

G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:	
		2023-24 Unaudited Actuals	2024-25 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	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.27%
	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 2025-26 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	\$15,421,801.14
	Appropriations Subject to Limit	\$15,421,801.14
	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 Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	8.26%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 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 10, 2024
Clerk / Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been 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:

For County Office of Education:

Briana Blanchard
Name
Business Services Advisor
Title
(909) 386-9678
Telephone
Briana.Blanchard@sbcss.net
E-mail Address

For School District:

Robin Schreiner
Name
Sr. Director, Business Services
Title
(760) 254-1334
Telephone
rschreiner@svusdk12.net
E-mail Address

Description	2023-24 Unaudited Actuals			2024-25 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)	1,904.19	1,917.66	1,904.50	1,898.15	1,898.15	1,898.15
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)	1,904.19	1,917.66	1,904.50	1,898.15	1,898.15	1,898.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.73	5.73	5.73			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.18	.18	.18			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.91	5.91	5.91	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,910.10	1,923.57	1,910.41	1,898.15	1,898.15	1,898.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	1,259,544.00	(528,765.00)	730,779.00	30,000.00		760,779.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,259,544.00	(528,765.00)	730,779.00	30,000.00	0.00	760,779.00
Capital assets being depreciated:						
Land Improvements	23,505,431.00	528,764.00	24,034,195.00	2,892,833.00		26,927,028.00
Buildings	45,045,258.00		45,045,258.00			45,045,258.00
Equipment	10,036,438.00	139,998.00	10,176,436.00	224,345.00		10,400,781.00
Total capital assets being depreciated	78,587,127.00	668,762.00	79,255,889.00	3,117,178.00	0.00	82,373,067.00
Accumulated Depreciation for:						
Land Improvements	(13,101,166.00)	(13,570.00)	(13,114,736.00)			(13,114,736.00)
Buildings	(26,399,169.00)		(26,399,169.00)			(26,399,169.00)
Equipment	(8,779,534.00)	(10,622.00)	(8,790,156.00)			(8,790,156.00)
Total accumulated depreciation	(48,279,869.00)	(24,192.00)	(48,304,061.00)	0.00	0.00	(48,304,061.00)
Total capital assets being depreciated, net excluding lease and subscription assets	30,307,258.00	644,570.00	30,951,828.00	3,117,178.00	0.00	34,069,006.00
Lease Assets	213,908.00		213,908.00			213,908.00
Accumulated amortization for lease assets	(43,346.00)	(43,347.00)	(86,693.00)			(86,693.00)
Total lease assets, net	170,562.00	(43,347.00)	127,215.00	0.00	0.00	127,215.00
Subscription Assets		170,274.00	170,274.00			170,274.00
Accumulated amortization for subscription assets		(45,186.00)	(45,186.00)			(45,186.00)
Total subscription assets, net	0.00	125,088.00	125,088.00	0.00	0.00	125,088.00
Governmental activity capital assets, net	31,737,364.00	197,546.00	31,934,910.00	3,147,178.00	0.00	35,082,088.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	62,257.00		62,257.00			62,257.00
Buildings			0.00			0.00
Equipment	599,542.00		599,542.00	95,756.00		695,298.00
Total capital assets being depreciated	661,799.00	0.00	661,799.00	95,756.00	0.00	757,555.00
Accumulated Depreciation for:						
Land Improvements	(62,257.00)		(62,257.00)			(62,257.00)
Buildings	(1,920.00)		(1,920.00)			(1,920.00)
Equipment	(3,759.00)		(3,759.00)			(3,759.00)
Total accumulated depreciation	(67,936.00)	0.00	(67,936.00)	0.00	0.00	(67,936.00)
Total capital assets being depreciated, net excluding lease and subscription assets	593,863.00	0.00	593,863.00	95,756.00	0.00	689,619.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			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	593,863.00	0.00	593,863.00	95,756.00	0.00	689,619.00

