

## Peak Prep Pleasant Valley

2150 Pickwick Drive, #304

Camarillo, CA 93010

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[www.peak-prep.org](http://www.peak-prep.org)



**2024-25 Adopted**

## Budget Detail

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***Peak Prep Pleasant Valley***  
***2024-25 Adopted***  
***Budget Detail***  
***Table of Contents***

|                                                     | <b>PAGE</b> |
|-----------------------------------------------------|-------------|
| Enrollment & ADA . . . . .                          | 3-4         |
| Revenue Detail . . . . .                            | 5-6         |
| Expenditure Detail . . . . .                        | 7-11        |
| Budget Summary . . . . .                            | 12          |
| Components of Ending Balance . . . . .              | 13          |
| Actual Expenditures & Encumbrances to Date. . . . . | 14          |
| SB 740 Funding Determination . . . . .              | 15-16       |
| Cash Flow Reports . . . . .                         | 17-18       |



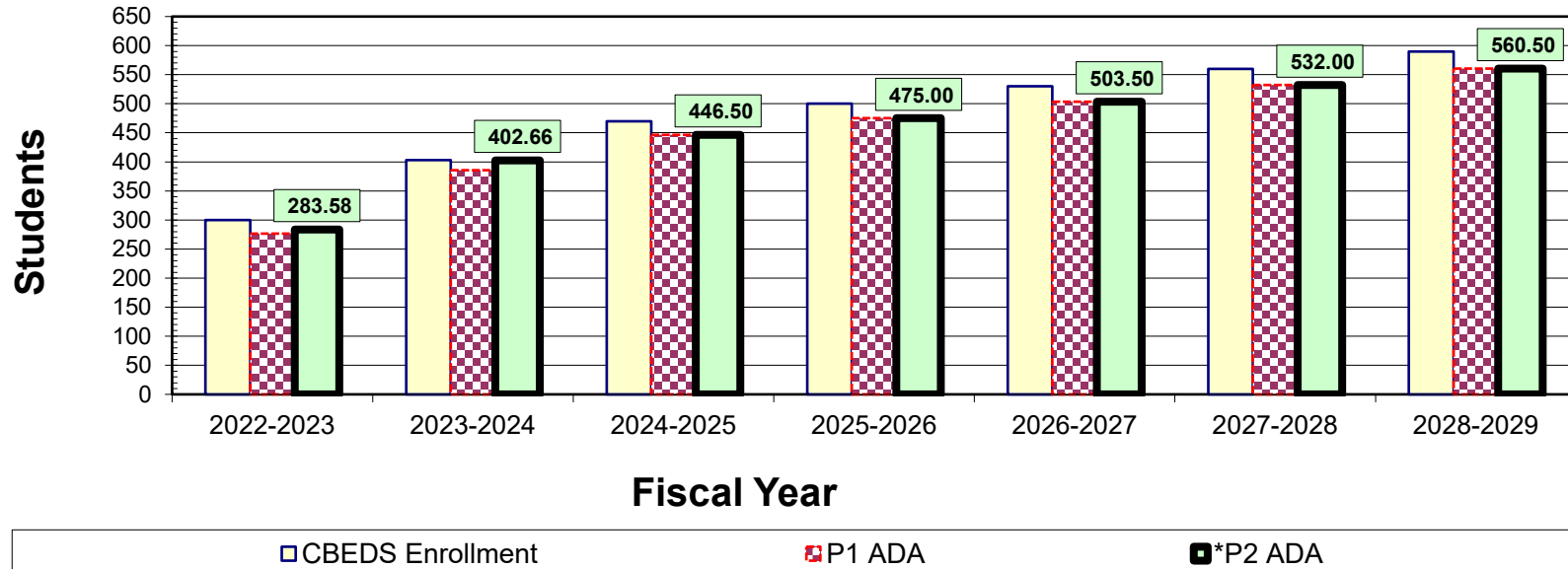
| Peak Prep Pleasant Valley |    |    |     |     |     |      |     |     |     |     |     |     |     |     |      |      |      |      |       |                      |          |
|---------------------------|----|----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-------|----------------------|----------|
| Fiscal Year               | TK | K  | 1st | 2nd | 3rd | TK-3 | 4th | 5th | 6th | 4-6 | 7th | 8th | 7-8 | 9th | 10th | 11th | 12th | 9-12 | Total | Incr/ (Decr) from PY | % Change |
| 2022-23 CBEDS Enroll      | 5  | 21 | 17  | 10  | 13  | 66   | 14  | 21  | 14  | 49  | 20  | 30  | 50  | 32  | 33   | 30   | 40   | 135  | 300   | -35                  | -10.45%  |
| 2023-24 CBEDS Enroll      | 12 | 29 | 32  | 22  | 19  | 114  | 25  | 16  | 27  | 68  | 34  | 31  | 65  | 34  | 48   | 48   | 26   | 156  | 403   | 103                  | 34.33%   |
| 2023-24 Current Enroll    | 19 | 34 | 32  | 26  | 22  | 133  | 25  | 19  | 29  | 73  | 46  | 43  | 89  | 40  | 50   | 46   | 18   | 154  | 449   | 149                  | 49.67%   |
| 2024-25 Est. Enroll       | 15 | 35 | 30  | 30  | 30  | 140  | 30  | 25  | 25  | 80  | 45  | 50  | 95  | 40  | 40   | 40   | 35   | 155  | 470   | 21                   | 4.68%    |
| 2025-26 Est. Enroll       | 15 | 35 | 35  | 30  | 30  | 145  | 30  | 30  | 30  | 90  | 50  | 50  | 100 | 45  | 40   | 40   | 40   | 165  | 500   | 30                   | 6.38%    |
| 2026-27 Est. Enroll       | 20 | 35 | 35  | 35  | 30  | 155  | 35  | 35  | 30  | 100 | 55  | 50  | 105 | 45  | 45   | 40   | 40   | 170  | 530   | 30                   | 6.00%    |
| 2027-28 Est. Enroll       | 20 | 35 | 35  | 35  | 35  | 160  | 40  | 35  | 35  | 110 | 55  | 55  | 110 | 45  | 45   | 45   | 45   | 180  | 560   | 30                   | 5.66%    |
| 2028-29 Est. Enroll       | 25 | 40 | 35  | 35  | 35  | 170  | 40  | 40  | 40  | 120 | 60  | 55  | 115 | 50  | 45   | 45   | 45   | 185  | 590   | 30                   | 5.36%    |

|                  |       |       |       |       |       |        |       |       |       |        |       |       |        |       |       |       |       |        |        |
|------------------|-------|-------|-------|-------|-------|--------|-------|-------|-------|--------|-------|-------|--------|-------|-------|-------|-------|--------|--------|
| 2022-23 Est. ADA | 4.70  | 19.74 | 15.98 | 9.40  | 17.47 | 67.29  | 13.16 | 19.74 | 10.86 | 43.76  | 18.80 | 27.93 | 46.73  | 30.08 | 31.02 | 28.20 | 36.50 | 125.80 | 283.58 |
| 2023-24 Est. ADA | 17.86 | 31.96 | 30.08 | 24.44 | 13.81 | 118.15 | 23.50 | 17.86 | 22.63 | 63.99  | 43.24 | 25.43 | 68.67  | 37.60 | 47.00 | 12.70 | 16.92 | 114.22 | 365.03 |
| 2024-25 Est. ADA | 14.25 | 33.25 | 28.50 | 28.50 | 28.50 | 133.00 | 28.50 | 23.75 | 23.75 | 76.00  | 42.75 | 47.50 | 90.25  | 38.00 | 38.00 | 38.00 | 33.25 | 147.25 | 446.50 |
| 2025-26 Est. ADA | 14.25 | 33.25 | 33.25 | 28.50 | 28.50 | 137.75 | 28.50 | 28.50 | 28.50 | 85.50  | 47.50 | 47.50 | 95.00  | 42.75 | 38.00 | 38.00 | 38.00 | 156.75 | 475.00 |
| 2026-27 Est. ADA | 19.00 | 33.25 | 33.25 | 33.25 | 28.50 | 147.25 | 33.25 | 33.25 | 28.50 | 95.00  | 52.25 | 47.50 | 99.75  | 42.75 | 42.75 | 38.00 | 38.00 | 161.50 | 503.50 |
| 2027-28 Est. ADA | 19.00 | 33.25 | 33.25 | 33.25 | 33.25 | 152.00 | 38.00 | 33.25 | 33.25 | 104.50 | 52.25 | 52.25 | 104.50 | 42.75 | 42.75 | 42.75 | 42.75 | 171.00 | 532.00 |
| 2028-29 Est. ADA | 23.75 | 38.00 | 33.25 | 33.25 | 33.25 | 161.50 | 38.00 | 38.00 | 38.00 | 114.00 | 57.00 | 52.25 | 109.25 | 47.50 | 42.75 | 42.75 | 42.75 | 175.75 | 560.50 |

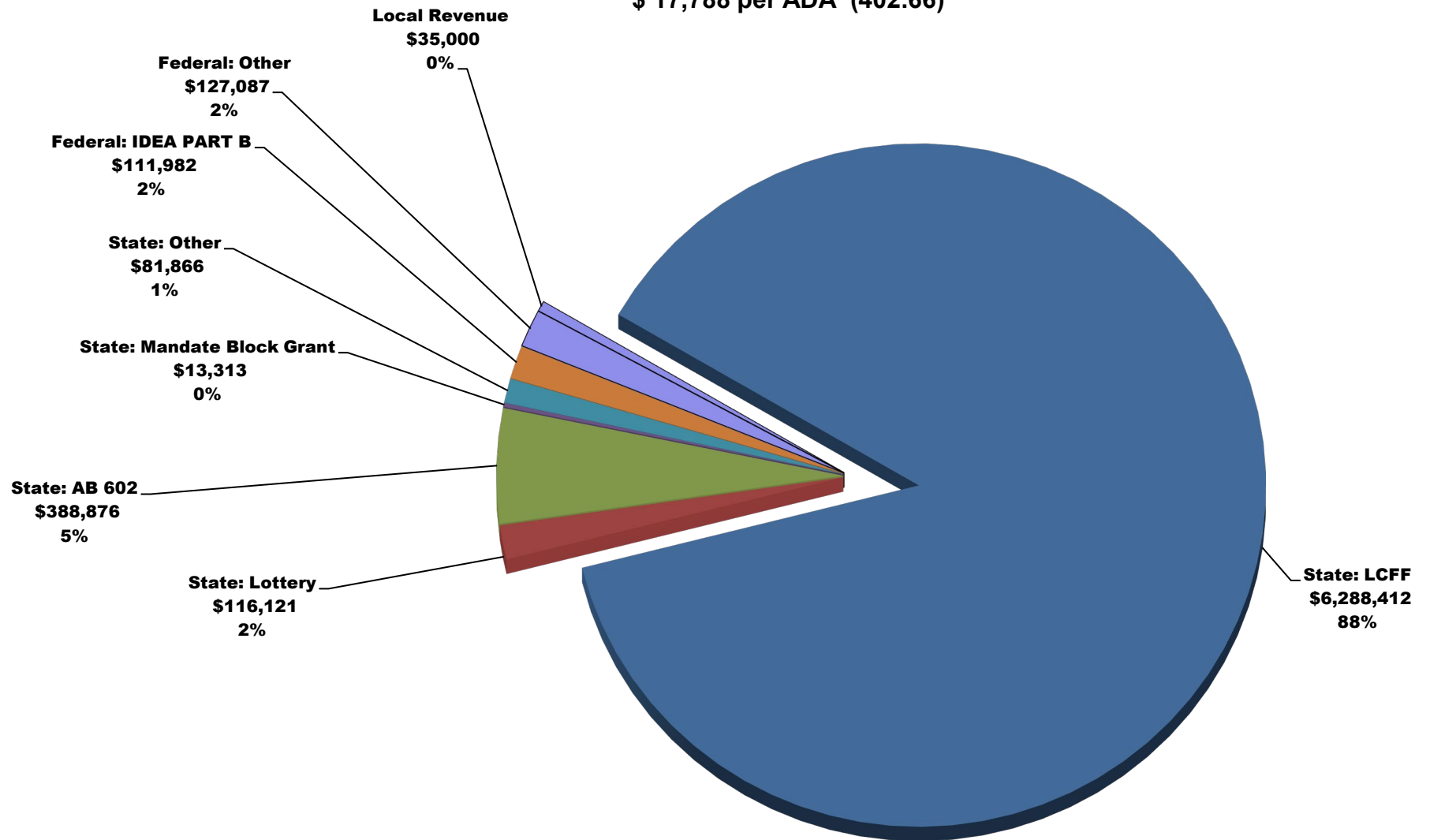
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|---------------------|---|---|---|---|---|---|---|---|------|------|------|------|------|------|------|------|-------|-------|-------|
| 2023-24 Track A ADA | - | - | - | - | - | - | - | - | 0.10 | 0.10 | 0.20 | 0.90 | 1.10 | 2.29 | 2.97 | 2.85 | 28.31 | 36.43 | 37.63 |
|---------------------|---|---|---|---|---|---|---|---|------|------|------|------|------|------|------|------|-------|-------|-------|

**Peak Prep Pleasant Valley  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

| Fiscal Year | CBEDS Enrollment | Track A ADA | P1 ADA | *P2 ADA | Incr/(Decr) from Prior Year CBEDS |         | Incr/(Decr) from Prior Year P2 ADA |         | Attendance Percentage (P2/CBEDS) |
|-------------|------------------|-------------|--------|---------|-----------------------------------|---------|------------------------------------|---------|----------------------------------|
|             |                  |             |        |         | #                                 | %       | #                                  | %       |                                  |
| 2022-2023   | 300              | -           | 276.45 | 283.58  | (35.00)                           | -10.45% | (41.88)                            | -12.87% | 94.53%                           |
| 2023-2024   | 403              | 37.63       | 385.84 | 402.66  | 103.00                            | 34.33%  | 119.08                             | 41.99%  | 99.92%                           |
| 2024-2025   | 470              | -           | 446.50 | 446.50  | 67.00                             | 16.63%  | 43.84                              | 10.89%  | 95.00%                           |
| 2025-2026   | 500              | -           | 475.00 | 475.00  | 30.00                             | 6.38%   | 28.50                              | 6.38%   | 95.00%                           |
| 2026-2027   | 530              | -           | 503.50 | 503.50  | 30.00                             | 6.00%   | 28.50                              | 6.00%   | 95.00%                           |
| 2027-2028   | 560              | -           | 532.00 | 532.00  | 30.00                             | 5.66%   | 28.50                              | 5.66%   | 95.00%                           |
| 2028-2029   | 590              | -           | 560.50 | 560.50  | 30.00                             | 5.36%   | 28.50                              | 5.36%   | 95.00%                           |

