

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 INTERIM 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 interim report, please contact:

Charter School Contact:

Jim Surmeian

Name \_\_\_\_\_

Charter Impact \_\_\_\_\_

Title \_\_\_\_\_

888-474-0322 \_\_\_\_\_

Telephone \_\_\_\_\_

jsurmeian@charterimpact.com

E-mail Address \_\_\_\_\_

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,288,412.00	6,288,412.00	740,651.00	10,934,881.13	4,646,469.13	73.9%
2) Federal Revenue		8100-8299	239,069.00	239,069.00	0.00	228,727.50	(10,341.50)	-4.3%
3) Other State Revenue		8300-8599	211,300.00	211,300.00	6,354.00	340,498.06	129,198.06	61.1%
4) Other Local Revenue		8600-8799	423,876.00	423,876.00	25,765.32	742,599.60	318,723.60	75.2%
5) TOTAL, REVENUES			7,162,657.00	7,162,657.00	772,770.32	12,246,706.29		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,598,809.00	3,598,809.00	1,247,831.48	4,693,542.11	(1,094,733.11)	-30.4%
2) Classified Salaries		2000-2999	508,232.00	508,232.00	202,184.64	659,915.84	(151,683.84)	-29.8%
3) Employee Benefits		3000-3999	1,573,709.00	1,573,709.00	579,934.27	2,386,981.66	(813,272.66)	-51.7%
4) Books and Supplies		4000-4999	662,850.00	662,850.00	776,911.22	1,609,744.85	(946,894.85)	-142.9%
5) Services and Other Operating Expenses		5000-5999	1,202,012.00	1,202,012.00	203,573.74	1,584,933.32	(382,921.32)	-31.9%
6) Depreciation and Amortization		6000-6999	286.00	286.00	0.00	286.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	60,000.00	(60,000.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,545,898.00	7,545,898.00	3,010,435.35	10,995,403.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(383,241.00)	(383,241.00)	(2,237,665.03)	1,251,302.51		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(383,241.00)	(383,241.00)	(2,237,665.03)	1,251,302.51		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,470,747.00	2,470,747.00		2,401,894.39	(68,852.61)	-2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,470,747.00	2,470,747.00		2,401,894.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,470,747.00	2,470,747.00		2,401,894.39		
2) Ending Net Position, June 30 (E + F1e)			2,087,506.00	2,087,506.00		3,653,196.90		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,844,133.00	1,844,133.00		0.00		
b) Restricted Net Position		9797	198,767.00	198,767.00		0.00		
c) Unrestricted Net Position		9790	44,606.00	44,606.00		3,653,196.90		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,469,983.00	4,469,983.00	720,518.00	7,729,452.50	3,259,469.50	72.9%
Education Protection Account State Aid - Current Year		8012	77,168.00	77,168.00	20,133.00	156,370.00	79,202.00	102.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,741,261.00	1,741,261.00	0.00	3,049,058.63	1,307,797.63	75.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,288,412.00</b>	<b>6,288,412.00</b>	<b>740,651.00</b>	<b>10,934,881.13</b>	<b>4,646,469.13</b>	<b>73.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,982.00	111,982.00	0.00	101,640.50	(10,341.50)	-9.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	86,661.00	86,661.00	0.00	86,661.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,044.00	11,044.00	0.00	11,044.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	10,000.00	10,000.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	0.00	(10,000.00)	-100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,382.00	19,382.00	0.00	19,382.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>239,069.00</b>	<b>239,069.00</b>	<b>0.00</b>	<b>228,727.50</b>	<b>(10,341.50)</b>	<b>-4.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,313.00	13,313.00	0.00	13,313.46	.46	0.0%
Lottery - Unrestricted and Instructional Materials		8560	116,121.00	116,121.00	0.00	213,445.05	97,324.05	83.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	81,866.00	81,866.00	6,354.00	113,739.55	31,873.55	38.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>211,300.00</b>	<b>211,300.00</b>	<b>6,354.00</b>	<b>340,498.06</b>	<b>129,198.06</b>	<b>61.1%</b>
