72	1,805.74	1,972.79	1,827.28	1,827.28	1,892.07
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.25	4.33	4.25	4.02	4.02	4.02
c. Special Education-NPS/LCI						
d. Special Education Extended Year		.08	.08			
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)	4.25	4.41	4.33	4.02	4.02	4.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,806.97	1,810.15	1,977.12	1,831.30	1,831.30	1,896.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	730,779.00	0.00	730,779.00	528,765.00	0.00	1,259,544.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	730,779.00	0.00	730,779.00	528,765.00	0.00	1,259,544.00
Capital assets being depreciated:						
Land Improvements	23,403,326.00	(8,695.00)	23,394,631.00	110,800.00		23,505,431.00
Buildings	43,829,686.00		43,829,686.00	1,215,572.00		45,045,258.00
Equipment	9,449,988.00	44,835.00	9,494,823.00	608,957.00	67,342.00	10,036,438.00
Total capital assets being depreciated	76,683,000.00	36,140.00	78,719,140.00	1,935,329.00	67,342.00	78,587,127.00
Accumulated Depreciation for:						
Land Improvements	(12,169,885.00)	2,220.00	(12,167,665.00)		933,501.00	(13,101,166.00)
Buildings	(25,588,638.00)	0.00	(25,588,638.00)		810,531.00	(26,399,169.00)
Equipment	(8,764,677.00)	62,067.00	(8,702,610.00)	67,342.00	144,266.00	(8,779,534.00)
Total accumulated depreciation	(46,523,200.00)	64,287.00	(46,458,913.00)	67,342.00	1,888,298.00	(48,279,869.00)
Total capital assets being depreciated, net excluding lease and subscription assets	30,159,800.00	100,427.00	30,260,227.00	2,002,671.00	1,955,640.00	30,307,258.00
Lease Assets		213,908.00	213,908.00			213,908.00
Accumulated amortization for lease assets		(43,346.00)	(43,346.00)			(43,346.00)
Total lease assets, net	0.00	170,562.00	170,562.00	0.00	0.00	170,562.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	30,890,579.00	270,989.00	31,161,568.00	2,531,436.00	1,955,640.00	31,737,364.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	62,257.00		62,257.00			62,257.00
Buildings			0.00			0.00
Equipment	449,158.00		449,158.00	150,384.00		599,542.00
Total capital assets being depreciated	511,415.00	0.00	511,415.00	150,384.00	0.00	661,799.00
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	(14,467.00)		(14,467.00)	10,708.00		(3,759.00)
Total accumulated depreciation	(78,644.00)	0.00	(78,644.00)	10,708.00	0.00	(67,936.00)
Total capital assets being depreciated, net excluding lease and subscription assets	432,771.00	0.00	432,771.00	161,092.00	0.00	593,863.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	432,771.00	0.00	432,771.00	161,092.00	0.00	593,863.00

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	67.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$14,785,730.26
	Appropriations Subject to Limit	\$13,968,576.89
	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	8.85%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 12, 2023
Clerk / Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

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

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2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I	Title II	Title IV	Comprehensive Support and Improvement	Comprehensive Support and Improvement	ESSER II	ESSER III Elem/Sec School
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4035	4127	3182	3182	3212	3213
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)				CSI Yermo School	CSI SV Academy		
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	247,005.00	0.00	1,428,774.80	1,619,464.95
2. a. Current Year Award	519,174.00	79,672.00	36,950.00	0.00	178,351.00	0.00	0.00
b. Transferability (ESSA)	0.00	36,950.00	(36,950.00)	0.00	0.00	0.00	0.00
c. Other Adjustments	(22,970.00)	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	496,204.00	116,622.00	0.00	0.00	178,351.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	496,204.00	116,622.00	0.00	247,005.00	178,351.00	1,428,774.80	1,619,464.95
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	276,066.08	0.00
6. Cash Received in Current Year	302,051.00	97,113.00	0.00	129,738.25	44,588.00	129,840.00	1,117,910.15
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	302,051.00	97,113.00	0.00	129,738.25	44,588.00	405,906.08	1,117,910.15
EXPENDITURES							
9. Donor-Authorized Expenditures	459,048.82	116,622.00	0.00	195,205.84	57,642.50	359,508.43	1,519,783.77
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	459,048.82	116,622.00	0.00	195,205.84	57,642.50	359,508.43	1,519,783.77
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts							

2022-23 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
(line 8 minus line 9 plus line 12)	(156,997.82)	(19,509.00)	0.00	(65,467.59)	(13,054.50)	46,397.65	(401,873.62)
a. Unearned Revenue						46,397.65	
b. Account's Payable							
c. Account's Receivable	156,997.82	19,509.00	0.00	65,467.59	13,054.50		401,873.62
14. Unused Grant Award Calculation (line 4 minus line 9)	37,155.18	0.00	0.00	51,799.16	120,708.50	1,069,266.37	99,681.18
15. If Carry over is allowed, enter line 14 amount here	60,125.18	0.00	0.00	56,799.16	120,708.50	1,069,266.37	86,381.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	459,048.82	116,622.00	0.00	195,205.84	57,642.50	359,508.43	1,519,783.77