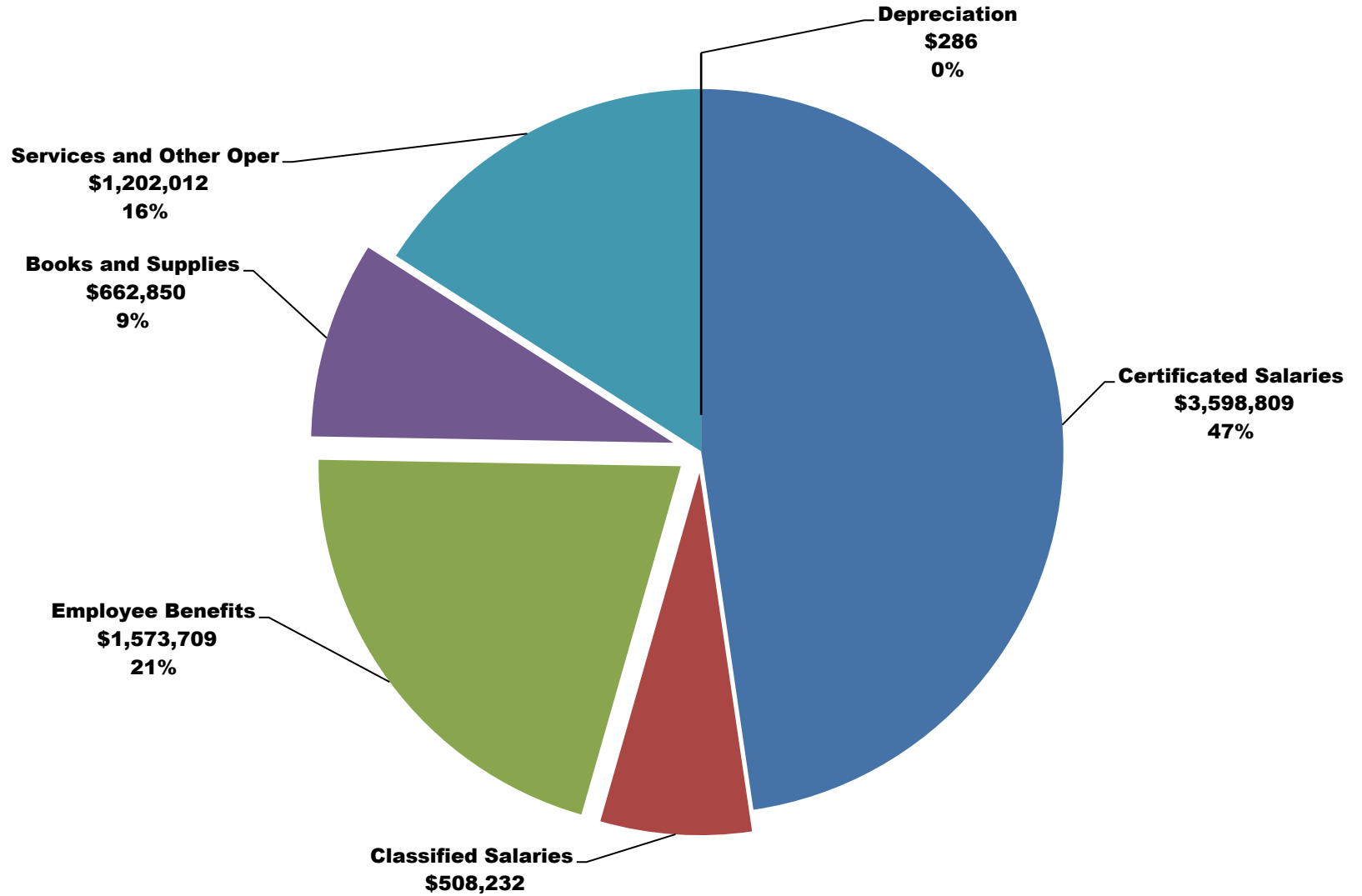


**Peak Prep Pleasant Valley  
2024-25 Revenues  
\$7,162,657  
\$ 17,788 per ADA (402.66)**



|    | A                                           | B                                  | C                                                                                         | H                   | K                   | L                   | M              | N                   | O                   |
|----|---------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|----------------|---------------------|---------------------|
| 1  | Peak Prep Pleasant Valley                   |                                    |                                                                                           |                     |                     |                     |                |                     |                     |
| 2  | Based on Governor's 2024-25 Budget Proposal |                                    |                                                                                           |                     |                     |                     |                |                     |                     |
| 3  |                                             |                                    |                                                                                           | 2023/24             | 2024/25             | 2024/25 vs 2023/24  |                |                     |                     |
| 4  |                                             |                                    |                                                                                           | Estimated           | Adopted             | Budget Change       |                |                     |                     |
| 5  | Object                                      | Description                        | Comments                                                                                  | Actuals             | Budget              |                     |                | 2025/26             | 2026/27             |
| 6  |                                             |                                    |                                                                                           |                     |                     |                     |                | Budget              | Budget              |
| 7  |                                             | <b>LCFF Sources</b>                |                                                                                           |                     |                     |                     |                |                     |                     |
| 8  | 8011                                        | Local Control Funding Formula      | Regular School Year                                                                       | \$ 3,225,999        | \$ 4,469,983        | \$ 1,243,984        | 38.56%         | \$ 4,982,148        | 5,515,738           |
| 9  | 8011                                        | Local Control Funding Formula      | Track A                                                                                   | 589,414             | -                   | (589,414)           | -100.00%       | -                   | -                   |
| 10 | 8012                                        | Education Protection Act (Prop 30) |                                                                                           | 77,168              | 77,168              | -                   | 0.00%          | 77,168              | 77,168              |
| 11 | 8019                                        | Local Control Funding Formula      | Prior Year Adjustment                                                                     | (41,323)            | -                   | 41,323              | -100.00%       | -                   | -                   |
| 12 | 8019                                        | Education Protection Act (Prop 30) | Prior Year Adjustment                                                                     | 41,323              | -                   | (41,323)            | -100.00%       | -                   | -                   |
| 13 | 8096                                        | In Lieu Taxes                      |                                                                                           | 1,741,261           | 1,741,261           | -                   | 0.00%          | 1,741,261           | 1,741,261           |
| 15 |                                             | <b>Total LCFF Sources</b>          |                                                                                           | <b>\$ 5,633,842</b> | <b>\$ 6,288,412</b> | <b>\$ 654,570</b>   | <b>11.62%</b>  | <b>\$ 6,800,577</b> | <b>\$ 7,334,167</b> |
| 16 |                                             | <b>Federal Sources</b>             |                                                                                           |                     |                     |                     |                |                     |                     |
| 17 | 8181                                        | Special Ed                         | IDEA Part B 3310                                                                          | \$ 96,769           | \$ 111,982          | \$ 15,213           | 15.72%         | \$ 111,982          | \$ 111,982          |
| 19 | 8290                                        | Federal                            | ESSER III 3213                                                                            | 44,578              | -                   | (44,578)            | -100.00%       | -                   | -                   |
| 20 | 8290                                        | Federal                            | ESSER III 3214                                                                            | 25,421              | -                   | (25,421)            | -100.00%       | -                   | -                   |
| 21 | 8290                                        | Federal                            | ELO Grant 3216                                                                            | 32,458              | -                   | (32,458)            | -100.00%       | -                   | -                   |
| 22 | 8290                                        | Federal                            | ELO Grant 3217                                                                            | 7,449               | -                   | (7,449)             | -100.00%       | -                   | -                   |
| 23 | 8290                                        | Federal                            | ELO Grant 3218                                                                            | 21,159              | -                   | (21,159)            | -100.00%       | -                   | -                   |
| 24 | 8290                                        | Federal                            | ELO Grant 3219                                                                            | 17,092              | 19,382              | 2,290               | 13.40%         | -                   | -                   |
| 25 | 8290                                        | Federal                            | Title I, Part A 3010                                                                      | 86,661              | 86,661              | -                   | 0.00%          | 86,661              | 86,661              |
| 26 | 8290                                        | Federal                            | Title I, Part A, CSI 3182                                                                 | 178,351             | -                   | (178,351)           | -100.00%       | -                   | -                   |
| 27 | 8290                                        | Federal                            | Title II, Part A 4035                                                                     | 11,044              | 11,044              | -                   | 0.00%          | 11,044              | 11,044              |
| 28 | 8290                                        | Federal                            | Title IV, Part A 4127                                                                     | 10,000              | 10,000              | -                   | 0.00%          | 10,000              | 10,000              |
| 29 |                                             |                                    |                                                                                           |                     |                     |                     |                |                     |                     |
| 30 |                                             | <b>Total Federal Sources</b>       |                                                                                           | <b>\$ 530,982</b>   | <b>\$ 239,069</b>   | <b>\$ (291,913)</b> | <b>-54.98%</b> | <b>\$ 219,687</b>   | <b>\$ 219,687</b>   |
| 31 |                                             | <b>Other State Revenue</b>         |                                                                                           |                     |                     |                     |                |                     |                     |
| 32 | 8550                                        | Mandate Block Grant                |                                                                                           | \$ 10,025           | \$ 13,313           | \$ 3,288            | 32.80%         | \$ 14,064           | \$ 14,965           |
| 33 | 8560                                        | Unrestricted Lottery               | 402.66 ADA x 1.04446 @ \$177                                                              | 74,440              | 82,544              | 8,104               | 10.89%         | 87,813              | 93,082              |
| 34 | 8560                                        | Unrestricted Lottery               | Prior Year Adjustment                                                                     | 1,780               | -                   | (1,780)             | -100.00%       | -                   | -                   |
| 35 | 8560                                        | Restricted Lottery                 | 402.66 ADA x 1.04446 @ \$72                                                               | 30,280              | 33,577              | 3,297               | 10.89%         | 35,721              | 37,864              |
| 36 | 8560                                        | Restricted Lottery                 | Prior Year Adjustment                                                                     | 3,338               | -                   | (3,338)             | -100.00%       | -                   | -                   |
| 38 | 8590                                        | Other State Revenue                | Special Ed Mental Health 6546                                                             | 30,755              | 30,755              | -                   | 0.00%          | 30,755              | 30,755              |
| 39 | 8590                                        | Other State Revenue                | Arts, Music & Instructional Materials Discretionary 6762                                  | 4,442               | -                   | (4,442)             | -100.00%       | -                   | -                   |
| 40 | 8590                                        | Other State Revenue                | Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Prop 28) 6770 | 51,111              | 51,111              | -                   | 0.00%          | 51,111              | 51,111              |
| 41 | 8590                                        | Other State Revenue                | Learning Recovery Emergency 7435                                                          | 425                 | -                   | (425)               | -100.00%       | -                   | -                   |
| 43 | 8590                                        | Other State Revenue                | Misc 0000                                                                                 | 1,104               | -                   | (1,104)             | -100.00%       | -                   | -                   |
| 44 |                                             | <b>Total Other State Revenue</b>   |                                                                                           | <b>\$ 207,700</b>   | <b>\$ 211,300</b>   | <b>\$ 3,600</b>     | <b>1.73%</b>   | <b>\$ 219,464</b>   | <b>\$ 227,777</b>   |
| 45 |                                             | <b>Other Local Revenue</b>         |                                                                                           |                     |                     |                     |                |                     |                     |
| 46 | 8660                                        | Interest                           |                                                                                           | \$ 70,000           | \$ 35,000           | \$ (35,000)         | -50.00%        | \$ 35,000           | \$ 35,000           |
| 47 | 8699                                        | Other Local Revenue                | Misc. 0000                                                                                | 3,523               | -                   | (3,523)             | -100.00%       | -                   | -                   |
| 48 | 8699                                        | Other Local Revenue                | VCSSFA Ergo Funds 9003                                                                    | 2,000               | -                   | (2,000)             | -100.00%       | -                   | -                   |
| 49 | 8792                                        | Apportionment Transfer Sped        | AB 602                                                                                    | 350,694             | 388,876             | 38,182              | 10.89%         | 413,698             | 438,520             |
| 50 |                                             | <b>Total Other Local Revenue</b>   |                                                                                           | <b>\$ 426,217</b>   | <b>\$ 423,876</b>   | <b>\$ (2,341)</b>   | <b>-0.55%</b>  | <b>\$ 448,698</b>   | <b>\$ 473,520</b>   |
| 51 |                                             | <b>TOTAL REVENUES</b>              |                                                                                           | <b>\$ 6,798,741</b> | <b>\$ 7,162,657</b> | <b>\$ 363,916</b>   | <b>5.35%</b>   | <b>\$ 7,688,426</b> | <b>\$ 8,255,151</b> |

**Peak Prep Pleasant Valley  
2024-25 Expenditures  
\$7,545,898  
\$18,740 per ADA (402.66)**



|    | A                                           | B                                  | C                                                                                                                                                 | H                   | K                   | L                                | M             | N                   | O                   |
|----|---------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------------------|---------------|---------------------|---------------------|
| 1  | Peak Prep Pleasant Valley                   |                                    |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 2  | Based on Governor's 2024-25 Budget Proposal |                                    |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 3  |                                             |                                    |                                                                                                                                                   | 2023/24             | 2024/25             | 2024/25 vs 2023/24 Budget Change |               |                     |                     |
| 4  |                                             |                                    |                                                                                                                                                   | Estimated           | Adopted             |                                  |               | 2025/26             | 2026/27             |
| 5  | Object                                      | Description                        | Comments                                                                                                                                          | Actuals             | Budget              |                                  |               | Budget              | Budget              |
| 6  |                                             | <b>Certificated Salaries</b>       |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 7  | 1100                                        | Teachers                           | 19.25 FTE Teachers, 3.00 FTE SpEd Teachers, 5.00 FTE Homeschool Teachers, 3.00 FTE Instructional Coaches, 2.00 FTE Program Specialists            | \$ 2,555,744        | \$ 2,811,312        | \$ 255,568                       | 10.00%        | \$ 2,952,091        | \$ 3,093,709        |
| 8  | 1130                                        | Teachers - Stipends                | Assessment & Diagnostics, CALPADS, 504 Coordinator, SEL, CTE Coordinator, Dual Enrollment, Clubs, Parent Engagement, Cell/Internet Stipends       | 116,780             | 87,860              | (28,920)                         | -24.76%       | 93,740              | 94,620              |
| 9  | 1140                                        | Certificated Extra Duty            | Track A Summer Teachers                                                                                                                           | 42,663              | -                   | (42,663)                         | -100.00%      | -                   | -                   |
| 10 | 1200                                        | Certificated Pupil Support         | 1.48 FTE Counselors, 1.00 FTE Psychologist, 1.00 FTE Speech Pathologist, McKinney-Vento Stipend, Summer Counselor Stipend, Cell/Internet Stipends | 324,329             | 336,656             | 12,327                           | 3.80%         | 344,310             | 356,285             |
| 11 | 1300                                        | Administration                     | 1.00 FTE Executive Director, 1.00 FTE Principal                                                                                                   | 350,535             | 334,061             | (16,474)                         | -4.70%        | 348,573             | 363,520             |
| 12 | 1330                                        | Administrative Stipend             | ELPAC/CAASPP, Summer School Admin, Cell/Internet Stipends                                                                                         | 36,420              | 28,920              | (7,500)                          | -20.59%       | 28,920              | 28,920              |
| 13 | 1900                                        | Other Certificated                 | Orientation Specialist Hours                                                                                                                      | 3,945               | -                   | (3,945)                          | -100.00%      | -                   | -                   |
| 14 |                                             |                                    |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 15 |                                             | <b>Total Certificated Salaries</b> |                                                                                                                                                   | <b>\$ 3,430,416</b> | <b>\$ 3,598,809</b> | <b>\$ 168,393</b>                | <b>4.91%</b>  | <b>\$ 3,767,634</b> | <b>\$ 3,937,054</b> |
| 16 |                                             | <b>Classified Salaries</b>         |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 17 | 2100                                        | Instructional Aides                | 0.50 FTE Learning Center Instructional Aide                                                                                                       | \$ 3,623            | \$ 25,774           | \$ 22,151                        | 611.40%       | \$ 27,033           | \$ 28,302           |
| 18 | 2200                                        | Classified Support                 | Psychology Intern (\$700/month x 11 months)                                                                                                       | 7,700               | 7,700               | -                                | 0.00%         | 7,700               | \$ 7,700            |
| 19 | 2300                                        | Classified Administration          | 1.00 FTE Director of Finance, Summer Admin                                                                                                        | 133,131             | 148,998             | 15,867                           | 11.92%        | 153,411             | 159,833             |
| 20 | 2400                                        | Clerical and Office                | 1.00 FTE Admin Assistant, 1.75 FTE Business & Finance Techs, 1.00 FTE Attendance Specialist, 1.00 FTE Enrollment Specialist                       | 306,448             | 325,760             | 19,312                           | 6.30%         | 367,025             | 369,505             |
| 21 |                                             |                                    |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 22 |                                             | <b>Total Classified Salaries</b>   |                                                                                                                                                   | <b>\$ 450,902</b>   | <b>\$ 508,232</b>   | <b>\$ 57,330</b>                 | <b>12.71%</b> | <b>\$ 555,169</b>   | <b>\$ 565,339</b>   |
| 23 |                                             | <b>Benefits</b>                    |                                                                                                                                                   |                     |                     |                                  |               |                     |                     |
| 24 | 3100                                        | STRS (Retirement)                  | 19.1% in 2024/25                                                                                                                                  | \$ -                | \$ 687,373          | \$ 687,373                       | New           | \$ 719,618          | \$ 751,977          |
| 25 | 3200                                        | PERS (Retirement)                  | 27.05% in 2024/25                                                                                                                                 | -                   | 137,473             | 137,473                          | New           | 153,227             | 158,295             |
| 26 | 3301                                        | OASDI/Medicare                     | 1.45% Medicare                                                                                                                                    | 250,253             | 51,395              | (198,858)                        | -79.46%       | 54,631              | 57,087              |
| 27 | 3302                                        | OASDI/Medicare                     | 6.2% OASDI, 1.45% Medicare                                                                                                                        | 33,585              | 37,325              | 3,740                            | 11.14%        | 42,470              | 43,248              |
| 28 | 3401                                        | Health and Welfare                 | \$11,037 Single, \$16,934 2-Party, \$21,499 Family for full-time employees                                                                        | 379,396             | 479,543             | 100,147                          | 26.40%        | 520,119             | 555,595             |
| 29 | 3402                                        | Health and Welfare                 | \$11,037 Single, \$16,934 2-Party, \$21,499 Family for full-time employees                                                                        | 64,296              | 91,351              | 27,055                           | 42.08%        | 95,700              | 100,050             |
| 30 | 3500                                        | State Unemployment Insurance       | 0.05%                                                                                                                                             | 1,904               | 2,015               | 111                              | 5.83%         | 21,614              | 22,512              |
| 31 | 3600                                        | Workers' Compensation              | 1.6930%                                                                                                                                           | 67,614              | 69,531              | 1,917                            | 2.84%         | 73,185              | 76,226              |