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

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

2023-24 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
b. Accounts Payable							
c. Accounts Receivable	88,978.83	0.00	14,700.09			499,797.00	11,789.00
14. Unused Grant Award Calculation (line 4 minus line 9)	41,597.17	0.00	27,309.91		0.00		0.00
15. If Carryover is allowed, enter line 14 amount here	41,597.17	0.00	27,309.91				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	510,528.01	51,799.41	93,398.59	1,069,265.65	99,681.38	499,797.00	11,789.00

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

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

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

Description	008	009	010		
b. Accounts Payable			5,746.33	5,746.33	
c. Accounts Receivable	2,191.00			617,435.92	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	14,010.33	82,917.41	
15. If Carry over is allowed, enter line 14 amount here			14,010.33	82,917.41	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	109,333.00	0.00	367.67	2,445,939.71	

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

Description	001			002		003	TOTAL
	CH DEV UPK PLAN & IMPLEMENTING	CTEIG	SWF				
STATE PROGRAM NAME							
RESOURCE CODE	6053	6387	6388				
REVENUE OBJECT	8590	8590	8590				
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	147,012.00	55,790.38					202,802.38
2. a. Current Year Award	0.00	96,438.67	82,135.00				178,573.67
b. Other Adjustments			4,072.10				4,072.10
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	96,438.67	86,207.10				182,645.77
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	147,012.00	152,229.05	86,207.10				385,448.15
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	147,012.00	96,438.67	22,126.52				265,577.19
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	147,012.00	96,438.67	22,126.52				265,577.19
EXPENDITURES							
9. Donor-Authorized Expenditures	147,012.00	73,773.02	36,417.20				257,202.22
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	147,012.00	73,773.02	36,417.20				257,202.22
12. Amounts Included in Line 6 above for Prior Year Adjustments		68,263.15					68,263.15
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	90,928.80	(14,290.68)				76,538.12
a. Unearned Revenue		113,594.45					113,594.45
b. Accounts Payable		(90,928.80)					(90,928.80)
c. Accounts Receivable			14,290.68				14,290.68

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

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

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

Description	001	TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		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

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

36 73890 0000000
Form CAT
E8AH8EUBH1(2023-24)

Description	001	
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

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

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

Silver Valley Unified
San Bernardino County

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

36 73890 0000000
Form CAT
E8AH8EUBH1(2023-24)

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

2023-24 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	UNRESTRICTED LOTTERY	ELOP	EDUCATOR EFFECTIVENESS	RESTRICTED LOTTERY	CCSP	AB602	SPED EARLY INTERVENTION PRESCHL
RESOURCE CODE	1100	2600	6266	6300	6331	6500	6547
REVENUE OBJECT	8560	8590	8590	8560	8590	8792	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	810,754.05	1,433,988.41	537,694.11	316,203.06	0.00	0.00	0.00
2. a. Current Year Award	428,314.00	1,228,524.00	0.00	206,542.72	200,000.00	1,476,322.44	249,102.00
b. Other Adjustments	4,180.37			17,567.90		70,048.37	
c. Adj Curr Yr Award (sum lines 2a & 2b)	432,494.37	1,228,524.00	0.00	224,110.62	200,000.00	1,546,370.81	249,102.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,243,248.42	2,662,512.41	537,694.11	540,313.68	200,000.00	1,546,370.81	249,102.00
REVENUES							
5. Cash Received in Current Year	345,113.59	1,228,524.00	0.00	152,389.14	180,000.00	1,209,206.37	249,102.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	87,380.78	0.00	0.00	71,721.48	20,000.00	337,164.44	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	87,380.78	0.00	0.00	71,721.48	20,000.00	337,164.44	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	432,494.37	1,228,524.00	0.00	224,110.62	241,537.00	1,546,370.81	249,102.00
EXPENDITURES							
10. Donor-Authorized Expenditures	331,157.99	2,076,971.82	143,617.22	240,346.84	100,000.00	1,476,003.37	249,102.00
11. Non Donor-Authorized Expenditures					41,537.00	3,289,985.20	
12. Total Expenditures (line 10 plus line 11)	331,157.99	2,076,971.82	143,617.22	240,346.84	141,537.00	4,765,988.57	249,102.00