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ESSER III Learning Loss	ELO STATE RESERVE	ELO GEER II	ELO Emergency Needs	ELO Learning Loss	SpEd ARP IDEA Local	ARP Fed PSCL Prgm
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3214	3216	3217	3218	3219	3305	3308
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	453,169.89	34,016.65	50,156.00	142,461.00	245,578.00	78,911.68	9,952.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	453,169.89	34,016.65	50,156.00	142,461.00	245,578.00	78,911.68	9,952.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	12,539.00	35,615.00	61,395.00	0.00	0.00
6. Cash Received in Current Year	327,780.69	34,016.65	37,617.00	106,846.00	184,183.00	(.32)	6,855.92
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	327,780.69	34,016.65	50,156.00	142,461.00	245,578.00	(.32)	6,855.92
EXPENDITURES							
9. Donor-Authorized Expenditures	453,169.89	34,016.65	50,156.00	142,461.00	245,578.00	78,911.68	9,952.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	453,169.89	34,016.65	50,156.00	142,461.00	245,578.00	78,911.68	9,952.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(125,389.20)	0.00	0.00	0.00	0.00	(78,912.00)	(3,096.08)
a. Unearned Revenue							

Silver Valley Unified
San Bernardino County

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

36 73890 0000000
Farm CAT
DSA48C6E3S(2022-23)

Description	008	009	010	011	012	013	014
b. Accounts Payable							
c. Accounts Receivable	126,389.20					78,912.00	3,096.08
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	453,169.89	34,016.65	50,156.00	142,461.00	245,578.00	78,911.68	9,952.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015			016			017		
	SpEd Local Assistance	SpEd Preschool IDEA	ARP HCY II	TOTAL	SpEd Local Assistance	SpEd Preschool IDEA	ARP HCY II	TOTAL	
AWARD									
1. Prior Year Carryover	0.00	0.00	19,171.00	4,328,660.97					
2. a. Current Year Award	425,128.00	13,355.00	0.00	1,252,630.00					
b. Transferability (ESSA)	0.00	0.00	0.00	0.00					
c. Other Adjustments	0.00	0.00	0.00	(22,970.00)					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	425,128.00	13,355.00	0.00	1,229,660.00					
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00					
4. Total Available Award (sum lines 1, 2d, & 3)	425,128.00	13,355.00	19,171.00	5,558,320.97					
REVENUES									
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	4,793.00	390,408.08					
6. Cash Received in Current Year	0.00	0.00	0.00	2,518,539.34					
7. Contributed Matching Funds	0.00	0.00	0.00	0.00					
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	4,793.00	2,908,947.42					
EXPENDITURES									
9. Donor-Authorized Expenditures	425,128.00	13,355.00	4,793.00	4,165,332.58					
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00					
11. Total Expenditures (lines 9 & 10)	425,128.00	13,355.00	4,793.00	4,165,332.58					
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00					
13. Calculation of Unearned Revenue or A/R & A/R amounts (line 8 minus line 9 plus line 12)	(425,128.00)	(13,355.00)	0.00	(1,256,385.16)					
a. Unearned Revenue				46,397.65					

Silver Valley Unified
San Bernardino County

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

36 73890 0000000
Form CAT
D9A48C6E3S(2022-23)

Description	015	016	017	
b. Accounts Payable				0.00
c. Accounts Receivable	425,128.00	13,355.00		1,302,782.81
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	14,378.00	1,392,988.39
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	1,393,280.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	425,128.00	13,355.00	4,793.00	4,165,332.58

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001			002			003		
	Child Development: UPK Planning	CTEIG	SWF	TOTAL	Child Development: UPK Planning	CTEIG	SWF	TOTAL	
STATE PROGRAM NAME									
RESOURCE CODE	6053	6387	6388		6053	6387	6388		
REVENUE OBJECT	8590	8590	8590		8590	8590	8590		
LOCAL DESCRIPTION (if any)			6330						
AWARD									
1. Prior Year Carry over	132,249.00	0.00	60,408.96	192,657.96					
2. a. Current Year Award	147,012.00	77,083.05	42,276.00	266,371.05					
b. Other Adjustments	0.00	0.00	0.00	0.00					
c. Adj Curr Yr Award	147,012.00	77,083.05	42,276.00	266,371.05					
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00					
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00					
4. Total Available Award	279,261.00	77,083.05	102,684.96	459,029.01					
(sum lines 1, 2c, & 3)									
REVENUES									
5. Unearned Revenue Deferred from Prior Year	131,464.00	7,989.01	31,070.88	170,523.89					
6. Cash Received in Current Year	147,797.00	78,353.07	44,429.60	270,579.67					
7. Contributed Matching Funds	0.00	80,804.89	0.00	80,804.89					
8. Total Available (sum lines 5, 6, & 7)	279,261.00	167,146.97	75,500.48	521,908.45					
EXPENDITURES									
9. Donor-Authorized Expenditures	132,249.00	111,075.88	95,275.86	338,600.74					
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00					
11. Total Expenditures (lines 9 & 10)	132,249.00	111,075.88	95,275.86	338,600.74					
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00					
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	147,012.00	56,071.09	(19,775.38)	183,307.71					
a. Unearned Revenue	147,012.00	56,071.09		203,083.09					
b. Accounts Payable				0.00					
c. Accounts Receivable		8,978.32	19,775.38	28,753.70					