|    | A                                           | B                                  | C                                                                                       | H                 | K                   | L                                | M              | N                   | O                   |
|----|---------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------|-------------------|---------------------|----------------------------------|----------------|---------------------|---------------------|
| 1  | Peak Prep Pleasant Valley                   |                                    |                                                                                         |                   |                     |                                  |                |                     |                     |
| 2  | Based on Governor's 2024-25 Budget Proposal |                                    |                                                                                         |                   |                     |                                  |                |                     |                     |
| 3  |                                             |                                    |                                                                                         | 2023/24           | 2024/25             | 2024/25 vs 2023/24 Budget Change |                |                     |                     |
| 4  |                                             |                                    |                                                                                         | Estimated         | Adopted             |                                  |                | 2025/26             | 2026/27             |
| 5  | <b>Object</b>                               | <b>Description</b>                 | <b>Comments</b>                                                                         | <b>Actuals</b>    | <b>Budget</b>       |                                  |                | <b>Budget</b>       | <b>Budget</b>       |
| 32 | 3900                                        | Miscellaneous Benefits             | Supplemental Insurance, Out-of-State UI                                                 | 16,997            | 17,703              | 706                              | 4.15%          | 17,877              | 18,052              |
| 33 |                                             | <b>Total Benefits</b>              |                                                                                         | <b>\$ 814,045</b> | <b>\$ 1,573,709</b> | <b>\$ 759,664</b>                | <b>93.32%</b>  | <b>\$ 1,698,441</b> | <b>\$ 1,783,044</b> |
| 34 |                                             | <b>Books and Supplies</b>          |                                                                                         |                   |                     |                                  |                |                     |                     |
| 35 | 4100                                        | Textbooks Curriculum               | I-Ready, IXL, Fuel Ed, Imagine Learning, Strongmind, Subject Technology R0000/0709/6300 | \$ 310,000        | \$ 319,300          | \$ 9,300                         | 3.00%          | \$ 328,879          | 338,745             |
| 38 | 4300                                        | Materials and Supplies             | Office Supplies F2700                                                                   | 5,000             | 5,150               | 150                              | 3.00%          | 5,305               | 5,464               |
| 39 | 4300                                        | Materials and Supplies             | Instructional Supplies R0000/0709/4127, F1000                                           | 10,000            | 35,000              | 25,000                           | 250.00%        | 36,050              | 37,132              |
| 40 | 4300                                        | Materials and Supplies             | Instructional Supplies (Homeschool Ed Funds)                                            | 91,000            | 225,400             | 134,400                          | 147.69%        | 260,313             | 297,675             |
| 41 | 4300                                        | Materials and Supplies             | Learning Center Instructional Materials R3216                                           | 13,062            | -                   | (13,062)                         | -100.00%       | -                   | -                   |
| 42 | 4300                                        | Materials and Supplies             | Learning Center Instructional Materials R3218                                           | 2,840             | -                   | (2,840)                          | -100.00%       | -                   | -                   |
| 43 | 4300                                        | Materials and Supplies             | Learning Center Instructional Materials R3219                                           | 1,855             | -                   | (1,855)                          | -100.00%       | -                   | -                   |
| 44 | 4300                                        | Materials and Supplies             | Special Ed R3310/6500                                                                   | 1,500             | 1,500               | -                                | 0.00%          | 1,500               | 1,500               |
| 47 | 4400                                        | Non-capitalized Equipment          | Student Chromebooks R0000/F1000                                                         | 95,829            | -                   | (95,829)                         | -100.00%       | -                   | -                   |
| 48 | 4400                                        | Non-capitalized Equipment          | Student Chromebooks R0000/F1000 (Homeschool)                                            | 73,984            | -                   | (73,984)                         | -100.00%       | -                   | -                   |
| 49 | 4400                                        | Non-capitalized Equipment          | Laptops for New Clerical Staff F2700                                                    | 3,721             | -                   | (3,721)                          | -100.00%       | -                   | -                   |
| 50 | 4400                                        | Non-capitalized Equipment          | Laptops for Students and Staff R0709                                                    | 250,000           | 75,000              | (175,000)                        | -70.00%        | 75,000              | 75,000              |
| 52 | 4400                                        | Non-capitalized Equipment          | Laptops for Staff R3213                                                                 | 38,546            | -                   | (38,546)                         | -100.00%       | -                   | -                   |
| 53 | 4400                                        | Non-capitalized Equipment          | Furniture for Learning Center R3216                                                     | 11,777            | -                   | (11,777)                         | -100.00%       | -                   | -                   |
| 55 | 4400                                        | Non-capitalized Equipment          | Furniture for Learning Center R3218                                                     | 568               | -                   | (568)                            | -100.00%       | -                   | -                   |
| 56 | 4400                                        | Non-capitalized Equipment          | Homeschool Supplies R3219                                                               | 537               | -                   | (537)                            | -100.00%       | -                   | -                   |
| 59 | 4400                                        | Non-capitalized Equipment          | Ergonomic Equipment R9003 (Ergo Funds)                                                  | 725               | 1,000               | 275                              | 37.93%         | 1,000               | 1,000               |
| 60 | 4700                                        | Food                               | Food for Homeschool Field Trips R3219                                                   | 200               | 500                 | 300                              | 150.00%        | 500                 | 500                 |
| 61 |                                             | <b>Total Books and Supplies</b>    |                                                                                         | <b>\$ 911,144</b> | <b>\$ 662,850</b>   | <b>\$ (248,294)</b>              | <b>-27.25%</b> | <b>\$ 708,546</b>   | <b>\$ 757,016</b>   |
| 65 |                                             |                                    |                                                                                         |                   |                     |                                  |                |                     |                     |
| 66 | 5200                                        | Travel and Conference              | Mileage F2700                                                                           | \$ 3,500          | \$ 3,605            | \$ 105                           | 3.00%          | \$ 3,713            | \$ 3,825            |
| 67 | 5200                                        | Travel and Conference              | Field Trip Mileage R3218                                                                | 436               | -                   | (436)                            | -100.00%       | -                   | -                   |
| 68 | 5220                                        | Travel and Conference              | In-Person Professional Development                                                      | -                 | 50,000              | 50,000                           | New            | 50,000              | 50,000              |
| 69 | 5220                                        | Travel and Conference              | Staff Development F1000 (includes R4035)                                                | 20,000            | 20,600              | 600                              | 3.00%          | 21,218              | 21,855              |
| 70 | 5220                                        | Travel and Conference              | Staff Development F2700 (includes R4035)                                                | 36,000            | 37,080              | 1,080                            | 3.00%          | 38,192              | 39,338              |
| 71 | 5220                                        | Travel and Conference              | Staff Development R3219                                                                 | 13,695            | -                   | (13,695)                         | -100.00%       | -                   | -                   |
| 73 | 5220                                        | Travel and Conference              | Staff Development R6500/F1120                                                           | 7,320             | 7,540               | 220                              | 3.00%          | 7,766               | 7,999               |
| 74 |                                             | <b>Total Travel and Conference</b> |                                                                                         | <b>\$ 80,951</b>  | <b>\$ 118,825</b>   | <b>\$ 37,874</b>                 | <b>46.79%</b>  | <b>\$ 120,889</b>   | <b>\$ 123,016</b>   |
| 75 | 5300                                        | Dues and Memberships               | WASC, NHS, Aplus+                                                                       | \$ 2,000          | \$ 10,060           | \$ 8,060                         | 403.00%        | \$ 10,362           | \$ 10,673           |
| 76 |                                             | <b>Total Dues and Memberships</b>  |                                                                                         | <b>\$ 2,000</b>   | <b>\$ 10,060</b>    | <b>\$ 8,060</b>                  | <b>403.00%</b> | <b>\$ 10,362</b>    | <b>\$ 10,673</b>    |
| 77 |                                             |                                    |                                                                                         |                   |                     |                                  |                |                     |                     |
| 78 | 5450                                        | Insurance                          | Liability Insurance                                                                     | \$ 35,401         | \$ 74,356           | \$ 38,955                        | 110.04%        | \$ 92,945           | \$ 106,887          |
| 79 |                                             | <b>Total Insurance</b>             |                                                                                         | <b>\$ 35,401</b>  | <b>\$ 74,356</b>    | <b>\$ 38,955</b>                 | <b>110.04%</b> | <b>\$ 92,945</b>    | <b>\$ 106,887</b>   |

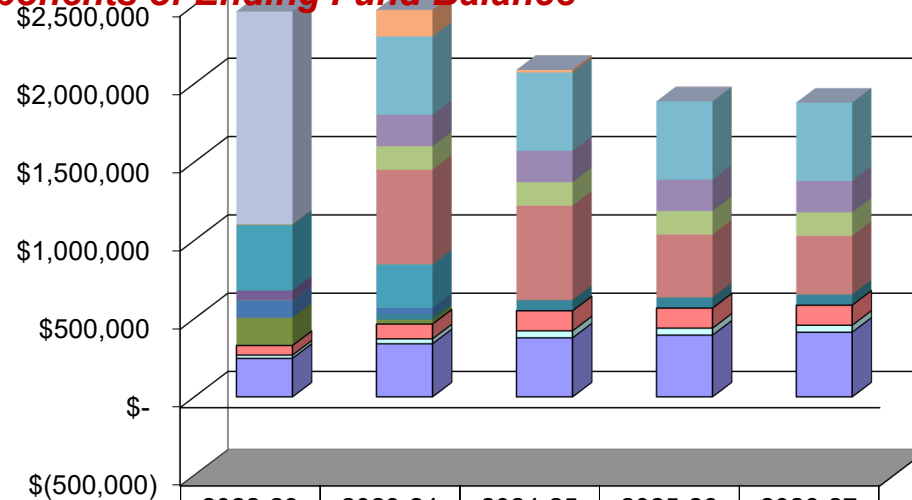
|     | A                                           | B                                        | C                                                                                 | H                 | K                 | L                                | M             | N                 | O                 |
|-----|---------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------|-------------------|-------------------|----------------------------------|---------------|-------------------|-------------------|
| 1   | Peak Prep Pleasant Valley                   |                                          |                                                                                   |                   |                   |                                  |               |                   |                   |
| 2   | Based on Governor's 2024-25 Budget Proposal |                                          |                                                                                   |                   |                   |                                  |               |                   |                   |
| 3   |                                             |                                          |                                                                                   | 2023/24           | 2024/25           | 2024/25 vs 2023/24 Budget Change |               |                   |                   |
| 4   |                                             |                                          |                                                                                   | Estimated         | Adopted           |                                  |               | 2025/26           | 2026/27           |
| 5   | Object                                      | Description                              | Comments                                                                          | Actuals           | Budget            |                                  |               | Budget            | Budget            |
| 86  | 5600                                        | Facilities                               | Facility Rent (Office) F8700                                                      | \$ 3,537          | \$ 3,643          | \$ 106                           | 3.00%         | \$ 3,752          | \$ 3,865          |
| 87  | 5600                                        | Facilities                               | Facility Rent (Learning Center) F8700                                             | 25,974            | 26,753            | 779                              | 3.00%         | 27,556            | 28,382            |
| 89  |                                             | <b>Total Leases, Rentals and Repairs</b> |                                                                                   | <b>\$ 29,511</b>  | <b>\$ 30,396</b>  | <b>\$ 885</b>                    | <b>3.00%</b>  | <b>\$ 31,308</b>  | <b>\$ 32,247</b>  |
| 90  | 5800                                        | Professional Services                    | Parsec, Procurify Tech, School Pathways, Raptor, Nearpod, GoGuardian R0000, F2700 | \$ 83,000         | \$ 93,390         | \$ 10,390                        | 12.52%        | \$ 90,492         | \$ 93,206         |
| 91  | 5800                                        | Professional Services                    | PVSD Tech Contract R0709, F2700/7700 OTEC                                         | 112,000           | 149,268           | 37,268                           | 33.28%        | 153,746           | \$ 158,358        |
| 92  | 5800                                        | Professional Services                    | VCOE Retirement Reporting Fees R0000, F7100                                       | -                 | 20,000            | 20,000                           | New           | 20,000            | \$ 20,000         |
| 93  | 5800                                        | Professional Services                    | Flipswitch R0000, F7200                                                           | 35,000            | 36,050            | 1,050                            | 3.00%         | 37,132            | 38,245            |
| 94  | 5800                                        | Professional Services                    | Oversight Fee 1% R0000, F7600                                                     | 56,338            | 62,884            | 6,546                            | 11.62%        | 68,006            | 73,342            |
| 95  | 5800                                        | Professional Services                    | Bright Thinker, EdPlus at ASU, Renaissance Learning R0000, F1000                  | 21,000            | 50,000            | 29,000                           | 138.10%       | 51,500            | 53,045            |
| 96  | 5800                                        | Professional Services                    | Instructional Services (Homeschool Ed Funds)                                      | 39,000            | 96,600            | 57,600                           | 147.69%       | 111,563           | 127,575           |
| 97  | 5800                                        | Professional Services                    | Student Testing Services R0000, F3160                                             | 3,500             | 3,605             | 105                              | 3.00%         | 3,713             | 3,825             |
| 99  | 5800                                        | Professional Services                    | Title I, Part A R3010 (Liaison Training)                                          | 998               | -                 | (998)                            | -100.00%      | -                 | -                 |
| 100 | 5800                                        | Professional Services                    | ESSER III R3213 (Gravity Assist)                                                  | 6,032             | -                 | (6,032)                          | -100.00%      | -                 | -                 |
| 102 | 5800                                        | Professional Services                    | ELO Grant R3218 (Science Presentation; Field Trips)                               | 525               | -                 | (525)                            | -100.00%      | -                 | -                 |
| 103 | 5800                                        | Professional Services                    | Special Ed R3310/R6500 - SpEd NPA Consultant                                      | 45,000            | 70,000            | 25,000                           | 55.56%        | 70,000            | 70,000            |
| 104 | 5800                                        | Professional Services                    | Educator Effectiveness R6266                                                      | 2,115             | -                 | (2,115)                          | -100.00%      | -                 | -                 |
| 106 | 5800                                        | Professional Services                    | Arts & Music in Education Prop 28 R6770                                           | 13,745            | 20,000            | 6,255                            | 45.51%        | 20,000            | 20,000            |
| 107 | 5800                                        | Professional Services                    | Learning Recovery Emergency R7435 (Gravity Assist)                                | 58,544            | 40,000            | (18,544)                         | -31.68%       | -                 | -                 |
| 108 | 5800                                        | Professional Services                    | Ethnic Studies R7810 (VC Indian Education Consortium)                             | 653               | 1,394             | 741                              | 113.48%       | 1,394             | 1,394             |
| 110 | 5801                                        | Professional Services                    | Audit Cost R0000,F7190                                                            | 19,005            | 19,575            | 570                              | 3.00%         | 20,162            | 20,767            |
| 111 | 5803                                        | Professional Services                    | Back-office Fees Based on Revenue                                                 | 453,817           | 125,347           | (328,470)                        | -72.38%       | 134,547           | 144,465           |
| 112 | 5803                                        | Professional Services                    | BSA Fees (2023-24 Year-End)                                                       | -                 | 56,727            | 56,727                           | New           | -                 | -                 |
| 113 | 5803                                        | Professional Services                    | Back-office Fees Based on Employee Count                                          | -                 | 15,000            | 15,000                           | New           | 15,000            | 15,000            |
| 114 | 5803                                        | Professional Services                    | Back-office Fees Based on Student Support                                         | -                 | 14,100            | 14,100                           | New           | 15,000            | 15,900            |
| 115 | 5803                                        | Professional Services                    | One-time Set-up Fee for Back-office Support                                       | -                 | 5,000             | 5,000                            | New           | -                 | -                 |
| 116 | 5804                                        | Professional Services                    | Fingerprinting                                                                    | 1,300             | 1,300             | -                                | 0.00%         | 1,300             | 1,300             |
| 117 | 5810                                        | Professional Services                    | Field Trips                                                                       | 1,093             | 2,000             | 907                              | 82.98%        | 2,000             | 2,000             |
| 118 | 5820                                        | Professional Services                    | Software for Homeschoolers                                                        | 402               | -                 | (402)                            | -100.00%      | -                 | -                 |
| 119 | 5899                                        | Professional Services                    | Legal F7100                                                                       | 20,000            | 30,000            | 10,000                           | 50.00%        | 30,000            | 30,000            |
| 120 |                                             | <b>Total Professional Services</b>       |                                                                                   | <b>\$ 973,067</b> | <b>\$ 912,240</b> | <b>\$ (60,827)</b>               | <b>-6.25%</b> | <b>\$ 845,554</b> | <b>\$ 888,423</b> |
| 121 | 5901                                        | Communication                            | Phone                                                                             | \$ 10,000         | \$ 10,300         | \$ 300                           | 3.00%         | \$ 10,609         | \$ 10,927         |
| 122 | 5902                                        | Communication                            | Internet                                                                          | 25,500            | 26,265            | 765                              | 3.00%         | 27,053            | 27,865            |