<b>OTHER LOCAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	0.00	23,333.33	(11,666.67)	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	25,040.00	25,040.00	25,040.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	725.32	725.32	725.32	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	388,876.00	388,876.00	0.00	693,500.95	304,624.95	78.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			423,876.00	423,876.00	25,765.32	742,599.60	318,723.60	75.2%
TOTAL, REVENUES			7,162,657.00	7,162,657.00	772,770.32	12,246,706.29		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,899,172.00	2,899,172.00	806,251.51	3,295,277.62	(396,105.62)	-13.7%
Certificated Pupil Support Salaries		1200	336,656.00	336,656.00	94,276.41	347,239.77	(10,583.77)	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	362,981.00	362,981.00	142,397.28	366,379.04	(3,398.04)	-0.9%
Other Certificated Salaries		1900	0.00	0.00	204,906.28	684,645.68	(684,645.68)	New
TOTAL, CERTIFICATED SALARIES			3,598,809.00	3,598,809.00	1,247,831.48	4,693,542.11	(1,094,733.11)	-30.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	25,774.00	25,774.00	3,836.54	22,581.27	3,192.73	12.4%
Classified Support Salaries		2200	7,700.00	7,700.00	16,559.44	16,559.44	(8,859.44)	-115.1%
Classified Supervisors' and Administrators' Salaries		2300	148,998.00	148,998.00	54,843.04	144,489.12	4,508.88	3.0%
Clerical, Technical and Office Salaries		2400	325,760.00	325,760.00	126,945.62	476,286.01	(150,526.01)	-46.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			508,232.00	508,232.00	202,184.64	659,915.84	(151,683.84)	-29.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	687,373.00	687,373.00	231,456.55	899,726.31	(212,353.31)	-30.9%
PERS		3201-3202	137,473.00	137,473.00	49,159.67	169,349.24	(31,876.24)	-23.2%
OASDI/Medicare/Alternative		3301-3302	88,720.00	88,720.00	34,966.38	119,674.47	(30,954.47)	-34.9%
Health and Welfare Benefits		3401-3402	570,894.00	570,894.00	245,924.10	1,101,424.10	(530,530.10)	-92.9%
Unemployment Insurance		3501-3502	2,015.00	2,015.00	1,757.41	13,398.13	(11,383.13)	-564.9%
Workers' Compensation		3601-3602	69,531.00	69,531.00	16,670.16	83,409.41	(13,878.41)	-20.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,703.00	17,703.00	0.00	0.00	17,703.00	100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,573,709.00</b>	<b>1,573,709.00</b>	<b>579,934.27</b>	<b>2,386,981.66</b>	<b>(813,272.66)</b>	<b>-51.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	319,300.00	319,300.00	214,809.63	517,675.63	(198,375.63)	-62.1%
Books and Other Reference Materials		4200	0.00	0.00	1,086.78	0.00	0.00	0.0%
Materials and Supplies		4300	267,050.00	267,050.00	299,937.56	629,909.82	(362,859.82)	-135.9%
Noncapitalized Equipment		4400	76,000.00	76,000.00	261,077.25	461,992.40	(385,992.40)	-507.9%
Food		4700	500.00	500.00	0.00	167.00	333.00	66.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>662,850.00</b>	<b>662,850.00</b>	<b>776,911.22</b>	<b>1,609,744.85</b>	<b>(946,894.85)</b>	<b>-142.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	32,444.52	536,064.42	(536,064.42)	New
Travel and Conferences		5200	118,825.00	118,825.00	11,236.07	13,639.40	105,185.60	88.5%
Dues and Memberships		5300	10,060.00	10,060.00	2,065.48	2,999.98	7,060.02	70.2%
Insurance		5400-5450	74,356.00	74,356.00	20,067.84	74,638.84	(282.84)	-0.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,396.00	30,396.00	10,342.40	30,606.40	(210.40)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	912,240.00	912,240.00	111,031.83	828,176.01	84,063.99	9.2%
Communications		5900	56,135.00	56,135.00	16,385.60	98,808.27	(42,673.27)	-76.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,202,012.00</b>	<b>1,202,012.00</b>	<b>203,573.74</b>	<b>1,584,933.32</b>	<b>(382,921.32)</b>	<b>-31.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	286.00	286.00	0.00	286.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>286.00</b>	<b>286.00</b>	<b>0.00</b>	<b>286.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	60,000.00	(60,000.00)	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>(60,000.00)</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>7,545,898.00</b>	<b>7,545,898.00</b>	<b>3,010,435.35</b>	<b>10,995,403.78</b>		