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San Bernardino County

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

36 73890 0000000
Form CAT
D&A48C6E3S(2022-23)

Description	001				002				003			
14. Unused Grant Award Calculation (line 4 minus line 9)												
15. If Carryover is allowed, enter line 14 amount here												
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)												
	147,012.00				(33,992.83)			7,409.10				120,428.27
	147,012.00				56,071.09			0.00				203,083.09
					39,249.31			95,275.86				266,774.17

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

Silver Valley Unified
San Bernardino County

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

36 73890 0000000
Form CAT
DAA48C6E3S(2022-23)

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

2022-23 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	
	CNS Supply Chain Assistance	TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER	5486	
RESOURCE CODE		
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	0.00
2. a. Current Year Award	53,399.85	53,399.85
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	53,399.85	53,399.85
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	53,399.85	53,399.85
REVENUES		
5. Cash Received In Current Year	53,399.85	53,399.85
6. Amounts Included In Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	53,399.85	53,399.85
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures	0.00	0.00

Silver Valley Unified
San Bernardino County

2022-23 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

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Form CAT
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Description	001		
(line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)		53,399.85	53,399.85

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Lottery	ELOP	Educator Effectiveness	Prop 20 Lottery	AB602	SpEd Early Intervention Preschool	SpEd Dispute Prevention
RESOURCE CODE	1100	2600	6266	6300	6500	6547	6536
REVENUE OBJECT	8560	8590	8590	8560	8792	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	609,196.16	516,789.00	593,852.00	337,244.41	0.00	233,603.00	0.00
2. a. Current Year Award	363,588.27	1,349,188.00	0.00	179,273.04	1,325,347.00	166,477.00	41,547.00
b. Other Adjustments	54,725.55	0.00	0.00	29,140.65	6,988.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	418,313.82	1,349,188.00	0.00	208,413.69	1,332,335.00	166,477.00	41,547.00
3. Required Matching Funds/Other			0.00		0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,027,509.98	1,865,977.00	593,852.00	545,658.10	1,332,335.00	400,080.00	41,547.00
REVENUES							
5. Cash Received in Current Year	351,415.95	1,349,188.00	118,770.00	149,531.94	1,157,315.00	166,477.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	66,897.87	0.00	(118,770.00)	58,881.75	175,020.00	0.00	41,547.00
b. Noncurrent Accounts Receivable			0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	66,897.87	0.00	(118,770.00)	58,881.75	175,020.00	0.00	41,547.00
8. Contributed Matching Funds			0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	418,313.82	1,349,188.00	0.00	208,413.69	1,332,335.00	166,477.00	41,547.00
EXPENDITURES							
10. Donor-Authorized Expenditures	216,755.93	431,988.59	56,157.89	229,455.04	1,332,335.00	166,477.00	41,547.00
11. Non Donor-Authorized Expenditures			0.00	0.00	2,419,314.05	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	216,755.93	431,988.59	56,157.89	229,455.04	3,751,649.05	166,477.00	41,547.00

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	810,754.05	1,433,988.41	537,694.11	316,203.06	0.00	233,603.00	0.00

2022-23 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
STATE PROGRAM NAME	Arts, Music, Instructional Material Block Gmt	KIT GRANT Infrastructure CNS	KIT Grant Training CNS	2022 KIT Funds CNS	A-G Access/Success Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Gmt
RESOURCE CODE	6762	7028	7029	7032	7412	7413	7435
REVENUE OBJECT	8590	8520	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	0.00	31,016.42	21,659.00	0.00	75,000.00	75,000.00	0.00
2. a. Current Year Award	1,184,836.00	0.00	0.00	223,291.00	0.00	0.00	2,495,113.00
b. Other Adjustments	(41,469.00)	0.00	0.00	0.00	0.00	0.00	(356,801.00)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	1,143,367.00	0.00	0.00	223,291.00	0.00	0.00	2,138,312.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	1,143,367.00	31,016.42	21,659.00	223,291.00	75,000.00	75,000.00	2,138,312.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Cash Received in Current Year	592,418.00	0.00	0.00	223,291.00	0.00	0.00	2,495,113.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	550,949.00	0.00	0.00	0.00	0.00	0.00	(356,801.00)
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable	550,949.00	0.00	0.00	0.00	0.00	0.00	(356,801.00)
(line 7a minus line 7b)							
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available	1,143,367.00	0.00	0.00	223,291.00	0.00	0.00	2,138,312.00
(sum lines 5, 7c, & 8)							
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	28,467.48	3,749.49	0.00	0.00	0.00	0.00
11. Non Donor-Authorized							
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures	0.00	28,467.48	3,749.49	0.00	0.00	0.00	0.00