|     | A                                           | B                                         | C                                    | H                   | K                   | L                         | M              | N                   | O                   |
|-----|---------------------------------------------|-------------------------------------------|--------------------------------------|---------------------|---------------------|---------------------------|----------------|---------------------|---------------------|
| 1   | Peak Prep Pleasant Valley                   |                                           |                                      |                     |                     |                           |                |                     |                     |
| 2   | Based on Governor's 2024-25 Budget Proposal |                                           |                                      |                     |                     |                           |                |                     |                     |
| 3   |                                             |                                           |                                      | 2023/24             | 2024/25             | 2024/25 vs 2023/24 Budget |                |                     |                     |
| 4   |                                             |                                           |                                      | Estimated           | Adopted             | Change                    |                |                     |                     |
| 5   | Object                                      | Description                               | Comments                             | Actuals             | Budget              |                           |                | 2025/26             | 2026/27             |
|     |                                             |                                           |                                      |                     |                     |                           |                | Budget              | Budget              |
| 123 | 5903                                        | Communication                             | Postage                              | 19,000              | 19,570              | 570                       | 3.00%          | 20,157              | 20,762              |
| 124 |                                             | <b>Total Communication</b>                |                                      | <b>\$ 54,500</b>    | <b>\$ 56,135</b>    | <b>\$ 1,635</b>           | <b>3.00%</b>   | <b>\$ 57,819</b>    | <b>\$ 59,554</b>    |
| 125 |                                             | <b>Total Other Services and Operating</b> |                                      | <b>\$ 1,175,430</b> | <b>\$ 1,202,012</b> | <b>\$ 26,582</b>          | <b>2.26%</b>   | <b>\$ 1,158,878</b> | <b>\$ 1,220,800</b> |
| 126 |                                             | <b>Depreciation</b>                       |                                      |                     |                     |                           |                |                     |                     |
| 127 | 6900                                        | Depreciation                              | Depreciation Cost for Capital Assets | \$ 5,712            | \$ 286              | \$ (5,426)                | -94.99%        | \$ 286              | \$ 286              |
| 128 |                                             | <b>Total Depreciation</b>                 |                                      | <b>\$ 5,712</b>     | <b>\$ 286</b>       | <b>\$ (5,426)</b>         | <b>-94.99%</b> | <b>\$ 286</b>       | <b>\$ 286</b>       |
| 133 |                                             | <b>TOTAL EXPENDITURES</b>                 |                                      | <b>\$ 6,787,649</b> | <b>\$ 7,545,898</b> | <b>\$ 758,249</b>         | <b>11.17%</b>  | <b>\$ 7,888,954</b> | <b>\$ 8,263,538</b> |

|    | A                                           | B                                              | C                         | H                      | K            | L                                | M              | N              | O                                                                                                                                                                                        | R |
|----|---------------------------------------------|------------------------------------------------|---------------------------|------------------------|--------------|----------------------------------|----------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 1  | Peak Prep Pleasant Valley                   |                                                |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
| 2  | Based on Governor's 2024-25 Budget Proposal |                                                |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
|    |                                             |                                                |                           |                        |              | 2024/25 vs 2023/24 Budget Change |                |                |                                                                                                                                                                                          |   |
| 3  |                                             |                                                |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
| 4  |                                             |                                                |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
| 5  | Object                                      | Description                                    | 2023/24 Estimated Actuals | 2024/25 Adopted Budget |              |                                  | 2025/26 Budget | 2026/27 Budget |                                                                                                                                                                                          |   |
| 6  |                                             | REVENUES:                                      | Enrollment 403            | Enrollment 470         |              |                                  | Enrollment 500 | Enrollment 530 | Enrollment/ADA - 2023-24: 403/402.66, 2024-25: 470/446.50, 2025-26: 500/475.00, 2026-27: 530/503.50, 2027-28: 560/532.00, 2028-29: 590/560.50                                            |   |
| 7  | 8010-8099                                   | LCFF Sources                                   | \$ 5,633,842              | \$ 6,288,412           | \$ 654,570   | 11.62%                           | \$ 6,800,577   | \$ 7,334,167   | Local Control Funding Formula 23/24: COLA 8.22% ADJ 0%, 24/25: COLA 1.07% ADJ 0%, 25/26: COLA 2.00% ADJ 0%, 26/27: COLA 2.00% ADJ 0%, 27/28: COLA 2.00% ADJ 0%, 28/29: COLA 2.00% ADJ 0% |   |
| 8  | 8100-8299                                   | Federal Revenue                                | 530,982                   | 239,069                | (291,913)    | -54.98%                          | 219,687        | 219,687        |                                                                                                                                                                                          |   |
| 9  | 8300-8599                                   | Other State                                    | 207,700                   | 211,300                | 3,600        | 1.73%                            | 219,464        | 227,777        |                                                                                                                                                                                          |   |
| 10 | 8600-8799                                   | Other Local                                    | 426,217                   | 423,876                | (2,341)      | -0.55%                           | 448,698        | 473,520        |                                                                                                                                                                                          |   |
| 11 |                                             | TOTAL REVENUES                                 | \$ 6,798,741              | \$ 7,162,657           | \$ 363,916   | 5.35%                            | \$ 7,688,426   | \$ 8,255,151   |                                                                                                                                                                                          |   |
| 12 |                                             | EXPENDITURES                                   |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
| 13 | 1000-1999                                   | Certificated Salaries                          | \$ 3,430,416              | \$ 3,598,809           | \$ 168,393   | 4.91%                            | \$ 3,767,634   | \$ 3,937,054   | Teacher FTE - 2023-24: 31.00, 2024-25: 33.25, 2025-26: 34.25, 2026-27: 35.25, 2027-28: 35.75, 2028-29: 36.25                                                                             |   |
| 14 | 2000-2999                                   | Classified Salaries                            | 450,902                   | 508,232                | 57,330       | 12.71%                           | 555,169        | 565,339        | Classified FTE - 2023-24: 8.75, 2024-25: 6.25, 2025-26: 6.75, 2026-27: 6.75, 2027-28: 6.75, 2028-29: 6.75                                                                                |   |
| 15 | 3000-3999                                   | Employee Benefits                              | 814,045                   | 1,573,709              | 759,664      | 93.32%                           | 1,698,441      | 1,783,044      |                                                                                                                                                                                          |   |
| 16 | 4000-4999                                   | Books and Supplies                             | 911,144                   | 662,850                | (248,294)    | -27.25%                          | 708,546        | 757,016        |                                                                                                                                                                                          |   |
| 17 | 5000-5999                                   | Services and Other Operating                   | 1,175,430                 | 1,202,012              | 26,582       | 2.26%                            | 1,158,878      | 1,220,800      |                                                                                                                                                                                          |   |
| 18 | 6000-6999                                   | Depreciation                                   | 5,712                     | 286                    | (5,426)      | -94.99%                          | 286            | 286            |                                                                                                                                                                                          |   |
| 20 |                                             | TOTAL EXPENDITURES                             | \$ 6,787,649              | \$ 7,545,898           | \$ 758,249   | 11.17%                           | \$ 7,888,954   | \$ 8,263,538   |                                                                                                                                                                                          |   |
| 21 |                                             | NET INCREASE/(DECREASE)                        | \$ 11,092                 | \$ (383,241)           | \$ (394,333) | -3555.11%                        | \$ (200,528)   | \$ (8,386)     |                                                                                                                                                                                          |   |
| 22 | 9791                                        | Beginning Balance                              | \$ 2,459,655              | \$ 2,470,747           | \$ 11,092    | 0.45%                            | \$ 2,087,506   | \$ 1,886,979   |                                                                                                                                                                                          |   |
| 24 |                                             | ENDING FUND BALANCE                            | \$ 2,470,747              | \$ 2,087,506           | \$ (383,241) | -15.51%                          | \$ 1,886,979   | \$ 1,878,592   |                                                                                                                                                                                          |   |
| 25 |                                             | COMPONENTS OF ENDING FUND BALANCE              |                           |                        |              |                                  |                |                |                                                                                                                                                                                          |   |
| 27 | 9797                                        | R6300 Lottery Restricted                       | \$ 94,599                 | \$ 128,176             | \$ 33,577    | 35.49%                           | \$ 128,176     | \$ 128,176     |                                                                                                                                                                                          |   |
| 28 | 9797                                        | R6762 Arts, Music & IM Discretionary           | 26,846                    | -                      | (26,846)     | -100.00%                         | -              | -              |                                                                                                                                                                                          |   |
| 29 | 9797                                        | Prop 28 Arts and Music in Education            | 37,366                    | 68,477                 | 31,111       | 83.26%                           | 68,477         | 68,477         |                                                                                                                                                                                          |   |
| 31 | 9797                                        | R7425 Expanded Learning Opportunity            | 21,180                    | -                      | (21,180)     | -100.00%                         | -              | -              |                                                                                                                                                                                          |   |
| 32 | 9797                                        | R7426 Expanded Learning Opportunity (Para)     | 17,190                    | -                      | (17,190)     | -100.00%                         | -              | -              |                                                                                                                                                                                          |   |
| 33 | 9797                                        | R7435 Learning Recovery Emergency              | 278,318                   | -                      | (278,318)    | -100.00%                         | -              | -              |                                                                                                                                                                                          |   |
| 34 | 9797                                        | R7810 Ethnic Studies                           | 3,233                     | 1,839                  | (1,394)      | -43.12%                          | 1,839          | 1,839          |                                                                                                                                                                                          |   |
| 35 | 9797                                        | R9003 VCSSFA Ergo Funds                        | 1,275                     | 275                    | (1,000)      | -78.43%                          | 275            | 275            |                                                                                                                                                                                          |   |
| 36 | 9796                                        | Economic Uncert. (Greater of 5% or \$65K) 0000 | 339,382                   | 377,295                | 37,912       | 11.17%                           | 394,448        | 413,177        |                                                                                                                                                                                          |   |
| 37 |                                             | Economic Uncert. %                             | 5.00%                     | 5.00%                  | 0.00%        | 0.00%                            | 5.00%          | 5.00%          |                                                                                                                                                                                          |   |
| 38 | 9790                                        | R0060 Mandated Block Grant                     | 31,293                    | 44,606                 | 13,313       | 42.54%                           | 44,606         | 44,606         |                                                                                                                                                                                          |   |
| 39 | 9796                                        | Designated Reserve for Special Education       | 600,000                   | 600,000                | -            | 0.00%                            | 399,158        | 372,042        |                                                                                                                                                                                          |   |
| 40 | 9796                                        | Designated Reserve for Technology              | 150,000                   | 150,000                | -            | 0.00%                            | 150,000        | 150,000        |                                                                                                                                                                                          |   |
| 41 | 9796                                        | Designated Reserve for Teacher Retention       | 200,000                   | 200,000                | -            | 0.00%                            | 200,000        | 200,000        |                                                                                                                                                                                          |   |
| 42 | 9796                                        | Designated Reserve for Facility Planning       | 500,000                   | 500,000                | -            | 0.00%                            | 500,000        | 500,000        |                                                                                                                                                                                          |   |
| 43 | 9796                                        | Designated for Discretionary One-time Expenses | 170,064                   | 16,838                 | (153,226)    | 333.57%                          | (0)            | (0)            |                                                                                                                                                                                          |   |
| 44 | 9790                                        | Undesignated 0000                              | -                         | -                      | -            | 0.00%                            | -              | -              |                                                                                                                                                                                          |   |
| 45 |                                             | ENDING FUND BALANCE                            | \$ 2,470,747              | \$ 2,087,506           | \$ (383,241) | -15.51%                          | \$ 1,886,979   | \$ 1,878,592   |                                                                                                                                                                                          |   |