2023-24 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)	912,090.43	585,540.59	394,076.89	299,966.84	100,000.00	70,367.44	0.00

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

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

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

Description	008	009	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,142,762.00	156,099.77	0.00	0.00	133,959.38	95,651.92	213,680.00

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

Description	015	016	017	018	TOTAL
STATE PROGRAM NAME	A-G ACCESS/SUCCESS GRANT	A-G LEARNING LOSS MITIGATION	LREBG	ETHNIC STUDIES	
RESOURCE CODE	7412	7413	7435	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted					
Ending Balance	75,000.00	75,000.00	2,137,966.00	9,996.00	6,783,113.08
2. a. Current Year Award	0.00	0.00	0.00	0.00	4,404,761.08
b. Other Adjustments					91,796.84
c. Adj. Curr Yr Award					
(sum lines 2a & 2b)	0.00	0.00	0.00	0.00	4,496,557.72
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	75,000.00	75,000.00	2,137,966.00	9,996.00	11,279,670.80
REVENUES					
5. Cash Received in Current Year	0.00	0.00		0.00	3,979,686.02
6. Amounts Included in Line 5 for					
Prior Year Adjustments					605.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	516,266.70
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	516,266.70
8. Contributed Matching Funds					41,537.00
9. Total Available					
(sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	4,537,489.72
EXPENDITURES					
10. Donor-Authorized Expenditures	33,565.58	3,035.41	627,902.26	0.00	5,482,016.79
11. Non Donor-Authorized Expenditures					3,331,522.20
12. Total Expenditures					
(line 10 plus line 11)	33,565.58	3,035.41	627,902.26	0.00	8,813,538.99

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

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

2023-24 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
3. Required Matching Funds/Other		0.00
4. Total 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

Silver Valley Unified
San Bernardino County

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

36 73890 00000000
Form CAT
E8AH8EUBH1(2023-24)

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

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	14,521,675.11	301	0.00	303	14,521,675.11	305	162,550.00	1,490,618.94	307	13,031,056.17	309
2000 - Classified Salaries	5,976,318.08	311	1,278.97	313	5,975,039.11	315	0.00	2,432,776.98	317	3,542,262.13	319
3000 - Employee Benefits	11,503,489.18	321	225,563.69	323	11,277,925.49	325	37,450.00	2,389,247.80	327	8,888,677.69	329
4000 - Books, Supplies Equip Replace. (6500)	1,606,860.60	331	51,054.26	333	1,555,806.34	335	204,716.91	913,887.18	337	641,919.16	339
5000 - Services . . . & 7300 - Indirect Costs	9,618,502.68	341	16,076.00	343	9,602,426.68	345	2,305,390.17	4,650,399.72	347	4,952,026.96	349
TOTAL					42,932,872.73	365			TOTAL	31,055,942.11	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		19,027,937.20
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
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		19,027,937.20
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.		61.27%
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)		
.....		61.27%
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)		
.....		31,055,942.11
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	2,108,700.54		2,108,700.54		296,977.23	1,811,723.31	80,274.91
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	9,084,482.00	(176,796.00)	8,907,686.00		225,222.65	8,682,463.35	
Compensated Absences Payable	83,356.65	8,741.35	92,098.00	87,166.56	27,822.56	151,442.00	
Subscription Liability	107,165.00	(93,866.00)	13,299.00	59,410.00		72,709.00	6,511.00
Governmental activities long-term liabilities	11,383,704.19	(261,920.65)	11,121,783.54	146,576.56	550,022.44	10,718,337.66	86,785.91
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