2022-23 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
(line 10 plus line 11)	0.00	28,487.48	3,749.49	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,143,367.00	2,548.94	17,909.51	223,291.00	75,000.00	75,000.00	2,138,312.00

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	
	Ethnic Studies Local	TOTAL
STATE PROGRAM NAME	7810	
RESOURCE CODE		
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	0.00	2,493,359.99
2. a. Current Year Award	9,996.00	7,338,656.31
b. Other Adjustments	0.00	(307,415.80)
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,996.00	7,031,240.51
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,996.00	9,524,600.50
REVENUES		
5. Cash Received in Current Year	9,996.00	6,613,515.89
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	417,724.62
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	417,724.62
8. Contributed Matching Funds	0.00	0.00
9. Total Av available (sum lines 5, 7c, & 8)	9,996.00	7,031,240.51
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	2,506,933.42
11. Non Donor-Authorized Expenditures	0.00	2,419,314.05
12. Total Expenditures (line 10 plus line 11)	0.00	4,926,247.47

Silver Valley Unified
San Bernardino County

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

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Form CAT
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Description	015	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	9,996.00	7,017,667.08

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Av available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

2022-23 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
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,942,459.99	301	0.00	303	13,942,459.99	305	163,000.00	1,599,834.91	307	12,342,625.08	309
2000 - Classified Salaries	5,576,986.67	311	0.00	313	5,576,986.67	315	0.00	2,720,950.72	317	2,856,035.95	319
3000 - Employee Benefits	10,864,978.26	321	226,528.78	323	10,638,449.48	325	37,385.00	2,614,256.27	327	8,024,193.21	329
4000 - Books, Supplies Equip Replace. (6500)	2,079,287.24	331	440,283.91	333	1,639,003.33	335	26,185.06	735,021.76	337	903,981.57	339
5000 - Services . . . & 7300 - Indirect Costs	7,196,686.33	341	43,082.49	343	7,153,603.84	345	2,093,101.15	4,545,506.55	347	2,608,097.29	349
TOTAL					38,950,503.31	365	TOTAL		26,734,933.10	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	10,807,937.73 375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,259,895.89 380
3. STRS.	3101 & 3102	2,879,507.74 382
4. PERS.	3201 & 3202	299,218.51 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	265,086.50 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,054,603.99 385
7. Unemployment Insurance.	3501 & 3502	68,271.23 390
8. Workers' Compensation Insurance.	3601 & 3602	314,775.55 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	17,949,297.14	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	17,949,297.14	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	67.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	67.14%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	26,734,933.10	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Federal Impact Aid funding does not incur any teacher/classroom salaries.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,793,236.97		2,793,236.97		684,536.43	2,108,700.54	89,419.67
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	9,311,817.00	0.00	9,311,817.00		227,335.00	9,084,482.00	
Compensated Absences Payable	106,925.37	60,509.63	167,435.00		84,078.35	83,356.65	26,312.00
Subscription Liability		157,490.00	157,490.00		50,325.00	107,165.00	57,551.00
Governmental activities long-term liabilities	12,211,979.34	217,999.63	12,429,978.97	0.00	1,046,274.78	11,383,704.19	173,282.67
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	42,365,091.88
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,165,332.58
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,534,621.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	846,592.73
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,381,213.93
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,818,545.37
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,810.15
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,787.61

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.)	32,941,555.84	18,529.71
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	32,941,555.84	18,529.71
B. Required effort (Line A.2 times 90%)	29,647,400.26	16,676.74
C. Current year expenditures (Line I.E and Line II.B)	35,818,545.37	19,787.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,966,789.47
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 28,190,300.46

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) 6.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,231,577.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 409,042.30

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	41,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	397,764.18
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,079,783.95
9. Carry-Forward Adjustment (Part IV, Line F)	64,999.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,144,783.72
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,292,542.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,606,278.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,698,724.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	477,432.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	840,180.81
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,100.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,300,863.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	70,377.39
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	144,939.17
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,073,243.63
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	35,518,682.71
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.67%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.85%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,079,783.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	71,789.34
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 (8.69%) times Part III, Line B19); zero if negative	64,999.77
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.37%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	64,999.77
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	64,999.77

Approved indirect cost rate: 8.69%
Highest rate used in any program: 3.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3182	247,848.34	5,000.00	2.02%
01	6388	69,478.43	2,338.00	3.37%