### Components of Ending Fund Balance



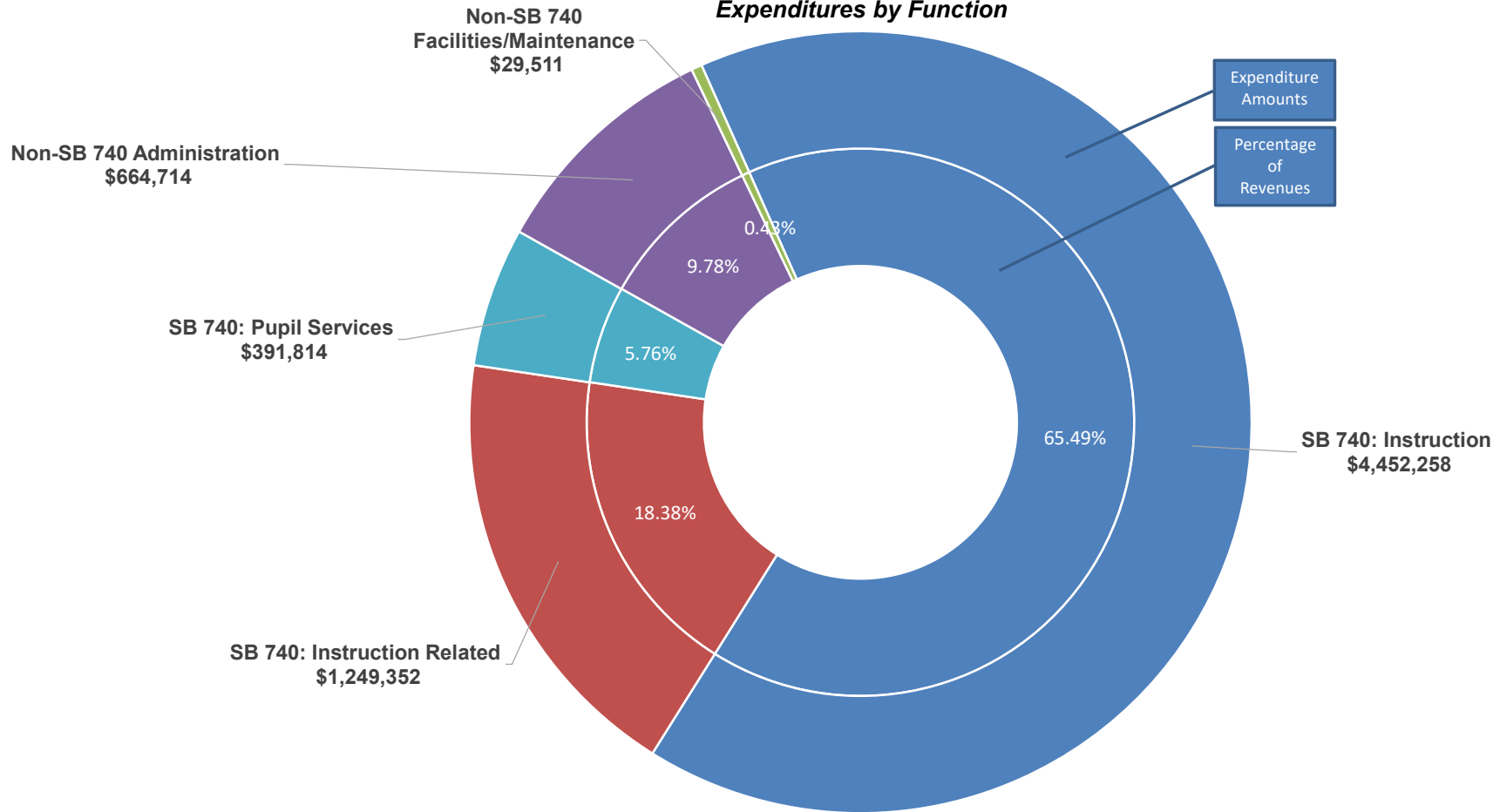
|                                      | 2022-23     | 2023-24   | 2024-25   | 2025-26   | 2026-27   |
|--------------------------------------|-------------|-----------|-----------|-----------|-----------|
| Undesignated                         | \$1,357,485 | \$-       | \$-       | \$-       | \$-       |
| Discretionary Designated Reserve     | \$-         | \$170,064 | \$16,838  | \$(0)     | \$(0)     |
| Facility Planning Designated Reserve | \$-         | \$500,000 | \$500,000 | \$500,000 | \$500,000 |
| Teacher Retention Designated Reserve | \$-         | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| Tech Designated Reserve              | \$-         | \$150,000 | \$150,000 | \$150,000 | \$150,000 |
| SpEd Designated Reserve              | \$-         | \$600,000 | \$600,000 | \$399,158 | \$372,042 |
| Ergo Funds                           | \$-         | \$1,275   | \$275     | \$275     | \$275     |
| Ethnic Studies                       | \$3,886     | \$3,233   | \$1,839   | \$1,839   | \$1,839   |
| Learning Recovery Emergency          | \$418,974   | \$278,318 | \$-       | \$-       | \$-       |
| A-G Grant                            | \$62,236    | \$-       | \$-       | \$-       | \$-       |
| Educator Effectiveness               | \$2,115     | \$-       | \$-       | \$-       | \$-       |
| ELO Grant                            | \$110,000   | \$38,370  | \$-       | \$-       | \$-       |
| Prop 28                              | \$-         | \$37,366  | \$68,477  | \$68,477  | \$68,477  |
| Arts, Music & IM                     | \$177,188   | \$26,846  | \$-       | \$-       | \$-       |
| Restricted Lottery                   | \$60,981    | \$94,599  | \$128,176 | \$128,176 | \$128,176 |
| Mandate Block Grant                  | \$21,268    | \$31,293  | \$44,606  | \$44,606  | \$44,606  |
| Economic Uncertainties               | \$245,822   | \$339,382 | \$377,295 | \$394,448 | \$413,177 |

|    | A                           | B                            | C                   | D                 | E                   | F                   | G            | H             | I                 | J            |
|----|-----------------------------|------------------------------|---------------------|-------------------|---------------------|---------------------|--------------|---------------|-------------------|--------------|
| 1  | Peak Prep Pleasant Valley   |                              |                     |                   |                     |                     |              |               |                   |              |
| 2  | ACTUAL EXPENDITURES TO DATE |                              |                     |                   |                     |                     |              |               |                   |              |
| 3  |                             |                              | 2023-24             | Actual            | Actual              | Total               | %            | %             | Balance Remaining |              |
| 4  |                             |                              | Estimated           | Encumbrances      | Expenditures        | Enc/Exp             | Enc.         | Exp.          |                   |              |
| 5  | Object                      | Description                  | Actuals             | as of 5/30/2024   | as of 5/30/2024     | as of 5/30/2024     | To Date      | To Date       | Amount            | %            |
| 6  |                             |                              |                     |                   |                     |                     |              |               |                   |              |
| 7  | 1000                        | Certificated Salaries        | \$ 3,430,416        | \$ 305,975        | \$ 2,928,822        | \$ 3,234,797        | 8.92%        | 85.38%        | \$ 195,619        | 5.70%        |
| 8  | 2000                        | Classified Salaries          | 450,902             | 50,657            | 361,310             | 411,967             | 11.23%       | 80.13%        | 38,935            | 8.63%        |
| 9  | 3000                        | Employee Benefits            | 814,045             | 87,493            | 705,262             | 792,755             | 10.75%       | 86.64%        | 21,290            | 2.62%        |
| 10 | 4100                        | Textbooks                    | 310,000             | 11,402            | 319,480             | 330,882             | 3.68%        | 103.06%       | (20,882)          | -6.74%       |
| 12 | 4300                        | Materials and Supplies       | 125,257             | 2,107             | 103,431             | 105,538             | 1.68%        | 82.58%        | 19,719            | 15.74%       |
| 13 | 4400                        | Non-capitalized Equipment    | 475,687             | 2,414             | 323,275             | 325,689             | 0.51%        | 67.96%        | 149,998           | 31.53%       |
| 14 | 4700                        | Food                         | 200                 | -                 | 200                 | 200                 | 0.00%        | 100.00%       | -                 | 0.00%        |
| 16 | 5200                        | Travel and Conference        | 80,951              | 600               | 80,712              | 81,312              | 0.74%        | 99.70%        | (361)             | -0.45%       |
| 17 | 5300                        | Memberships and Dues         | 2,000               | -                 | 1,575               | 1,575               | 0.00%        | 78.75%        | 425               | 21.25%       |
| 18 | 5400                        | Insurance                    | 35,401              | -                 | 35,401              | 35,401              | 0.00%        | 100.00%       | -                 | 0.00%        |
| 20 | 5600                        | Rentals, Leases, and Repairs | 29,511              | -                 | 29,511              | 29,511              | 0.00%        | 100.00%       | -                 | 0.00%        |
| 21 | 5800                        | Professional Services        | 973,067             | 84,337            | 775,290             | 859,627             | 8.67%        | 79.67%        | 113,440           | 11.66%       |
| 22 | 5900                        | Communication                | 54,500              | 2,308             | 52,295              | 54,603              | 4.23%        | 95.95%        | (103)             | -0.19%       |
| 23 | 6900                        | Depreciation                 | 5,712               | -                 | 5,712               | 5,712               | 0.00%        | 100.00%       | -                 | 0.00%        |
| 25 |                             | <b>TOTAL EXPENDITURES</b>    | <b>\$ 6,787,649</b> | <b>\$ 547,293</b> | <b>\$ 5,722,276</b> | <b>\$ 6,269,569</b> | <b>8.06%</b> | <b>84.30%</b> | <b>\$ 518,080</b> | <b>7.63%</b> |



|    | A                                                                                                     | B                                      | C                                    | D                                  | E                               | F                                    | G              |
|----|-------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|----------------|
| 1  | <b>Peak Prep Pleasant Valley 2023-24</b><br><b>SB 740 Eligible Expenditures</b>                       |                                        |                                      |                                    |                                 |                                      |                |
| 2  |                                                                                                       |                                        |                                      |                                    |                                 |                                      |                |
| 3  |                                                                                                       |                                        |                                      |                                    |                                 |                                      |                |
| 4  |                                                                                                       | 2023/24<br>Estimated<br>Actuals Budget | Encumbrances<br>as of 5/30/2024      | Actual Expenses<br>as of 5/30/2024 | 2023/24 Actual<br>Enc. And Exp. | Remaining<br>Balance                 | %<br>Remaining |
| 5  |                                                                                                       |                                        |                                      |                                    |                                 |                                      |                |
| 6  | TOTAL REVENUES                                                                                        | \$ 6,798,741                           |                                      |                                    | \$ 6,798,741                    | N/A                                  | N/A            |
| 7  | Revenue Adjustments                                                                                   | \$ -                                   |                                      |                                    | \$ -                            | N/A                                  | N/A            |
| 8  | REVENUES USED FOR 80% CALCULATION                                                                     | \$ 6,798,741                           |                                      |                                    | \$ 6,798,741                    | N/A                                  | N/A            |
| 9  | Less Local (Interest, Fund Raising, Startup)                                                          | \$ (75,523)                            |                                      |                                    | \$ (75,523)                     | N/A                                  | N/A            |
| 10 | Net Revenues (Used for 40% Requirement)                                                               | \$ 6,723,218                           |                                      |                                    | \$ 6,723,218                    | N/A                                  | N/A            |
| 11 | SB 740 ELIGIBLE EXPENDITURES (Functions 1000-4999)                                                    |                                        |                                      |                                    |                                 |                                      |                |
| 12 | Certificated Salaries                                                                                 | \$ 3,411,338                           | \$ 304,461                           | \$ 2,912,167                       | \$ 3,216,628                    | \$ 194,710                           | 5.71%          |
| 13 | Certificated Employee Benefits                                                                        | 702,653                                | 68,562                               | 616,505                            | 685,067                         | 17,586                               | 2.50%          |
| 14 | Special Education Contracts                                                                           | 45,000                                 | 28,730                               | 46,379                             | 75,109                          | (30,109)                             | -66.91%        |
| 15 | Total SB 740 Cert. Sal\Ben and Spec Ed Contracts                                                      | \$ 4,158,991                           | \$ 401,753                           | \$ 3,575,051                       | \$ 3,976,804                    | \$ 182,187                           | 4.38%          |
| 16 | Total SB 740 Cert. Sal\Ben and Spec Ed as % of Net Revenue (Excludes Interest, Fund Raising, Startup) | 61.86%                                 | Budget Meets 40% Minimum Requirement |                                    | 59.15%                          | Actuals Meet 40% Minimum Requirement |                |
| 17 | Classified Salaries                                                                                   | \$ 450,902                             | \$ 50,657                            | \$ 361,310                         | \$ 411,967                      | \$ 38,935                            | 8.63%          |
| 18 | Employee Benefits                                                                                     | 107,717                                | 18,587                               | 85,498                             | 104,085                         | 3,632                                | 3.37%          |
| 19 | Books and Supplies                                                                                    | 911,144                                | 15,923                               | 746,387                            | 762,310                         | 148,834                              | 16.33%         |
| 20 | Capital Outlay Expenditure Adj                                                                        | 5,712                                  | -                                    | 5,712                              | 5,712                           | -                                    | 0.00%          |
| 21 | Services, Other Operating                                                                             | 458,958                                | 42,278                               | 482,959                            | 525,237                         | (66,279)                             | -14.44%        |
| 24 | Total Other SB 740 Expenditures                                                                       | \$ 1,934,433                           | \$ 127,445                           | \$ 1,681,866                       | \$ 1,809,311                    | \$ 125,122                           | 6.47%          |
| 25 | Total SB 740 EXPENDITURES (Functions 1000-4000)                                                       | \$ 6,093,424                           | \$ 529,198.00                        | \$ 5,256,917.00                    | \$ 5,786,115.00                 | \$ 307,309.00                        | 5.04%          |
| 26 | Total SB 740 Expenditures as % of Total Revenue                                                       | 89.63%                                 | Budget Meets 80% Minimum             |                                    | 85.11%                          | Actuals Meets 80% Minimum            |                |
| 27 | Percentage Over/(Under)                                                                               | 9.63%                                  |                                      |                                    | 5.11%                           |                                      |                |
| 28 | Amount Over/(Under)                                                                                   | \$ 654,431                             |                                      |                                    | \$ 347,122.20                   |                                      |                |
| 29 | NON SB 740 EXPENDITURES (Functions 5000-9999)                                                         |                                        |                                      |                                    |                                 |                                      |                |
| 30 | Certificated Salaries                                                                                 | \$ 19,078                              | \$ 1,514                             | \$ 16,655                          | \$ 18,169                       | \$ 909                               | 4.76%          |
| 32 | Employee Benefits                                                                                     | 3,675                                  | 345                                  | 3,259                              | 3,604                           | 71                                   | 1.93%          |
| 34 | Services, Other Operating                                                                             | 671,472                                | 16,237                               | 445,446                            | 461,683                         | 209,789                              | 31.24%         |
| 37 | Total NON SB 740 EXPENDITURES (Functions 5000-9999)                                                   | \$ 694,225                             | \$ 18,096                            | \$ 465,360                         | \$ 483,456                      | \$ 210,769                           | 30.36%         |
| 38 | Total NON SB 740 Expenditures as % of Total Revenue                                                   | 10.21%                                 |                                      |                                    | 7.11%                           |                                      |                |
| 39 | TOTAL EXPENDITURES/ENCUMBRANCES                                                                       | \$ 6,787,649                           | \$ 547,294                           | \$ 5,722,277                       | \$ 6,269,571                    | \$ 518,078                           | 7.63%          |
| 40 | NET INCREASE/(DECREASE) IN FUND BALANCE                                                               | \$ 11,092                              |                                      |                                    | \$ 529,170                      |                                      |                |
| 41 | Beginning Balance                                                                                     | \$ 2,459,655                           |                                      |                                    | \$ 2,459,655                    |                                      |                |
| 42 | ENDING BALANCE                                                                                        | \$ 2,470,747                           |                                      |                                    | \$ 2,988,825                    |                                      |                |