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,330,687.90		1,330,687.90	750,000.00		750,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			13,988,576.89			15,421,801.14
2. Inflation Adjustment			1,0444			1,0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1,0571			0.9937
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			15,421,801.14			15,879,395.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,742,461.80			2,733,674.00
6. Preliminary State Aid Calculation			229,212.00			227,778.00
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,976,839.91			13,454,392.90
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,976,839.91			13,454,392.90
7. Local Revenues in Proceeds of Taxes			429,817.55			288,617.90
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			3,172,279.35			3,022,291.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,547,022.36			13,165,775.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,172,279.35			
9. Total Appropriations Subject to the Limit			15,421,801.14			
a. Local Revenues (Line D7b)			3,172,279.35			
b. State Subventions (Line D8)			12,547,022.36			
c. Less: Excluded Appropriations (Line C23)			297,500.57			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			15,421,801.14			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2023-24 Actual			2024-25 Budget		

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) 2,211,514.34
2. Contracted general administrative positions not paid through pay roll
 - 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) 29,564,745.38

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,312,324.48
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 440,780.48

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	50,750.00
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)	425,823.16
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)	3,229,678.12
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,229,678.12
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,244,264.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,862,791.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,051,501.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	277,144.90
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)	1,860,830.11
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)	215,447.76
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)	5,266,999.79
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)	96,734.76
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	202,067.25
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)	1,021,303.94
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)	39,099,086.04
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)	8.26%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.26%

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)	3,229,678.12
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(263,621.07)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.09%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 8.09%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--	--	-----------

Unaudited Actuals
2023-24 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	810,754.05		316,203.06	1,126,957.11
2. State Lottery Revenue	8560	432,494.83		224,110.62	656,605.45
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,243,248.88	0.00	540,313.68	1,783,562.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	162,550.00		0.00	162,550.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	37,450.00		0.00	37,450.00
4. Books and Supplies	4000-4999	131,157.99		73,558.92	204,716.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			166,787.92	166,787.92
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			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)		331,157.99	0.00	240,346.84	571,504.83
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	912,090.89	0.00	299,966.84	1,212,057.73

D. COMMENTS:

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

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,442,039.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,445,939.71
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	2,025,436.50
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	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,025,436.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				41,970,663.40
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,923.57
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,819.15

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	35,818,545.37	19,787.61
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	35,818,545.37	19,787.61
B. Required effort (Line A.2 times 90%)	32,236,690.83	17,808.85
C. Current year expenditures (Line I.E and Line II.B)	41,970,663.40	21,819.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>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

A. Amount of Undistributed Expenditures, Funds 01, 09, and 52, 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 3600)	
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		4.00			
1110 Regular Education, K-12	98.00	98.00	98.00		340.00		1,395.00	
3100 Alternative Schools								
3200 Continuation Schools	3.00	3.00	3.00		3.00		40.00	
3300 Independent Study Centers	0.00	0.00	0.00		0.00			
3400 Opportunity Schools	0.00	0.00	0.00		0.00			
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education	1.80	1.90	1.80		2.00			
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4750 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	17.00	17.00	17.00		17.00		270.00	
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)					1.00			
-- Child Development (Fund 12)					0.00			
-- Caretela (Funds 13 & 61)					7.00			
C. Total Allocation Factors	123.80	123.80	123.80	0.00	374.00	0.00	1,695.00	