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	609,196.16		337,244.41	946,440.57
2. State Lottery Revenue	8560	418,313.82		208,413.69	626,727.51
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,027,509.98	0.00	545,658.10	1,573,168.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	163,000.00		0.00	163,000.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	37,385.00		0.00	37,385.00
4. Books and Supplies	4000-4999	16,370.93		9,814.13	26,185.06
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			219,640.91	219,640.91
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		216,755.93	0.00	229,455.04	446,210.97
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	810,754.05	0.00	316,203.06	1,126,957.11
D. COMMENTS:					
These expenses are for on line adoption instructional materials as well as subscription and licenses for Ed Option Academy courses we have available for our students. Because it is an online service, it is coded to a 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.

Goal	Program/Activity	Direct Costs					Total Costs by Program (col. 3 + 4 + 5)
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	
Instructional Goals							
0001	Pre-kindergarten	149,395.04	87,007.10	246,342.14	23,208.74	269,550.88	
1110	Regular Education, K-12	21,388,278.25	7,188,573.13	28,576,851.38	2,892,323.33	31,469,174.71	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	753,573.19	83,885.37	847,440.56	79,840.28	927,280.84	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	298,308.83	42,188.86	330,506.69	31,138.45	361,645.14	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4780	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	5,047,832.48	525,998.89	5,573,831.37	525,129.58	6,098,960.95	
6000	Regional Occupational Ctr/Prog (ROCP)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	700.00	0.00	700.00	65.95	765.95	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
---	Food Services					35,877.57	
---	Enterprise					0.00	
---	Facilities Acquisition & Construction					2,195,972.62	
---	Other Outgo					899,293.94	
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		121,972.02	121,972.02	184,594.25	306,566.27	
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 08, 62, Function 7210, Object 7950)				0.00	0.00	
---	Total General Fund and Charter Schools Funds Expenditures	27,628,030.79	8,089,816.37	35,807,847.16	3,536,300.58	42,365,091.57	

Goal	Type of Program	Instruction (Functions 1000- 1899)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2400- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3800)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals		148,335.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,335.04
0001	Pre-Kindergarten	16,850,634.62	115,032.04	412,240.53	2,479,798.24	1,047,913.64	(5.89)	475,457.68			6,539.19	0.00	21,398,278.25
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	270,434.26	0.00	0.00	240,227.62	242,913.31	0.00	0.00			0.00	0.00	753,575.19
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	281,620.51	0.00	0.00	4,614.32	0.00	0.00	1,975.00			0.00	0.00	288,309.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5899	Special Education	2,869,884.64	218,488.53	0.00	0.00	1,391,339.82	571,109.79	0.00			0.00	0.00	5,047,832.46
6000	RCC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	700.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	700.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Total Direct Charged Costs		20,419,508.07	333,530.57	412,240.53	2,724,808.18	2,682,166.47	571,104.10	477,432.68	0.00	0.00	6,539.19	0.00	27,628,030.79

* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCR/AF)				Total
			Full-Time Enrollments	Classroom Units	Pupils Transported		
	0001	Pre-Kindergarten	36,021.09	80,986.01	0.00	97,007.40	
	1110	Regular Education, K-12	941,051.05	5,244,797.17	1,002,726.91	7,188,575.13	
	3100	Alternately-Schools	0.00	0.00	0.00	0.00	
	3200	Continuation Schools	27,015.82	45,739.51	21,110.04	93,865.37	
	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	11,708.85	30,493.01	0.00	42,198.86	
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
	4760	Bilingual	0.00	0.00	0.00	0.00	
	4850	Migrant Education	0.00	0.00	0.00	0.00	
	5000-5999	Special Education (allocated to 5001)	126,073.82	213,451.05	166,472.02	525,996.89	
	8000	ROCP	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	15,246.50	0.00	15,246.50	
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
	--	Carteola (Funds 13 and 61)	0.00	106,725.82	0.00	106,725.82	
Total Allocated Support Costs			1,141,866.63	5,717,438.77	1,210,308.97	8,069,616.37	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 08, and 62, Functions 7100-7190, Goals 0000-5989 and 9000, Objects 1000-7999)	840,180.81
2	External Financial Audits (Funds 01, 08, and 62, Functions 7190-7191, Goals 0000-5989 and 9000, Objects 1000-7999)	41,400.00
3	Other General Administration (Funds 01, 08, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,245,677.47
4	Centralized Data Processing (Funds 01, 08, and 62, Function 7700, Goal 0000, Objects 1000-7999)	408,042.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,538,300.58
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,828,030.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,069,616.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	35,897,647.16
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	144,938.17
2	Child Development (Fund 12, Objects 1000-5989, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,992,408.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,937,347.95
D. Total Direct Charged and Allocated Costs (B3 + C5)		37,534,995.11
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		0.42%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	35,877.57				35,877.57
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			2,195,972.62		2,195,972.62
Other Outgo (Objects 1000 - 7999)				899,293.94	899,293.94
Total Other Costs	35,877.57	0.00	2,195,972.62	899,293.94	3,131,144.13