**Peak Prep Pleasant Valley**  
**2023-24 Funding Determination SB 740**  
**Expenditures by Function**





|                                         | Object    | July            | August          | September       | October         | November        | December        | January         | February        | March           | April           | May             | June            | Accruals     | TOTAL           |
|-----------------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|-----------------|
| ACTUALS THRU MONTH OF                   | APR       |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              |                 |
| A. BEGINNING CASH                       |           | \$ 2,210,765.12 | \$ 2,084,457.20 | \$ 1,793,977.14 | \$ 1,790,692.94 | \$ 1,814,734.65 | \$ 1,256,069.32 | \$ 1,210,599.96 | \$ 1,186,538.61 | \$ 1,036,735.69 | \$ 1,804,331.18 | \$ 2,060,821.66 | \$ 2,148,164.83 |              | \$ 2,210,765.12 |
| B. RECEIPTS                             |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              |                 |
| LCFF                                    |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              |                 |
| Property Tax                            | 8020-8079 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -            | -               |
| LCFF State Aid                          | 8011      | 132,815.00      | 132,815.00      | 239,067.00      | 239,067.00      | 239,067.00      | 239,067.00      | 239,067.00      | -               | 854,610.00      | 427,305.00      | 343,387.17      | 343,387.17      | 385,758.66   | 3,815,413.00    |
| Education Protection Account (EPA)      | 8012      | -               | -               | 14,179.00       | -               | -               | 14,179.00       | -               | -               | 29,508.00       | -               | -               | -               | 19,302.00    | 77,168.00       |
| LCFF State Aid Prior Year               | 8019      | -               | -               | -               | -               | -               | -               | -               | -               | (41,323.00)     | -               | -               | -               | -            | (41,323.00)     |
| In-Lieu to Charter                      | 8096      | -               | -               | 217,066.00      | 96,474.00       | -               | 192,948.00      | 96,474.00       | 96,474.00       | 347,275.00      | 173,638.00      | 121,888.27      | 121,888.27      | 277,135.46   | 1,741,261.00    |
| In-Lieu to Charter (PRY)                | 8096      | -               | -               | -               | -               | -               | -               | -               | -               | 41,323.00       | -               | -               | -               | -            | 41,323.00       |
| IDEA Part B 3310                        | 8181      | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 96,769.00    | 96,769.00       |
| Title I, Part A 3010                    | 8290      | 19.00           | -               | -               | 21,097.00       | -               | -               | 11,761.00       | -               | -               | 38,206.00       | -               | -               | 15,578.00    | 86,661.00       |
| Title I, Part A CSI 3182                | 8290      | -               | -               | -               | -               | -               | -               | 16,133.00       | (16,133.00)     | -               | -               | -               | -               | 178,351.00   | 178,351.00      |
| Title I, Part A CSI 3182 PRY            | 8290      | -               | -               | -               | -               | -               | -               | -               | 16,133.00       | -               | -               | -               | -               | (16,133.00)  | -               |
| ESSER III Fund 3213                     | 8290      | -               | -               | -               | 147,529.00      | (147,529.00)    | -               | -               | -               | -               | -               | -               | -               | 44,578.00    | 44,578.00       |
| ESSER III Fund 3213 PRY                 | 8290      | -               | -               | -               | -               | 118,047.42      | -               | -               | 21,589.00       | -               | 10,695.00       | -               | -               | (150,331.42) | -               |
| ESSER III Fund 3214                     | 8290      | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 6,355.25        | -               | 19,065.75    | 25,421.00       |
| ELOG ESSER II 3216                      | 8290      | -               | -               | -               | -               | -               | 24,343.00       | -               | -               | -               | -               | -               | -               | 8,115.00     | 32,458.00       |
| ELOG GEER II 3217 PRY                   | 8290      | -               | -               | -               | -               | -               | 5,587.00        | -               | -               | -               | -               | -               | -               | 1,862.00     | 7,449.00        |
| ELOG ESSER II 3218                      | 8290      | -               | -               | -               | -               | -               | -               | 15,869.00       | -               | -               | -               | -               | -               | 5,290.00     | 21,159.00       |
| ELOG ESSER II 3219                      | 8290      | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 17,092.00    | 17,092.00       |
| ELOG ESSER II 3219 PRY                  | 8290      | -               | -               | -               | -               | -               | -               | -               | 6,158.00        | -               | 7,877.00        | -               | -               | (14,035.00)  | -               |
| Title II, Part A 4035                   | 8290      | -               | -               | -               | 2,764.00        | -               | -               | -               | 4,113.00        | -               | 1,349.00        | -               | -               | 2,818.00     | 11,044.00       |
| ESSA Title IV 4127                      | 8290      | -               | -               | -               | 7,500.00        | -               | -               | -               | -               | -               | -               | -               | -               | 2,500.00     | 10,000.00       |
| Mandated Block Grant                    | 8550      | -               | -               | -               | -               | 10,025.00       | -               | -               | -               | -               | -               | -               | -               | -            | 10,025.00       |
| Lottery Unrestricted 1100               | 8560      | -               | -               | -               | 13,118.59       | (13,118.59)     | 16,736.25       | -               | 9,420.50        | -               | 14,840.16       | 18,610.00       | 11,166.00       | 3,667.09     | 74,440.00       |
| Lottery Unrestricted 1100 PRY           | 8560      | -               | -               | -               | -               | 11,200.64       | -               | -               | (9,420.50)      | -               | -               | -               | -               | (0.14)       | 1,780.00        |
| Lottery Restricted 6300                 | 8560      | -               | -               | -               | 14,109.96       | (14,109.96)     | -               | -               | -               | -               | 8,521.50        | -               | -               | 21,758.50    | 30,280.00       |
| Lottery Restricted 6300 PRY             | 8560      | -               | -               | -               | -               | 8,348.29        | -               | -               | (5,010.09)      | -               | -               | -               | -               | (0.20)       | 3,338.00        |
| SpEd Mental Health 6546                 | 8590      | -               | -               | -               | -               | -               | -               | 12,619.00       | -               | 7,254.00        | 3,627.00        | 2,767.95        | 2,767.95        | 1,719.10     | 30,755.00       |
| Arts, Music & IM Discretionary 6762     | 8590      | -               | -               | -               | 100,692.00      | (100,692.00)    | -               | -               | -               | -               | -               | -               | -               | 4,442.00     | 4,442.00        |
| Arts, Music & IM Discretionary 6762 PRY | 8590      | -               | -               | -               | -               | 4,442.00        | -               | -               | -               | -               | -               | -               | -               | (4,442.00)   | -               |
| Prop 28 Arts & Music 6770               | 8590      | -               | -               | -               | -               | -               | -               | -               | -               | 20,444.00       | 10,222.00       | -               | -               | 20,445.00    | 51,111.00       |
| Learning Recovery Emergency 7435        | 8590      | -               | -               | -               | (70,456.00)     | -               | -               | -               | -               | -               | -               | -               | -               | 70,881.00    | 425.00          |
| Other State Income                      | 8590      | -               | -               | -               | -               | 1,104.34        | -               | -               | -               | -               | -               | -               | -               | (0.34)       | 1,104.00        |
| Interest                                | 8660      | -               | -               | -               | -               | -               | 9,338.73        | -               | 9,338.73        | -               | 8,561.60        | 14,917.00       | 14,917.00       | 12,926.94    | 70,000.00       |
| Other Local Income                      | 8699      | -               | -               | -               | 97.45           | -               | 50.00           | -               | 24.84           | 5,350.48        | -               | -               | -               | 0.23         | 5,523.00        |
| AB602 6500                              | 8792      | -               | -               | -               | -               | -               | -               | -               | 135,778.00      | 66,805.00       | 33,403.00       | 31,562.46       | 31,562.46       | 51,583.08    | 350,694.00      |
| TOTAL RECEIPTS                          |           | 132,834.00      | 132,815.00      | 470,312.00      | 571,993.00      | 116,785.14      | 502,248.98      | 391,923.00      | 268,465.48      | 1,331,246.48    | 738,245.26      | 539,488.10      | 525,688.85      | 1,076,695.71 | 6,798,741.00    |
| C. DISBURSEMENTS                        |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              |                 |
| Certificated Salaries                   | 1000-1999 | 23,961.17       | 270,782.93      | 236,409.62      | 237,630.95      | 549,831.09      | 304,993.06      | 255,490.04      | 257,613.79      | 264,419.48      | 264,839.17      | 269,287.66      | 480,258.24      | 14,898.80    | 3,430,416.00    |
| Classified Salaries                     | 2000-2999 | 11,733.79       | 33,652.37       | 27,003.72       | 25,204.50       | 66,260.41       | 31,950.29       | 29,452.37       | 29,974.71       | 32,152.05       | 34,674.28       | 33,096.21       | 81,162.36       | 14,584.94    | 450,902.00      |
| Employee Benefits                       | 3000-3999 | 3,370.33        | 31,382.06       | 61,765.79       | 66,815.86       | 99,408.93       | 75,249.27       | 70,817.04       | 71,934.69       | 73,968.57       | 74,522.91       | 73,426.86       | 105,825.85      | 5,556.84     | 814,045.00      |
| Supplies                                | 4000-4999 | 89,538.75       | 138,111.10      | 138,465.49      | 93,865.79       | 50,238.09       | 102,759.98      | 7,872.06        | 14,744.79       | 52,938.72       | 5,278.24        | 8,746.98        | 207,740.83      | 843.18       | 911,144.00      |
| Services                                | 5000-5999 | 73,559.92       | 65,663.11       | 37,842.70       | 136,947.59      | 56,505.29       | 44,587.34       | 69,406.36       | 64,342.84       | 179,677.87      | 80,489.41       | 67,587.23       | 176,314.50      | 122,505.85   | 1,175,430.00    |
| Depreciation                            | 6000-6999 | -               | -               | 5,426.32        | -               | -               | -               | 285.21          | -               | -               | -               | -               | -               | 0.47         | 5,712.00        |
| TOTAL DISBURSEMENTS                     |           | 202,163.96      | 539,591.57      | 506,913.64      | 560,464.69      | 822,243.81      | 559,539.94      | 433,323.08      | 438,610.82      | 603,156.69      | 459,804.01      | 452,144.93      | 1,051,301.78    | 158,390.08   | 6,787,649.00    |
| INCOME LESS EXPENDITURES                |           | (69,329.96)     | (406,776.57)    | (36,601.64)     | 11,528.31       | (705,458.67)    | (57,290.96)     | (41,400.08)     | (170,145.34)    | 728,089.79      | 278,441.25      | 87,343.17       | (525,612.93)    | 918,305.63   | 11,092.00       |
| D. PRIOR YEAR TRANSACTIONS              |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              |                 |
| Accounts Receivable                     | 92XX      | 20,212.54       | 208,902.78      | 8,934.98        | -               | 142,346.18      | -               | 2,233.52        | -               | -               | (20,348.39)     | -               | 85,884.65       | 20,332.86    | 468,499.12      |
| Prepaid Expenditures                    | 9330      | 46,436.36       | -               | -               | -               | (12,084.10)     | -               | -               | -               | -               | (3,769.20)      | -               | -               | 56,683.78    | 87,266.84       |
| Accounts Payable                        | 9510-9650 | (123,626.86)    | (92,606.27)     | 24,382.46       | 12,513.40       | 16,531.26       | 11,821.60       | 15,105.21       | 20,342.42       | 39,505.70       | 2,166.82        | -               | (90,621.36)     | (142,390.53) | (306,876.15)    |
| TOTAL PY TRANSACTIONS                   |           | (56,977.96)     | 116,296.51      | 33,317.44       | 12,513.40       | 146,793.34      | 11,821.60       | 17,338.73       | 20,342.42       | 39,505.70       | (21,950.77)     | -               | (4,736.71)      | (65,373.89)  | 248,889.81      |
| E. NET INCREASE/(DECREASE)<br>(B-C+D)   |           | (126,307.92)    | (290,480.06)    | (3,284.20)      | 24,041.71       | (558,665.33)    | (45,469.36)     | (24,061.35)     | (149,802.92)    | 767,595.49      | 256,490.48      | 87,343.17       | (530,349.64)    | 852,931.74   | 259,981.81      |
| F. ENDING CASH (A+E)                    |           | 2,084,457.20    | 1,793,977.14    | 1,790,692.94    | 1,814,734.65    | 1,256,069.32    | 1,210,599.96    | 1,186,538.61    | 1,036,735.69    | 1,804,331.18    | 2,060,821.66    | 2,148,164.83    | 1,617,815.19    |              |                 |
| G. ENDING FUND BALANCE                  |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |              | 2,470,746.93    |
| ACTUAL CASH BALANCE                     |           | \$ 2,084,457.20 | \$ 1,793,977.14 | \$ 1,790,692.94 | \$ 1,814,734.65 | \$ 1,256,069.32 | \$ 1,210,599.96 | \$ 1,186,538.61 | \$ 1,036,735.69 | \$ 1,804,331.18 | \$ 2,060,821.66 |                 |                 |              |                 |
| DIFFERENCE                              |           | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ 2,148,164.83 | \$ 1,617,815.19 |              |                 |