Goal	Program/Activity	Direct Costs					Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
Instructional Goals									
0001	Pre-K-Kindergarten	70,748.99	104,808.81	175,557.80		21,559.02		187,120.82	
1110	Regular Education, K-12	22,381,892.14	7,427,027.63	30,208,919.77		3,710,424.17		33,919,343.94	
3100	Alternative Schools	0.00	0.00	0.00		0.00		0.00	
3200	Continuation Schools	728,990.97	112,803.15	841,794.12		103,394.02		945,188.14	
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	
3900	Career Technical Education	368,166.53	50,201.28	419,367.81		51,559.18		470,926.99	
4110	Regular Education, Adult	0.00	0.00	0.00		0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00		0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00		0.00	
4760	Bilingual	0.00	0.00	0.00		0.00		0.00	
4850	Migrant Education	0.00	0.00	0.00		0.00		0.00	
5000-5999	Special Education	5,868,184.82	676,284.15	6,544,468.97		803,828.30		7,348,297.27	
	Regional Occupational Ctr/Prg (ROCC/P)	0.00	0.00	0.00		0.00		0.00	
Other Goals									
6000	Nonagency - Educational	245.98	0.00	245.98		30.21		276.19	
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						59,704.29	59,704.29	
	Enterprise						0.00	0.00	
	Facilities Acquisition & Construction						2,937,988.78	2,937,988.78	
	Other Cnvg						191,277.00	191,277.00	
Other Funds									
—	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line CSI times CAC, line E)		121,482.77	121,482.77		250,473.30		371,956.07	
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 2710, Object 7550)					0.00		0.00	
—	Total General Fund and Charter Schools Funds Expenditures	29,819,299.53	8,492,597.78	38,311,897.32		4,941,232.20	3,188,970.07	46,442,039.59	

Goal	Type of Program	Instruction (Functions 1000-1899)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Tech, and Other Instructional Resources (Functions 2420-2489)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3900)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210P)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-K/Kindergarten	70,748.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,748.99
1110	Regular Education, K-12	18,382,069.81	17,469.75	442,784.84	2,853,967.39	1,036,445.45	0.00	231,634.90	0.00	0.00	7,540.00	0.00	22,781,882.14
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Certification Schools	260,664.48	0.00	0.00	208,076.36	280,250.13	0.00	0.00	0.00	0.00	0.00	0.00	728,990.97
3300	Independent Study Centers	0.00	0.00	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	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00
3800	Career, Technical Education	318,180.53	0.00	0.00	0.00	0.00	0.00	45,510.00	0.00	0.00	5,498.00	0.00	369,166.53
4110	Regular Education, Adult	0.00	0.00	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	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	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	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	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	0.00	0.00
5000-5999	Special Education	3,312,129.36	183,427.31	0.00	0.00	1,747,057.41	625,580.82	0.00	0.00	0.00	0.00	0.00	5,868,194.92
8000	ROCCP	0.00	0.00	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	245.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.98
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		22,354,019.17	200,897.06	442,784.84	2,852,043.75	3,043,752.99	625,580.82	277,144.90	0.00	0.00	13,038.00	0.00	29,819,239.53

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transferred		
Instructional Goals						
0001	Pre-kindergarten	44,092.43	60,746.38	0.00	104,838.81	
1110	Regular Education, K-12	1,078,529.44	5,163,442.68	1,184,055.51	7,427,027.63	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	33,046.81	45,559.79	34,198.55	112,803.15	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	18,823.09	30,373.19	0.00	50,201.28	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4780	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)	187,265.31	258,172.13	230,828.71	676,264.15	
6000	RCC/CP	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)	0.00	15,186.60	0.00	15,186.60	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Celestia (Funds 13 and 81)	0.00	106,306.17	0.00	106,306.17	
Total Allocated Support Costs		1,383,732.08	5,679,786.94	1,449,078.77	8,482,597.79	

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 000-5989 and 9000, Objects 1000-7989)	1,879,082.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 000-5989 and 9000, Objects 1000 - 7989)	50,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7989)	2,527,772.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7989)	483,827.27
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,941,232.21
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	29,819,239.53
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,492,597.79
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	38,311,837.32
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5989, except 5100)	202,067.25
2	Child Development (Fund 12, Objects 1000-5989, except 5100)	0.00
3	Carleena (Funds 13 & 61, Object 1000-5989, except 5100)	1,715,696.71
4	Foundation (Funds 19 & 57, Objects 1000-5989, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,917,763.95
D.	Total Direct Charged and Allocated Costs (B3 + C5)	40,229,601.28
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	12.28%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 8000- 9899)	Total
Food Services (Objects 1000-5599, 6400-9920)	59,704.29				59,704.29
Enterprise (Objects 1000-5599, 6400-9920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			2,937,988.78		2,937,988.78
Other Outgo (Objects 1000 - 7999)				191,277.00	191,277.00
Total Other Costs	59,704.29	0.00	2,937,988.78	191,277.00	3,188,970.07