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	Teacher Full-Time Equivalents						Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3800)		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
Instructional Goals									
0001 Pre-Kindergarten	4.00	4.00	4.00	0.00	4.00	0.00	1,210,308.97		
1110 Regular Education, K-12	104.50	104.50	104.50	0.00	344.00	0.00	1,425.00		
3100 Alternative Schools									
3200 Continuation Schools	3.00	3.00	3.00		3.00		30.00		
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education	1.30	1.30	1.30		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 6001)	14.00	14.00	14.00		14.00		265.00		
6000 ROC/P									
Other Goals									
7110 Noragency - Educational									
7150 Noragency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds									
-- Adult Education (Fund 11)					1.00				
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)					7.00				
C. Total Allocation Factors	126.80	126.80	126.80	0.00	375.00	0.00	1,720.00		

Silver Valley Unified
San Bernardino County

Unaudited Actuals
2022-23
General Fund
Special Education Revenue
Allocations
Setup

36 73890 0000000
Form SEAS
D8A48C6E3S(2022-23)

Current LEA:	36-73890-0000000 Silver Valley Unified	
Selected SELPA:	RR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
	RR	Desert/Mountain

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(7,114.56)	0.00	0.00				
Other Sources/Uses Detail					0.00	846,592.73		
Fund Reconciliation							1,008,058.66	911,806.73
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							58,657.50	43,129.22
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,114.56	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,556.50	118,336.71
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					846,592.73	0.00		
Fund Reconciliation							846,592.73	846,592.73
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,114.56	(7,114.56)	0.00	0.00	846,592.73	846,592.73	1,919,865.39	1,919,865.39

Object Code	Description	UNDUPLICATED PUPIL COUNT							Adjustments*	Total
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)			
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	522,079.95	0.00	0.00	0.00	186,123.39	1,233,663.92		1,941,867.26	
2000-2999	Classified Salaries	17,374.28	0.00	0.00	0.00	0.00	703,544.19		720,918.47	
3000-3999	Employee Benefits	266,929.02	0.00	0.00	0.00	82,330.25	1,013,101.41		1,362,360.68	
4000-4999	Books and Supplies	1,453.40	0.00	0.00	0.00	19,514.27	29,393.39		50,361.06	
5000-5999	Services and Other Operating Expenditures	81,689.60	0.00	0.00	0.00	1,435.75	889,199.65		972,325.01	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7310	Total Direct Costs	889,525.25	0.00	0.00	0.00	289,403.66	3,888,902.57	0.00	5,047,832.48	
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	0.00							0.00	
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	889,525.25	0.00	0.00	0.00	289,403.66	3,888,902.57	0.00	5,047,832.48	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	161,010.63	0.00	0.00	0.00	2,000.00	0.00		163,010.63	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	324,250.70		324,250.70	
3000-3999	Employee Benefits	69,757.12	0.00	0.00	0.00	356.98	179,388.98		249,503.08	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	19,514.27	0.00		19,514.27	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,435.75	400.00		1,835.75	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	230,767.75	0.00	0.00	0.00	23,307.00	504,039.68	0.00	758,114.43	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8990	230,767.75	0.00	0.00	0.00	23,307.00	504,039.68	0.00	758,114.43	
8990	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00	
	TOTAL COSTS	361,069.32	0.00	0.00	0.00	184,123.39	1,233,663.92		1,778,856.63	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	361,069.32	0.00	0.00	0.00	184,123.39	1,233,663.92		1,778,856.63	

Object Code	Description	Special Education, Unrestricted (Goal 5001)	Regionalized Services (Goal 5059)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	17,374.28	0.00	0.00	0.00	0.00	379,293.49		386,667.77
3000-3999	Employee Benefits	197,171.90	0.00	0.00	0.00	81,973.27	833,712.43		1,112,857.60
4000-4999	Books and Supplies	1,453.40	0.00	0.00	0.00	0.00	29,393.39		30,846.79
5000-5999	Services and Other Operating Expenditures	81,689.60	0.00	0.00	0.00	0.00	898,799.66		970,489.26
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	658,758.50	0.00	0.00	0.00	266,096.66	3,364,862.89	0.00	4,289,718.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	658,758.50	0.00	0.00	0.00	266,096.66	3,364,862.89	0.00	4,289,718.05
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								4,289,718.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0900-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6070-7870, except 6500, 6510, & 7240, goals 5000-5999)								2,419,314.05
	TOTAL COSTS								2,419,314.05

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

2021-22 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		4,491,383.73	2,356,274.76
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)		4,491,383.73	2,356,274.76
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet			329.00
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)			329.00

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMCA)