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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
	Total, Restricted Net Position	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> <b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b> <b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> <b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<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>	446.50	446.50	781.85	781.85	335.35	75.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> <b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	446.50	446.50	781.85	781.85	335.35	75.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	446.50	446.50	781.85	781.85	335.35	75.0%

**First Interim**  
**Special Education Maintenance of Effort**  
**2024-25 Projected Expenditures vs. Actual Comparison Year**  
**2024-25 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									57.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	530,066.03		530,066.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,745.73		249,745.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,329.69		15,329.69
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	795,141.45	0.00	795,141.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	795,141.45	0.00	795,141.45
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	505,965.53		505,965.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,745.73		249,745.73
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(62,210.31)		(62,210.31)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	693,500.95	0.00	693,500.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	693,500.95	0.00	693,500.95

**First Interim**  
**Special Education Maintenance of Effort**  
**2024-25 Projected Expenditures vs. Actual Comparison Year**  
**2024-25 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								693,500.95
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

**First Interim**  
**Special Education Maintenance of Effort**  
**2024-25 Projected Expenditures vs. Actual Comparison Year**  
**2023-24 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									57.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	324,241.62		324,241.62
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,700.00		7,700.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	105,043.02		105,043.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,428.92		1,428.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	69,493.44		69,493.44
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	507,907.00	0.00	507,907.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	507,907.00	0.00	507,907.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	98,698.09		98,698.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,215.91		2,215.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	100,914.00	0.00	100,914.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	100,914.00	0.00	100,914.00

**First Interim**  
**Special Education Maintenance of Effort**  
**2024-25 Projected Expenditures vs. Actual Comparison Year**  
**2023-24 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								100,914.00
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	225,543.53		225,543.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,700.00		7,700.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	102,827.11		102,827.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,428.92		1,428.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	69,493.44		69,493.44
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	406,993.00	0.00	406,993.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	406,993.00	0.00	406,993.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								406,993.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**First Interim**  
**Special Education Maintenance of Effort**  
**2024-25 Projected Expenditures vs. Actual Comparison Year**  
**2023-24 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

**First Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA:**           (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1   Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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

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

First Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

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

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	_____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

\_\_\_\_\_

\_\_\_\_\_



First Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2024-25	FY 2023-24	(A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	795,141.45		
b. Less: Expenditures paid from federal sources	101,640.50		
c. Expenditures paid from state and local sources	693,500.95	406,993.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		406,993.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	693,500.95	406,993.00	286,507.95

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

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	795,141.45		
b. Less: Expenditures paid from federal sources	101,640.50		

First Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

c. Expenditures paid from state and local sources	693,500.95	316,800.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	693,500.95	316,800.35	
d. Special education unduplicated pupil count	57.00	37.00	
e. Per capita state and local expenditures (A2c/A2d)	12,166.68	8,562.17	
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			
		3,604.51	

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	0.00	72,712.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	72,712.97	

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	0.00	72,712.97	

First Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	72,712.97	
b. Special education unduplicated pupil count	57.00	37.00	
c. Per capita local expenditures (B2a/B2b)	0.00	1,965.22	(1,965.22)