Silver Valley Unified
San Bernardino County

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

36 73890 000000
Form SEAS
E8AH8EUBH1(2023-24)

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
2023-24 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	10,879.07	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							450,781.37	23,008.16
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	13,741.64
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	.11
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,879.07)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							22,863.42	51,667.55
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
2023-24 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					0.00	0.00		
Fund Reconciliation							0.00	385,227.32
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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	.01
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

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

Object Code	Description	UNDPLICATED 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 5750)			
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	577,192.30	0.00	0.00	0.00	251,588.04	1,233,929.91		2,062,710.25	
2000-2999	Classified Salaries	22,729.99	0.00	0.00	0.00	0.00	808,892.18		831,622.16	
3000-3999	Employee Benefits	302,513.60	0.00	0.00	0.00	110,302.26	1,084,606.62		1,497,422.48	
4000-4999	Books and Supplies	38.11	0.00	0.00	0.00	11,789.00	19,846.99		31,654.10	
5000-5999	Services and Other Operating Expenditures	96,563.37	0.00	0.00	0.00	0.00	1,348,222.56		1,444,785.93	
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	999,037.36	0.00	0.00	0.00	373,659.30	4,495,498.26	0.00	5,968,194.92	
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	676,264.15	0.00	0.00	0.00	0.00	0.00		676,264.15	
	Total Indirect Costs and PCR Allocations	676,264.15	0.00	0.00	0.00	0.00	0.00	0.00	676,264.15	
	TOTAL COSTS	1,675,301.51	0.00	0.00	0.00	373,659.30	4,495,498.26	0.00	6,544,459.07	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	297,691.50		297,691.50	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	202,105.50		202,105.50	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,789.00	0.00		11,789.00	
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	11,789.00	499,797.00	0.00	511,566.00	
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	
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	11,789.00	499,797.00	0.00	511,566.00	
	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								511,566.00	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	577,192.30	0.00	0.00	0.00	251,588.04	1,233,929.91		2,062,710.25	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	22,729.98	0.00	0.00	0.00	0.00	511,200.68		533,930.66
3000-3999	Employee Benefits	302,513.60	0.00	0.00	0.00	110,302.28	882,501.12		1,295,316.98
4000-4999	Books and Supplies	38.11	0.00	0.00	0.00	0.00	19,846.99		19,885.10
5000-5999	Services and Other Operating Expenditures	96,563.37	0.00	0.00	0.00	0.00	1,348,222.56		1,444,785.93
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	999,037.36	0.00	0.00	0.00	361,890.30	3,995,701.26	0.00	5,356,628.92
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Total Indirect Costs and PCR Allocations	676,264.15							676,264.15
	TOTAL BEFORE OBJECT 8980	676,264.15	0.00	0.00	0.00	0.00	0.00	0.00	676,264.15
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	1,675,301.51	0.00	0.00	0.00	361,890.30	3,995,701.26	0.00	6,032,893.07
	TOTAL COSTS								6,032,893.07
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	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)								3,221,263.41
	TOTAL COSTS								3,221,263.41

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

2022-23 Expenditures

	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,815,714.97	2,419,314.05
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	4,815,714.97	2,419,314.05

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	317.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	317.00	

SELPA: 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.

Actual Expenditures (LECY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
6,544,459.07		
511,566.00		
6,032,893.07	4,915,714.97	0.00
	4,915,714.97	0.00
	0.00	
6,032,893.07	4,915,714.97	1,217,178.10

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.