SELPA: Desert/Mountain (RR)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1985. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(e)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

<p>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)</p>	(c)
<p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p>	0.00 (d)

<p>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)</p>	(e)	0.00 (f)
--	-----	----------

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

SECTION 3

Column A Column B Column C

SEL PA: Desert/Mountain (RR)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)
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 EXPENDITURES ONLY METHOD

	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
a. Total special education expenditures	5,047,832.48		
b. Less: Expenditures paid from federal sources	758,114.43		
c. Expenditures paid from state and local sources	4,289,718.05	4,491,383.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,491,383.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,289,718.05	4,491,383.73	
d. Special education unduplicated pupil count	317.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	13,532.23	13,651.62	
Difference			(201,665.68)

	Actual	Comparison Year	Difference
FY 2022-23		FY 2021-22	
	5,047,832.48		
	758,114.43		
	4,289,718.05	4,491,383.73	
		0.00	
		4,491,383.73	
		0.00	
		0.00	
	4,289,718.05	4,491,383.73	
	317.00	329.00	
	13,532.23	13,651.62	
			(119.39)

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMCA)

SELPA: Desert/Mountain (RR)

	FY 2022-23	FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,419,314.05	2,356,274.76	
Add/Less: Adjustments required for MOE calculation		2,356,274.76	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,419,314.05	2,356,274.76	63,039.29

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.

	Actual FY 2022-23	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,419,314.05	2,137,171.12	
Add/Less: Adjustments required for MOE calculation		2,137,171.12	
Comparison year's expenditures, adjusted for MOE		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,419,314.05	2,137,171.12	
b. Special education unduplicated pupil count	317.00	298.00	
c. Per capita local expenditures(B2a/ B2b)	7,631.91	7,171.72	460.19

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.

Robin Schneider (760) 254-1334

Contact Name Telephone Number

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Title Email Address

Silver Valley Unified
San Bernardino County

SELPA: DesertMountain (RR)

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

36 73890 0000000
Report SEMA
D8A48C6E3S(2022-23)

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

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	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6900, 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)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDULPLICATED PUPIL COUNT							

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

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)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8880	0.00	0.00	0.00	0.00	0.00	0.00
8880	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: 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	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 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)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELLPA: Desert/Mountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Hemendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
TOTAL EXPENDITURES - All Sources							
1000-1989	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: 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)
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 - Intertund						
	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)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDULICATED PUPIL COUNT							

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

SELPA: Desert/Mountain (RR)

Object Code	Description	Excelsior Charter School Corona-Norco (RRA16)	Academy for Academic Excellence (RRA2)	Health Sciences 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						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						

SELPA: DesertMountain (RR)

Object Code	Description	Excelsior Charter School Corona-Norco (RRA16)	Academy for Academic Excellence (RRA2)	Health Sciences High and Middle College (RRA3)	Adjustments*	Total
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 EXPENDITURES - Paid from State and Local Sources section)				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.