|                                       | Object    | July            | August          | September       | October         | November        | December        | January         | February        | March           | April           | May             | June            | Accruals   | TOTAL           |
|---------------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|-----------------|
| ACTUALS THRU MONTH OF                 |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            |                 |
| A. BEGINNING CASH                     |           | \$ 1,906,981.72 | \$ 1,939,668.37 | \$ 2,013,422.46 | \$ 2,058,273.08 | \$ 2,127,930.14 | \$ 2,005,367.31 | \$ 2,010,146.11 | \$ 2,094,489.67 | \$ 2,178,015.56 | \$ 2,206,694.84 | \$ 2,295,906.17 | \$ 2,353,315.84 |            | \$ 1,906,981.72 |
| B. RECEIPTS                           |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            |                 |
| LCFF                                  |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            |                 |
| Property Tax                          | 8020-8079 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -          | -               |
| LCFF State Aid                        | 8011      | 223,499.15      | 223,499.15      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | 402,298.47      | -          | 4,469,983.00    |
| Education Protection Account (EPA)    | 8012      | -               | -               | 19,292.00       | -               | -               | 19,292.00       | -               | -               | 19,292.00       | -               | -               | -               | 19,292.00  | 77,168.00       |
| In-Lieu to Charter                    | 8096      | -               | 104,475.66      | 104,475.66      | 208,951.32      | 139,300.88      | 139,300.88      | 139,300.88      | 139,300.88      | 243,776.54      | 121,888.27      | 121,888.27      | 121,888.27      | 156,713.49 | 1,741,261.00    |
| IDEA Part B 3310                      | 8181      | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 111,982.00 | 111,982.00      |
| Title I, Part A 3010                  | 8290      | -               | -               | -               | 21,093.29       | -               | -               | 11,759.90       | -               | -               | 38,208.83       | -               | -               | 15,598.98  | 86,661.00       |
| ELOG ESSER II 3219                    | 8290      | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | 19,382.00  | 19,382.00       |
| Title II, Part A 4035                 | 8290      | -               | -               | -               | 2,764.31        | -               | -               | -               | 4,112.79        | -               | 1,348.47        | -               | -               | 2,818.43   | 11,044.00       |
| ESSA Title IV 4127                    | 8290      | -               | -               | -               | 7,500.00        | -               | -               | -               | -               | -               | -               | -               | -               | 2,500.00   | 10,000.00       |
| Mandated Block Grant                  | 8550      | -               | -               | -               | -               | 13,313.00       | -               | -               | -               | -               | -               | -               | -               | -          | 13,313.00       |
| Lottery Unrestricted 1100             | 8560      | -               | -               | -               | -               | -               | 18,555.89       | -               | 10,450.07       | -               | 16,459.27       | 20,636.00       | 12,381.60       | 4,061.16   | 82,544.00       |
| Lottery Restricted 6300               | 8560      | -               | -               | -               | -               | -               | -               | -               | -               | -               | 9,448.57        | -               | -               | 24,128.43  | 33,577.00       |
| SpEd Mental Health 6546               | 8590      | 1,537.75        | 1,537.75        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | 2,767.95        | -          | 30,755.00       |
| Prop 28 Arts & Music 6770             | 8590      | 2,555.55        | 2,555.55        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | 4,599.99        | -          | 51,111.00       |
| Interest                              | 8660      | -               | -               | -               | -               | -               | 4,669.00        | -               | 4,669.00        | -               | 4,280.50        | 7,458.50        | 7,458.50        | 6,464.50   | 35,000.00       |
| AB602 6500                            | 8792      | 19,443.80       | 19,443.80       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | 34,998.84       | -          | 388,876.00      |
| TOTAL RECEIPTS                        |           | 247,036.25      | 351,511.91      | 568,432.91      | 684,974.17      | 597,279.13      | 626,483.02      | 595,726.03      | 603,197.99      | 707,733.79      | 636,299.17      | 594,648.02      | 586,393.62      | 362,941.00 | 7,162,657.00    |
| C. DISBURSEMENTS                      |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            |                 |
| Certificated Salaries                 | 1000-1999 | 25,191.66       | 283,946.03      | 247,957.94      | 249,397.46      | 576,889.08      | 319,934.12      | 268,111.27      | 270,270.56      | 277,468.17      | 277,828.05      | 282,506.51      | 503,833.26      | 15,474.88  | 3,598,809.00    |
| Classified Salaries                   | 2000-2999 | 13,214.03       | 37,914.11       | 30,443.10       | 28,410.17       | 74,710.10       | 36,033.65       | 33,187.55       | 33,797.43       | 36,236.94       | 39,083.04       | 37,304.23       | 91,481.76       | 16,415.89  | 508,232.00      |
| Employee Benefits                     | 3000-3999 | 6,452.21        | 60,745.17       | 119,444.51      | 129,201.51      | 192,149.87      | 145,410.71      | 136,912.68      | 139,115.88      | 143,050.15      | 143,994.37      | 141,948.55      | 204,582.17      | 10,701.22  | 1,573,709.00    |
| Supplies                              | 4000-4999 | 65,158.16       | 100,488.06      | 100,753.20      | 68,273.55       | 36,523.04       | 74,769.48       | 5,700.51        | 10,738.17       | 38,511.59       | 3,844.53        | 6,363.36        | 151,129.80      | 596.56     | 662,850.00      |
| Services                              | 5000-5999 | 75,245.96       | 67,192.48       | 38,704.79       | 140,034.42      | 57,816.79       | 45,556.26       | 70,918.72       | 65,750.07       | 183,787.67      | 82,337.84       | 69,115.70       | 180,301.83      | 125,249.67 | 1,202,012.21    |
| TOTAL DISBURSEMENTS                   |           | 185,262.02      | 550,285.85      | 537,303.54      | 615,317.11      | 938,088.88      | 621,704.22      | 514,830.73      | 519,672.10      | 679,054.51      | 547,087.84      | 537,238.35      | 1,131,328.82    | 168,724.23 | 7,545,898.21    |
| INCOME LESS EXPENDITURES              |           | 61,774.23       | (198,773.94)    | 31,129.37       | 69,657.06       | (340,809.75)    | 4,778.80        | 80,895.29       | 83,525.89       | 28,679.28       | 89,211.33       | 57,409.67       | (544,935.20)    | 194,216.77 | (383,241.21)    |
| D. PRIOR YEAR TRANSACTIONS            |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            |                 |
| Accounts Receivable                   | 92XX      | 30,962.61       | 320,330.15      | 13,721.25       | -               | 218,246.92      | -               | 3,448.27        | -               | -               | -               | -               | 131,680.91      | -          | 718,390.12      |
| Prepaid Expenditures                  | 9330      | 3,765.17        | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -               | -          | 3,765.17        |
| Accounts Payable                      | 9510-9650 | (63,815.36)     | (47,802.13)     | -               | -               | -               | -               | -               | -               | -               | -               | -               | (46,772.59)     | -          | (158,390.08)    |
| TOTAL PY TRANSACTIONS                 |           | (29,087.58)     | 272,528.03      | 13,721.25       | -               | 218,246.92      | -               | 3,448.27        | -               | -               | -               | -               | 84,908.32       | -          | 563,765.21      |
| E. NET INCREASE/(DECREASE)<br>(B-C+D) |           | 32,686.65       | 73,754.09       | 44,850.62       | 69,657.06       | (122,562.83)    | 4,778.80        | 84,343.57       | 83,525.89       | 28,679.28       | 89,211.33       | 57,409.67       | (460,026.88)    | 194,216.77 | 180,524.00      |
| F. ENDING CASH (A+E)                  |           | 1,939,668.37    | 2,013,422.46    | 2,058,273.08    | 2,127,930.14    | 2,005,367.31    | 2,010,146.11    | 2,094,489.67    | 2,178,015.56    | 2,206,694.84    | 2,295,906.17    | 2,353,315.84    | 1,893,288.96    |            |                 |
| G. ENDING FUND BALANCE                |           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |            | 2,087,505.73    |
| ACTUAL CASH BALANCE                   |           | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            |            |                 |
| DIFFERENCE                            |           | \$ 1,939,668.37 | \$ 2,013,422.46 | \$ 2,058,273.08 | \$ 2,127,930.14 | \$ 2,005,367.31 | \$ 2,010,146.11 | \$ 2,094,489.67 | \$ 2,178,015.56 | \$ 2,206,694.84 | \$ 2,295,906.17 | \$ 2,353,315.84 | \$ 1,893,288.96 |            |                 |

# Adopted Budget Certification

Charter Number: 2062

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

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

Charter School Official  
(Original signature required)

Printed Name: Shalen Bishop

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Tami Peterson

Name

Chief Business Official

Title

805-383-1972

Telephone

tpeterson@vcoe.org

E-mail Address

# Table of Contents

G = General  
Ledger Data; S =  
Supplemental  
Data

| Data Supplied For: |                                                             |                           |                |
|--------------------|-------------------------------------------------------------|---------------------------|----------------|
| Form               | Description                                                 | 2023-24 Estimated Actuals | 2024-25 Budget |
| 01                 | General Fund/County School Service Fund                     |                           |                |
| 08                 | Student Activity Special Revenue Fund                       |                           |                |
| 11                 | Adult Education Fund                                        |                           |                |
| 12                 | Child Development Fund                                      |                           |                |
| 13                 | Cafeteria Special Revenue Fund                              |                           |                |
| 14                 | Deferred Maintenance Fund                                   |                           |                |
| 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                                     |                           |                |
| 30                 | State School Building Lease-Purchase Fund                   |                           |                |
| 35                 | County School Facilities Fund                               |                           |                |
| 40                 | Special Reserve Fund for Capital Outlay Projects            |                           |                |
| 49                 | Capital Project Fund for Blended Component Units            |                           |                |
| 51                 | Bond Interest and Redemption Fund                           |                           |                |

|       |                                                                              |    |   |
|-------|------------------------------------------------------------------------------|----|---|
| 52    | Debt Service<br>Fund for<br>Blended<br>Component<br>Units                    |    |   |
| 53    | Tax Override<br>Fund                                                         |    |   |
| 56    | Debt Service<br>Fund                                                         |    |   |
| 57    | Foundation<br>Permanent Fund                                                 |    |   |
| 61    | Cafeteria<br>Enterprise Fund                                                 |    |   |
| 62    | Charter Schools<br>Enterprise Fund                                           | G  | G |
| 63    | Other Enterprise<br>Fund                                                     |    |   |
| 66    | Warehouse<br>Rev olving Fund                                                 |    |   |
| 67    | Self-Insurance<br>Fund                                                       |    |   |
| 71    | Retiree Benefit<br>Fund                                                      |    |   |
| 73    | Foundation<br>Priv ate-Purpose<br>Trust Fund                                 |    |   |
| 76    | Warrant/Pass-<br>Through Fund                                                |    |   |
| 95    | Student Body<br>Fund                                                         |    |   |
| A     | Average Daily<br>Attendance                                                  | S  | S |
| ASSET | Schedule of<br>Capital Assets                                                |    |   |
| CASH  | Cashflow<br>Worksheet                                                        |    |   |
| CB    | Budget<br>Certification                                                      |    | S |
| DEBT  | Schedule of<br>Long-Term<br>Liabilities                                      |    |   |
| ESMOE | Every Student<br>Succeeds Act<br>Maintenance of<br>Effort                    | GS |   |
| ICR   | Indirect Cost<br>Rate Worksheet                                              |    |   |
| L     | Lottery Report                                                               | GS |   |
| SEAS  | Special<br>Education<br>Revenue<br>Allocations<br>Setup (SELPA<br>Selection) |    |   |
| SIAA  | Summary of<br>Interfund<br>Activities -<br>Actuals                           |    |   |



|      |                                                   |
|------|---------------------------------------------------|
| SIAB | Summary of<br>Interfund<br>Activities -<br>Budget |
|------|---------------------------------------------------|

Fund 620  
Charter Schools  
Enterprise Fund

| Description                                                                                               | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                           |                | 8010-8099               | 5,633,842.00                 | 6,288,412.00      | 11.6%                 |
| 2) Federal Revenue                                                                                        |                | 8100-8299               | 530,982.00                   | 239,069.00        | -55.0%                |
| 3) Other State Revenue                                                                                    |                | 8300-8599               | 207,700.00                   | 211,300.00        | 1.7%                  |
| 4) Other Local Revenue                                                                                    |                | 8600-8799               | 426,217.00                   | 423,876.00        | -0.5%                 |
| 5) TOTAL, REVENUES                                                                                        |                |                         | 6,798,741.00                 | 7,162,657.00      | 5.4%                  |
| <b>B. EXPENSES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                  |                | 1000-1999               | 3,430,416.00                 | 3,598,809.00      | 4.9%                  |
| 2) Classified Salaries                                                                                    |                | 2000-2999               | 450,902.00                   | 508,232.00        | 12.7%                 |
| 3) Employee Benefits                                                                                      |                | 3000-3999               | 814,045.00                   | 1,573,709.00      | 93.3%                 |
| 4) Books and Supplies                                                                                     |                | 4000-4999               | 911,144.00                   | 662,850.00        | -27.3%                |
| 5) Services and Other Operating Expenses                                                                  |                | 5000-5999               | 1,175,430.00                 | 1,202,012.00      | 2.3%                  |
| 6) Depreciation and Amortization                                                                          |                | 6000-6999               | 5,712.00                     | 286.00            | -95.0%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                    |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                              |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES                                                                                        |                |                         | 6,787,649.00                 | 7,545,898.00      | 11.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 11,092.00                    | (383,241.00)      | -3,555.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                    |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                    |                |                         |                              |                   |                       |
| a) Transfers In                                                                                           |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                          |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                     |                |                         |                              |                   |                       |
| a) Sources                                                                                                |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                          |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                    |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>                                                |                |                         | 11,092.00                    | (383,241.00)      | -3,555.1%             |
| <b>F. NET POSITION</b>                                                                                    |                |                         |                              |                   |                       |
| 1) Beginning Net Position                                                                                 |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                               |                | 9791                    | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| b) Audit Adjustments                                                                                      |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                     |                |                         | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| d) Other Restatements                                                                                     |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                            |                |                         | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| 2) Ending Net Position, June 30 (E + F1e)                                                                 |                |                         | 2,470,747.00                 | 2,087,506.00      | -15.5%                |
| Components of Ending Net Position                                                                         |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets                                                                       |                | 9796                    | 1,959,447.00                 | 1,844,133.00      | -5.9%                 |
| b) Restricted Net Position                                                                                |                | 9797                    | 480,007.00                   | 198,767.00        | -58.6%                |
| c) Unrestricted Net Position                                                                              |                | 9790                    | 31,293.00                    | 44,606.00         | 42.5%                 |
| <b>G. ASSETS</b>                                                                                          |                |                         |                              |                   |                       |
| 1) Cash                                                                                                   |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                     |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                       |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                               |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                              |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                                                              |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                                                                           |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments                                                                                            |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable                                                                                    |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                                                            |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds                                                                                   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores                                                                                                 |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                                                                   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets                                                                                   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable                                                                                       |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets                                                                                          |                |                         |                              |                   |                       |
| a) Land                                                                                                   |                | 9410                    | 0.00                         |                   |                       |
| b) Land Improvements                                                                                      |                | 9420                    | 0.00                         |                   |                       |

| Description                                            | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements        |                | 9425         | 0.00                         |                   |                       |
| d) Buildings                                           |                | 9430         | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings                |                | 9435         | 0.00                         |                   |                       |
| f) Equipment                                           |                | 9440         | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment                |                | 9445         | 0.00                         |                   |                       |
| h) Work in Progress                                    |                | 9450         | 0.00                         |                   |                       |
| i) Lease Assets                                        |                | 9460         | 0.00                         |                   |                       |
| j) Accumulated Amortization-Lease Assets               |                | 9465         | 0.00                         |                   |                       |
| k) Subscription Assets                                 |                | 9470         | 0.00                         |                   |                       |
| l) Accumulated Amortization-Subscription Assets        |                | 9475         | 0.00                         |                   |                       |
| 11) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                  |                |              |                              |                   |                       |
| 1) Accounts Payable                                    |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                          |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                       |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                    |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                               |                |              |                              |                   |                       |
| a) Subscription Liability                              |                | 9660         | 0.00                         |                   |                       |
| b) Net Pension Liability                               |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability                            |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences                                |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable                                        |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable                                      |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                         |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                 |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                 |                |              |                              |                   |                       |
| (G11 + H2) - (I7 + J2)                                 |                |              | 0.00                         |                   |                       |
| <b>LCFF SOURCES</b>                                    |                |              |                              |                   |                       |
| Principal Apportionment                                |                |              |                              |                   |                       |
| State Aid - Current Year                               |                | 8011         | 3,815,413.00                 | 4,469,983.00      | 17.2%                 |
| Education Protection Account State Aid - Current Year  |                | 8012         | 77,168.00                    | 77,168.00         | 0.0%                  |
| State Aid - Prior Years                                |                | 8019         | (41,323.00)                  | 0.00              | -100.0%               |
| LCFF Transfers                                         |                |              |                              |                   |                       |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                         | 0.00              | 0.0%                  |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                         | 0.00              | 0.0%                  |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 1,782,584.00                 | 1,741,261.00      | -2.3%                 |
| Property Taxes Transfers                               |                | 8097         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                    |                |              | 5,633,842.00                 | 6,288,412.00      | 11.6%                 |
| <b>FEDERAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Maintenance and Operations                             |                | 8110         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Entitlement                          |                | 8181         | 96,769.00                    | 111,982.00        | 15.7%                 |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                               |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                               |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                 | 3010           | 8290         | 86,661.00                    | 86,661.00         | 0.0%                  |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 11,044.00                    | 11,044.00         | 0.0%                  |
| Title III, Immigrant Student Program                   | 4201           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title III, English Learner Program                     | 4203           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Public Charter Schools Grant Program (PCSGP)           | 4610           | 8290         | 0.00                         | 0.00              | 0.0%                  |