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
6,544,459.07		
511,566.00		
6,032,893.07	4,915,714.97	0.00
	4,915,714.97	0.00
	0.00	
6,032,893.07	4,915,714.97	1,117,178.10
363.00	317.00	46.00
16,619.54	15,191.53	1,428.01

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison Year

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

SELPA: Desert/Mountain (RR)

	FY 2023-24	FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,221,263.41	2,419,314.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,419,314.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,221,263.41	2,419,314.05	801,949.36
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 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,221,263.41	2,419,314.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		2,419,314.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,221,263.41	2,419,314.05	
b. Special education unduplicated pupil count	363.00	317.00	
c. Per capita local expenditures(B2a/ B2b)	8,874.00	7,631.91	1,242.10

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 Schreiner (760) 254-1334

Contact Name Telephone Number

St. Director, Business Services rschreiner@svusdk12.net

Title Email Address

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						

SELLPA: Desert/Mountain (RR)

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
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 (RR05)	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 - Intertund						
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 - Intertund						
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	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 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 8990	0.00	0.00	0.00	0.00	0.00	0.00
8990	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8990	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	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELLPA: DesertMountain (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 - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	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 BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00
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

SELPA: Desert/Mountain (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 6800, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

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

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	589,356.00	0.00	0.00	0.00	197,818.00	1,659,203.00		2,446,377.00	
2000-2999	Classified Salaries	23,148.00	0.00	0.00	0.00	0.00	872,918.00		896,066.00	
3000-3999	Employee Benefits	283,642.00	0.00	0.00	0.00	69,857.00	1,155,579.00		1,509,078.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,769.00	9,531.00		21,300.00	
5000-5999	Services and Other Operating Expenditures	98,558.00	0.00	0.00	0.00	2,000.00	1,023,768.00		1,124,326.00	
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	994,704.00	0.00	0.00	0.00	281,444.00	4,720,999.00		5,997,147.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL COSTS	994,704.00	0.00	0.00	0.00	281,444.00	4,720,999.00	0.00	5,997,147.00	
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	589,356.00	0.00	0.00	0.00	197,818.00	1,659,203.00		2,446,377.00	
2000-2999	Classified Salaries	23,148.00	0.00	0.00	0.00	0.00	574,391.00		597,539.00	
3000-3999	Employee Benefits	283,642.00	0.00	0.00	0.00	69,857.00	954,309.00		1,307,808.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,531.00		9,531.00	
5000-5999	Services and Other Operating Expenditures	98,558.00	0.00	0.00	0.00	2,000.00	1,023,768.00		1,124,326.00	
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	994,704.00	0.00	0.00	0.00	289,675.00	4,221,202.00	0.00	5,485,581.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	TOTAL BEFORE OBJECT 8980	994,704.00	0.00	0.00	0.00	289,675.00	4,221,202.00	0.00	5,485,581.00	
8980	Contributions From Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00	
	TOTAL COSTS								5,485,581.00	
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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								3,625,545.00
	TOTAL COSTS								3,625,545.00

* 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, Aged 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	577,192.30	0.00	0.00	0.00	251,588.04	1,233,929.91	0.00		2,062,710.25
2000-2999	Classified Salaries	22,729.98	0.00	0.00	0.00	0.00	808,892.18	0.00		831,622.16
3000-3999	Employee Benefits	302,513.60	0.00	0.00	0.00	110,302.26	1,064,606.62	0.00		1,487,422.48
4000-4999	Books and Supplies	38.11	0.00	0.00	0.00	11,769.00	19,846.99	0.00		31,654.10
5000-5999	Services and Other Operating Expenditures	96,563.37	0.00	0.00	0.00	0.00	1,348,222.56	0.00		1,444,785.93
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	999,037.36	0.00	0.00	0.00	373,659.30	4,495,498.26	0.00	0.00	5,866,194.92
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	676,264.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676,264.15
	TOTAL COSTS	999,037.36	0.00	0.00	0.00	373,659.30	4,495,498.26	0.00	0.00	5,866,194.92
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	297,691.50	0.00		297,691.50
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	202,105.50	0.00		202,105.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,769.00	0.00	0.00		11,769.00
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	11,769.00	499,797.00	0.00	0.00	511,566.00
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
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	11,769.00	499,797.00	0.00	0.00	511,566.00
	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									511,566.00