Object Code	Description	UNDUPLICATED PUPIL COUNT							Adjustments*	Total
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)			
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	570,910.00	0.00	0.00	0.00	207,839.00	1,354,853.00		2,133,602.00	
2000-2999	Classified Salaries	22,122.00	0.00	0.00	0.00	0.00	802,370.00		824,492.00	
3000-3999	Employee Benefits	262,972.00	0.00	0.00	0.00	47,670.00	1,129,144.00		1,439,786.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,355.00	31,853.00		45,208.00	
5000-5999	Services and Other Operating Expenditures	87,122.00	0.00	0.00	0.00	2,000.00	811,700.00		900,822.00	
6000-6999	Capital Outlay (except objects 6500, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	943,126.00	0.00	0.00	0.00	270,864.00	4,129,820.00	0.00	5,343,910.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Intertund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	943,126.00	0.00	0.00	0.00	270,864.00	4,129,820.00	0.00	5,343,910.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	570,910.00	0.00	0.00	0.00	207,839.00	1,354,853.00		2,133,602.00	
2000-2999	Classified Salaries	22,122.00	0.00	0.00	0.00	0.00	557,258.00		579,380.00	
3000-3999	Employee Benefits	262,972.00	0.00	0.00	0.00	47,670.00	957,583.00		1,268,225.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,398.00		23,398.00	
5000-5999	Services and Other Operating Expenditures	87,122.00	0.00	0.00	0.00	2,000.00	811,700.00		900,822.00	
6000-6999	Capital Outlay (except objects 6500, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	943,126.00	0.00	0.00	0.00	257,509.00	3,704,792.00	0.00	4,905,427.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Intertund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8990	943,126.00	0.00	0.00	0.00	257,509.00	3,704,792.00	0.00	4,905,427.00	
8990	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00	
	TOTAL COSTS								4,905,427.00	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								3,246,648.00
	TOTAL COSTS								3,246,648.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	522,079.95	0.00	0.00	0.00	186,123.39	1,233,663.92	0.00		1,941,867.26
2000-2999	Classified Salaries	17,374.28	0.00	0.00	0.00	0.00	703,544.19	0.00		720,918.47
3000-3999	Employee Benefits	266,929.02	0.00	0.00	0.00	82,330.25	1,013,101.41	0.00		1,362,360.68
4000-4999	Books and Supplies	1,453.40	0.00	0.00	0.00	19,514.27	29,393.39	0.00		50,361.06
5000-5999	Services and Other Operating Expenditures	81,689.50	0.00	0.00	0.00	1,435.75	889,199.66	0.00		972,325.01
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
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	889,526.25	0.00	0.00	0.00	289,403.66	3,868,902.57	0.00	0.00	5,047,832.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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	0.00	0.00
	TOTAL COSTS	889,526.25	0.00	0.00	0.00	289,403.66	3,868,902.57	0.00	0.00	5,047,832.48
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	161,010.63	0.00	0.00	0.00	2,000.00	0.00	0.00		163,010.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	324,250.70	0.00		324,250.70
3000-3999	Employee Benefits	66,757.12	0.00	0.00	0.00	356.98	179,388.98	0.00		246,503.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	19,514.27	0.00	0.00		19,514.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,435.75	400.00	0.00		1,835.75
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
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	230,767.75	0.00	0.00	0.00	23,307.00	504,039.68	0.00	0.00	758,114.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8880	TOTAL BEFORE OBJECT 8880	230,767.75	0.00	0.00	0.00	23,307.00	504,039.68	0.00	0.00	758,114.43
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									758,114.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	361,099.32	0.00	0.00	0.00	184,123.39	1,233,653.92	0.00		1,778,856.63
2000-2999	Classified Salaries	17,374.28	0.00	0.00	0.00	0.00	378,293.49	0.00		396,667.77
3000-3999	Employee Benefits	197,171.90	0.00	0.00	0.00	81,973.27	833,712.43	0.00		1,112,857.60
4000-4999	Books and Supplies	1,453.40	0.00	0.00	0.00	0.00	29,393.39	0.00		30,846.79
5000-5999	Services and Other Operating Expenditures	81,688.60	0.00	0.00	0.00	0.00	886,799.66	0.00		970,488.26
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
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	658,758.50	0.00	0.00	0.00	256,096.66	3,364,862.89	0.00	0.00	4,289,718.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	658,758.50	0.00	0.00	0.00	256,096.66	3,364,862.89	0.00	0.00	4,289,718.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									4,289,718.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	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	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Aged 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,419,314.05
	TOTAL COSTS									2,419,314.05

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

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 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the Federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 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 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sps/sas/documents/subseqyr/trckwkshk.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures, (2) combined state and local expenditures on a per capita basis, (3) local expenditures only, and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sps/sas/documents/leamoeexempwkshk.xls>.

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA: Desert/Mountain (RR)

SECTION 3

Column A

Column B

Column C

Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
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A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures	5,343,910.00		
b. Less: Expenditures paid from federal sources	438,483.00		
c. Expenditures paid from state and local sources	4,905,427.00	4,861,138.43	
Add/Less: Adjustments and/or PCRA required for MOE calculation		4,861,138.43	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,905,427.00	4,861,138.43	44,288.57

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

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

a. Total special education expenditures	5,343,910.00		
b. Less: Expenditures paid from federal sources	438,483.00		
c. Expenditures paid from state and local sources	4,905,427.00	4,861,138.43	
Add/Less: Adjustments and/or PCRA required for MOE calculation		4,861,138.43	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,905,427.00	4,861,138.43	
d. Special education unduplicated pupil count	317.00	329.00	
e. Per capita state and local expenditures (A2c/A2d)	15,474.53	14,775.50	699.04

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.

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
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SELP: Desert/Mountain (RR)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2023-24	Comparison Year FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,246,648.00	2,419,314.05	
Add/Less: Adjustments required for MOE calculation		2,419,314.05	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		2,419,314.05	827,333.95
Net expenditures paid from local sources	3,246,648.00		
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.			
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	3,246,648.00	2,137,171.12	
Add/Less: Adjustments required for MOE calculation		2,137,171.12	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		2,137,171.12	
Net expenditures paid from local sources	3,246,648.00		
b. Special education unduplicated pupil count	317.00		
c. Per capita local expenditures (B2a/B2b)	10,241.79	0.00	
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.			
Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.			10,241.79

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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							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: 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)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6800, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: 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)
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)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: DesertMountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RAA1)	Norton Science and Language Academy (RAA10)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Desert/Mountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley 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	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)						
8990	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

Desert/Mountain (RR)

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

SELPA: DesertMountain (RR)

Object Code	Description	Excelsior Charter School Corona-Norco (RA16)	Academy for Academic Excellence (RA2)	Health Sciences High and Middle College (RA9)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certified 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
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						

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