| Description                                              | Resource Codes                                                                           | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|------------------------------------------------------------------------------------------|--------------|------------------------------|-------------------|-----------------------|
| Other NCLB / Every Student Succeeds Act                  | 3040, 3060, 3061,<br>3150, 3155, 3180,<br>3182, 4037, 4124,<br>4126, 4127, 4128,<br>5630 | 8290         | 188,351.00                   | 10,000.00         | -94.7%                |
| Career and Technical Education                           | 3500-3599                                                                                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other                                                                                | 8290         | 148,157.00                   | 19,382.00         | -86.9%                |
| TOTAL, FEDERAL REVENUE                                   |                                                                                          |              | 530,982.00                   | 239,069.00        | -55.0%                |
| <b>OTHER STATE REVENUE</b>                               |                                                                                          |              |                              |                   |                       |
| Other State Apportionments                               |                                                                                          |              |                              |                   |                       |
| Special Education Master Plan                            |                                                                                          |              |                              |                   |                       |
| Current Year                                             | 6500                                                                                     | 8311         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years                                              | 6500                                                                                     | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year            | All Other                                                                                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other                                                                                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                                 |                                                                                          | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Mandated Costs Reimbursements                            |                                                                                          | 8550         | 10,025.00                    | 13,313.00         | 32.8%                 |
| Lottery - Unrestricted and Instructional Materials       |                                                                                          | 8560         | 109,838.00                   | 116,121.00        | 5.7%                  |
| After School Education and Safety (ASES)                 | 6010                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Charter School Facility Grant                            | 6030                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695                                                                               | 8590         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                         | 6230                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Career Technical Education Incentive Grant Program       | 6387                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Specialized Secondary                                    | 7370                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other                                                                                | 8590         | 87,837.00                    | 81,866.00         | -6.8%                 |
| TOTAL, OTHER STATE REVENUE                               |                                                                                          |              | 207,700.00                   | 211,300.00        | 1.7%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                                                                                          |              |                              |                   |                       |
| Sales                                                    |                                                                                          |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                                                                                          | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Sale of Publications                                     |                                                                                          | 8632         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                                                                                          | 8634         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales                                          |                                                                                          | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                                                                                          | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                                                                                          | 8660         | 70,000.00                    | 35,000.00         | -50.0%                |
| Net Increase (Decrease) in the Fair Value of Investments |                                                                                          | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                                                                                          |              |                              |                   |                       |
| Child Development Parent Fees                            |                                                                                          | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Transportation Fees From Individuals                     |                                                                                          | 8675         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                                                                                          | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                                                                                          | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                                                                                          | 8699         | 5,523.00                     | 0.00              | -100.0%               |
| Tuition                                                  |                                                                                          | 8710         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In                                   |                                                                                          | 8781-8783    | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                              |                                                                                          |              |                              |                   |                       |
| Special Education SELPA Transfers                        |                                                                                          |              |                              |                   |                       |
| From Districts or Charter Schools                        | 6500                                                                                     | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      | 6500                                                                                     | 8792         | 350,694.00                   | 388,876.00        | 10.9%                 |
| From JPAs                                                | 6500                                                                                     | 8793         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers of Apportionments                        |                                                                                          |              |                              |                   |                       |
| From Districts or Charter Schools                        | All Other                                                                                | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      | All Other                                                                                | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs                                                | All Other                                                                                | 8793         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                                                                                          | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                                                                                          |              | 426,217.00                   | 423,876.00        | -0.5%                 |
| TOTAL, REVENUES                                          |                                                                                          |              | 6,798,741.00                 | 7,162,657.00      | 5.4%                  |
| <b>CERTIFICATED SALARIES</b>                             |                                                                                          |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                                                                                          | 1100         | 2,715,187.00                 | 2,899,172.00      | 6.8%                  |
| Certificated Pupil Support Salaries                      |                                                                                          | 1200         | 324,329.00                   | 336,656.00        | 3.8%                  |
| Certificated Supervisors' and Administrators' Salaries   |                                                                                          | 1300         | 386,955.00                   | 362,981.00        | -6.2%                 |
| Other Certificated Salaries                              |                                                                                          | 1900         | 3,945.00                     | 0.00              | -100.0%               |
| TOTAL, CERTIFICATED SALARIES                             |                                                                                          |              | 3,430,416.00                 | 3,598,809.00      | 4.9%                  |

| Description                                                       | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                        |                |              |                              |                   |                       |
| Classified Instructional Salaries                                 |                | 2100         | 3,623.00                     | 25,774.00         | 611.4%                |
| Classified Support Salaries                                       |                | 2200         | 7,700.00                     | 7,700.00          | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries              |                | 2300         | 133,131.00                   | 148,998.00        | 11.9%                 |
| Clerical, Technical and Office Salaries                           |                | 2400         | 306,448.00                   | 325,760.00        | 6.3%                  |
| Other Classified Salaries                                         |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                        |                |              | 450,902.00                   | 508,232.00        | 12.7%                 |
| <b>EMPLOYEE BENEFITS</b>                                          |                |              |                              |                   |                       |
| STRS                                                              |                | 3101-3102    | 0.00                         | 687,373.00        | New                   |
| PERS                                                              |                | 3201-3202    | 0.00                         | 137,473.00        | New                   |
| OASDI/Medicare/Alternative                                        |                | 3301-3302    | 283,838.00                   | 88,720.00         | -68.7%                |
| Health and Welfare Benefits                                       |                | 3401-3402    | 443,692.00                   | 570,894.00        | 28.7%                 |
| Unemployment Insurance                                            |                | 3501-3502    | 1,904.00                     | 2,015.00          | 5.8%                  |
| Workers' Compensation                                             |                | 3601-3602    | 67,614.00                    | 69,531.00         | 2.8%                  |
| OPEB, Allocated                                                   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                            |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                           |                | 3901-3902    | 16,997.00                    | 17,703.00         | 4.2%                  |
| TOTAL, EMPLOYEE BENEFITS                                          |                |              | 814,045.00                   | 1,573,709.00      | 93.3%                 |
| <b>BOOKS AND SUPPLIES</b>                                         |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                   |                | 4100         | 310,000.00                   | 319,300.00        | 3.0%                  |
| Books and Other Reference Materials                               |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                            |                | 4300         | 125,257.00                   | 267,050.00        | 113.2%                |
| Noncapitalized Equipment                                          |                | 4400         | 475,687.00                   | 76,000.00         | -84.0%                |
| Food                                                              |                | 4700         | 200.00                       | 500.00            | 150.0%                |
| TOTAL, BOOKS AND SUPPLIES                                         |                |              | 911,144.00                   | 662,850.00        | -27.3%                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                      |                |              |                              |                   |                       |
| Subagreements for Services                                        |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                            |                | 5200         | 80,951.00                    | 118,825.00        | 46.8%                 |
| Dues and Memberships                                              |                | 5300         | 2,000.00                     | 10,060.00         | 403.0%                |
| Insurance                                                         |                | 5400-5450    | 35,401.00                    | 74,356.00         | 110.0%                |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 29,511.00                    | 30,396.00         | 3.0%                  |
| Transfers of Direct Costs                                         |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 973,067.00                   | 912,240.00        | -6.3%                 |
| Communications                                                    |                | 5900         | 54,500.00                    | 56,135.00         | 3.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                      |                |              | 1,175,430.00                 | 1,202,012.00      | 2.3%                  |
| <b>DEPRECIATION AND AMORTIZATION</b>                              |                |              |                              |                   |                       |
| Depreciation Expense                                              |                | 6900         | 5,712.00                     | 286.00            | -95.0%                |
| Amortization Expense-Lease Assets                                 |                | 6910         | 0.00                         | 0.00              | 0.0%                  |
| Amortization Expense-Subscription Assets                          |                | 6920         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, DEPRECIATION AND AMORTIZATION                              |                |              | 5,712.00                     | 286.00            | -95.0%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Tuition                                                           |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements |                | 7110         | 0.00                         | 0.00              | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices                                        |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs                                                  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out                                               |                |              |                              |                   |                       |
| All Other Transfers                                               |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                      |                |              |                              |                   |                       |
| Debt Service - Interest                                           |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                   |                       |
| Transfers of Indirect Costs                                       |                | 7310         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES                                                   |                |              | 6,787,649.00                 | 7,545,898.00      | 11.2%                 |

| Description                                             | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                              |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| Other Sources                                           |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                         |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                            |                | 8010-8099        | 5,633,842.00                 | 6,288,412.00      | 11.6%                 |
| 2) Federal Revenue                                                                                         |                | 8100-8299        | 530,982.00                   | 239,069.00        | -55.0%                |
| 3) Other State Revenue                                                                                     |                | 8300-8599        | 207,700.00                   | 211,300.00        | 1.7%                  |
| 4) Other Local Revenue                                                                                     |                | 8600-8799        | 426,217.00                   | 423,876.00        | -0.5%                 |
| 5) TOTAL, REVENUES                                                                                         |                |                  | 6,798,741.00                 | 7,162,657.00      | 5.4%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                             | 1000-1999      |                  | 4,452,258.00                 | 5,001,884.00      | 12.3%                 |
| 2) Instruction - Related Services                                                                          | 2000-2999      |                  | 1,567,024.00                 | 1,681,636.00      | 7.3%                  |
| 3) Pupil Services                                                                                          | 3000-3999      |                  | 391,814.00                   | 449,414.00        | 14.7%                 |
| 4) Ancillary Services                                                                                      | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                      | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                              | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                  | 7000-7999      |                  | 347,042.00                   | 382,568.00        | 10.2%                 |
| 8) Plant Services                                                                                          | 8000-8999      |                  | 29,511.00                    | 30,396.00         | 3.0%                  |
| 9) Other Outgo                                                                                             | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES                                                                                        |                |                  | 6,787,649.00                 | 7,545,898.00      | 11.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 11,092.00                    | (383,241.00)      | -3,555.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                     |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                     |                |                  |                              |                   |                       |
| a) Transfers In                                                                                            |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                           |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                      |                |                  |                              |                   |                       |
| a) Sources                                                                                                 |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                    |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                           |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                     |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>                                                 |                |                  | 11,092.00                    | (383,241.00)      | -3,555.1%             |
| <b>F. NET POSITION</b>                                                                                     |                |                  |                              |                   |                       |
| 1) Beginning Net Position                                                                                  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                |                | 9791             | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| b) Audit Adjustments                                                                                       |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                      |                |                  | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| d) Other Restatements                                                                                      |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                             |                |                  | 2,459,655.00                 | 2,470,747.00      | 0.5%                  |
| 2) Ending Net Position, June 30 (E + F1e)                                                                  |                |                  | 2,470,747.00                 | 2,087,506.00      | -15.5%                |
| Components of Ending Net Position                                                                          |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets                                                                        |                | 9796             | 1,959,447.00                 | 1,844,133.00      | -5.9%                 |
| b) Restricted Net Position                                                                                 |                | 9797             | 480,007.00                   | 198,767.00        | -58.6%                |
| c) Unrestricted Net Position                                                                               |                | 9790             | 31,293.00                    | 44,606.00         | 42.5%                 |



| Resource                       | Description                                                                        | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|--------------------------------|------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 6300                           | Lottery: Instructional Materials                                                   | 94,599.00                       | 128,176.00        |
| 6762                           | Arts, Music, and Instructional Materials Discretionary Block Grant                 | 26,846.00                       | 0.00              |
| 6770                           | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 37,366.00                       | 68,477.00         |
| 7425                           | Expanded Learning Opportunities (ELO) Grant                                        | 21,180.00                       | 0.00              |
| 7426                           | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff                | 17,190.00                       | 0.00              |
| 7435                           | Learning Recovery Emergency Block Grant                                            | 278,318.00                      | 0.00              |
| 7810                           | Other Restricted State                                                             | 3,233.00                        | 1,839.00          |
| 9010                           | Other Restricted Local                                                             | 1,275.00                        | 275.00            |
| Total, Restricted Net Position |                                                                                    | 480,007.00                      | 198,767.00        |

# Average Daily Attendance

| Description                                                                                                                                           | 2023-24 Estimated Actuals |            |            | 2024-25 Budget    |                      |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|                                                                                                                                                       | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>                                                                                                                          |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. |                           |            |            |                   |                      |                      |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                          |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>                                                                                                            |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                           |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps                                                                                                                   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                     |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                           |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                                                |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                                                          |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                    |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                         |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>                                                                                                            | 402.66                    | 402.66     | 402.66     | 446.50            | 446.50               | 446.50               |
| <b>6. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                           |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps                                                                                                                   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                     |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                           |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class                                                                                                                |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI                                                                                                                          |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year                                                                                                                    |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>                                                                                    | 402.66                    | 402.66     | 402.66     | 446.50            | 446.50               | 446.50               |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>                                                            | 402.66                    | 402.66     | 402.66     | 446.50            | 446.50               | 446.50               |

ESMOE

| 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                   | 6,787,649.00         |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | All                             | 1000-7999                   | 530,982.00           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |                      |                                 |                             |                      |
| 1. Community Services                                                                                             | All                  | 5000-5999                       | 1000-7999                   | 0.00                 |
| 2. Capital Outlay                                                                                                 | All except 7100-7199 | All except 5000-5999            | 6000-6999 except 6600, 6910 | 0.00                 |
| 3. Debt Service                                                                                                   | All                  | 9100                            | 5400-5450, 5800, 7430-7439  | 0.00                 |
| 4. Other Transfers Out                                                                                            | All                  | 9200                            | 7200-7299                   | 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. |              |                      |                                         |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)         |                                                                               |              |                      | 0.00                                    |
| D. Plus additional MOE expenditures:                                                                     |                                                                               |              | 1000-7143, 7300-7439 |                                         |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)           | All                                                                           | All          | minus 8000-8699      | 0.00                                    |
| 2. Expenditures to cover deficits for student body activities                                            | Manually entered. Must not include expenditures in lines A or D1.             |              |                      |                                         |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                |                                                                               |              |                      | 6,256,667.00                            |
| <b>Section II - Expenditures Per ADA</b>                                                                 |                                                                               |              |                      | <b>2023-24 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, Line C9)                                         |                                                                               |              |                      | 402.66                                  |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                  |                                                                               |              |                      | 15,538.34                               |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b> |                                                                               | <b>Total</b> |                      | <b>Per ADA</b>                          |

|                                                                                                                                                                                                                                                                                   |              |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|
| 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.) | 4,277,652.53 | 15,026.71 |
| 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)                                                                                                                                                                                                                 | 4,277,652.53 | 15,026.71 |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                           | 3,849,887.28 | 13,524.04 |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                             | 6,256,667.00 | 15,538.34 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)                                                                                                                                                                                                   | 0.00         | 0.00      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| <div>E. MOE determination<br/>(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.)</div> <div>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)<br/>(Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</div> | MOE Met            |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00%              | 0.00%                |
| <div>SECTION IV -<br/>Detail of<br/>Adjustments<br/>to Base<br/>Expenditures<br/>(used in<br/>Section III,<br/>Line A.1)</div>                                                                                                                                                                                                                                                                                                                                                          |                    |                      |
| Description of Adjustments                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Total Expenditures | Expenditures Per ADA |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                      |
| Total adjustments to base expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0.00               | 0.00                 |



# Lottery Report

Budget, July 1  
2023-24 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description                                                                 | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|-----------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|---------------------------------------------------------|------------------------------------------------------------|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |                                             |                                                         |                                                            |            |
| 1. Adjusted Beginning Fund Balance                                          | 9791-9795                             | 0.00                                        |                                                         | 60,981.00                                                  | 60,981.00  |
| 2. State Lottery Revenue                                                    | 8560                                  | 76,220.00                                   |                                                         | 33,618.00                                                  | 109,838.00 |
| 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)                                |                                       | 76,220.00                                   | 0.00                                                    | 94,599.00                                                  | 170,819.00 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |                                             |                                                         |                                                            |            |
| 1. Certificated Salaries                                                    | 1000-1999                             | 76,220.00                                   |                                                         | 0.00                                                       | 76,220.00  |
| 2. Classified Salaries                                                      | 2000-2999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00       |
| 3. Employee Benefits                                                        | 3000-3999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00       |
| 4. Books and Supplies                                                       | 4000-4999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00       |
| 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<br>5100, 5710, 5800 |                                             |                                                         | 0.00                                                       | 0.00       |
| c. Duplicating Costs for Instructional Materials (Resource 6300)            | 5100, 5710, 5800                      |                                             |                                                         | 0.00                                                       | 0.00       |
| 6. Capital Outlay                                                           | 6000-6999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00       |
| 7. Tuition                                                                  | 7100-7199                             | 0.00                                        |                                                         |                                                            | 0.00       |
| 8. Interagency Transfers Out                                                |                                       |                                             |                                                         |                                                            |            |
| a. To Other Districts, County Offices, and Charter Schools                  | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00                                        |                                                         |                                                            | 0.00       |
| b. To JPAs and All Others                                                   | 7213, 7223, 7283,<br>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 ) |                                       | 76,220.00                                   | 0.00                                                    | 0.00                                                       | 76,220.00  |
| <b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>                | 979Z                                  | 0.00                                        | 0.00                                                    | 94,599.00                                                  | 94,599.00  |
| <b>D. COMMENTS:</b>                                                         |                                       |                                             |                                                         |                                                            |            |

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.

# Technical Review Checks

Budget, July 1

Budget 2024-25

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

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

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

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Budget, July 1  
Estimated Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Peak Prep Pleasant Valley

Ventura County

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

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

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund.  
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

| FUND | RESOURCE | FUNCTION | VALUE         |
|------|----------|----------|---------------|
| 62   | 7413     | 1000     | (\$25,667.00) |

Explanation: In the 2023-24 budget, resource 7413 is balanced using object 5710. However, when the books are closed, expenses will be correctly allocated by function, which will eliminate this error.