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	577,192.30	0.00	0.00	0.00	251,588.04	1,233,929.91	0.00		2,062,710.25
2000-2999	Classified Salaries	22,729.98	0.00	0.00	0.00	0.00	511,200.68	0.00		533,930.66
3000-3999	Employee Benefits	302,513.60	0.00	0.00	0.00	110,302.26	882,501.12	0.00		1,295,316.98
4000-4999	Books and Supplies	38.11	0.00	0.00	0.00	0.00	19,846.99	0.00		19,885.10
5000-5999	Services and Other Operating Expenditures	96,563.37	0.00	0.00	0.00	0.00	1,348,222.56	0.00		1,444,785.93
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	999,037.36	0.00	0.00	0.00	361,890.30	3,995,701.26	0.00	0.00	5,356,628.92
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)	676,264.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676,264.15
	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	999,037.36	0.00	0.00	0.00	361,890.30	3,995,701.26	0.00	0.00	5,356,628.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									5,356,628.92
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	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	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)									3,221,263.41
	TOTAL COSTS									3,221,263.41

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

SELP: Desert/Mountain (RR)

SECTION 3

Column A

Column B

Column C

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
a. Total special education expenditures	5,997,147.00		
b. Less: Expenditures paid from federal sources	511,566.00		
c. Expenditures paid from state and local sources	5,485,581.00	5,343,910.00	(141,671.00)
Add/Less: Adjustments and/or PCRA required for MOE calculation		(438,483.00)	(438,483.00)
Comparison year's expenditures, adjusted for MOE calculation		4,905,427.00	
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	5,485,581.00	4,905,427.00	580,154.00

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

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

	Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
a. Total special education expenditures	5,997,147.00		
b. Less: Expenditures paid from federal sources	511,566.00		
c. Expenditures paid from state and local sources	5,485,581.00	5,343,910.00	(141,671.00)
Add/Less: Adjustments and/or PCRA required for MOE calculation		(438,483.00)	(438,483.00)
Comparison year's expenditures, adjusted for MOE calculation		4,905,427.00	
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	5,485,581.00	4,905,427.00	580,154.00
d. Special education unduplicated pupil count	363.00	317.00	46.00
e. Per capita state and local expenditures (A2c/A2d)	15,111.79	15,474.53	(362.74)

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.

SELPA: Desert/Mountain (RR)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2024-25	Comparison Year FY 2023-24	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	3,625,545.00	3,246,648.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,246,648.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,625,545.00	3,246,648.00	378,897.00
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 vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	3,625,545.00	3,246,648.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,246,648.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,625,545.00	3,246,648.00	
b. Special education unduplicated pupil count	363.00	317.00	
c. Per capita local expenditures (B2a/B2b)	9,987.73	10,241.79	
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.			(254.06)

Robin Schreiner
Contact Name
Sr. Director, Business Services
Title

(760) 254-1334
Telephone Number
rschreiner@sv.usd.k12.net
Email Address

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	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	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	Dash Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
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 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 6500, 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 6500, 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: DesertMountain (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)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDULPLICATED PUPIL COUNT							

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

SELPA: Desert/Mountain (RR)

Object Code	Description	Victor Elementary (RR12)	Victor Valley Union High (RR13)	Snowline Joint Unified (RR16)	Helendale Elementary (RR17)	Excelsior Charter (RRA1)	Norton Science and Language Academy (RRA10)
TOTAL BUDGET - All Sources							
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 8990	0.00	0.00	0.00	0.00	0.00	0.00
8990	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)	Hemdale Elementary (RR17)	Excelsior Charter (RA1)	Norton Science and Language Academy (RA10)
1000-1999	Certified Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

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

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