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

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# FY24-25 Peak Prep Forecast



## Multi-Year Forecast

Revised 11/24/2024

	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>					
LCFF COLA	n/a	1.07%	2.00%	2.00%	2.00%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%	2.00%
Enrollment		823.00	950.00	1,000.00	1,000.00
Average Daily Attendance	402.68	781.85	902.50	950.00	950.00
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>					
8011 LCFF State Aid	\$ -	\$ 7,729,452	\$ 9,148,706	\$ 9,864,598	\$ 10,124,344
8012 Education Protection Account	-	156,370	180,500	190,000	190,000
8019 State Aid - Prior Year	-	-	-	-	-
8096 In Lieu of Property Taxes	-	3,049,059	3,519,570	3,704,810	3,704,810
	-	10,934,881	12,848,776	13,759,408	14,019,154
<b>Federal Revenue</b>					
8181 Special Education - Entitlement	-	101,641	117,325	123,500	117,325
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	86,661	100,034	105,299	105,299
8291 Title II, Part A - Teacher Quality	-	11,044	12,748	13,419	13,419
8293 Title III - Limited English	-	10,000	11,543	12,151	12,151
8296 Other Federal Revenue	-	19,382	-	-	-
8299 Prior Year Federal Revenue	-	-	-	-	-
	-	228,728	241,650	254,369	248,194
<b>Other State Revenue</b>					
8311 State Special Education	-	693,501	800,518	842,650	842,650
8520 Child Nutrition	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-
8550 Mandated Cost	-	13,313	22,637	26,583	27,536
8560 State Lottery	-	213,445	246,383	259,350	259,350
8598 Prior Year Revenue	-	-	-	-	-
8599 Other State Revenue	-	113,740	56,858	51,849	49,257
	-	1,033,999	1,126,395	1,180,432	1,178,792
<b>Other Local Revenue</b>					
8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	23,333	26,934	28,352	28,352
8689 Other Fees and Contracts	-	25,040	28,904	30,425	30,425
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	725	837	881	881
8980 Contributions, Unrestricted	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-
	-	49,099	56,675	59,658	59,658
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 12,246,706</b>	<b>\$ 14,273,496</b>	<b>\$ 15,253,867</b>	<b>\$ 15,505,799</b>

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/24/2024



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	-	3,144,706	3,645,021	3,823,987	3,894,967
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	150,572	199,547	203,538	209,644
1200 Pupil Support Salaries	-	347,240	368,694	376,068	387,350
1300 Administrators' Salaries	-	366,379	333,548	345,942	360,327
1900 Other Certificated Salaries	-	684,646	699,220	713,205	734,601
	-	4,693,542	5,246,030	5,462,739	5,586,888
<b>Classified Salaries</b>					
2100 Instructional Salaries	-	22,581	27,320	27,867	28,703
2200 Support Salaries	-	16,559	-	-	-
2300 Classified Administrators' Salaries	-	144,489	146,878	152,671	159,650
2400 Clerical and Office Staff Salaries	-	476,286	638,411	641,078	641,078
2900 Other Classified Salaries	-	-	-	-	-
	-	659,916	812,610	821,616	829,431
<b>Benefits</b>					
3101 STRS	-	899,726	1,001,992	1,043,383	1,067,096
3202 PERS	-	169,349	224,280	230,052	242,194
3301 OASDI	-	41,612	50,382	50,940	51,425
3311 Medicare	-	78,063	87,850	91,123	93,037
3401 Health and Welfare	-	1,101,424	1,406,355	1,546,991	1,701,690
3501 State Unemployment	-	13,398	15,894	14,999	13,560
3601 Workers' Compensation	-	83,409	102,573	106,394	108,628
3901 Other Benefits	-	-	-	-	-
	-	2,386,982	2,889,326	3,083,882	3,277,628
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	100	517,676	609,511	654,423	667,511
4200 Books and Other Materials	200	-	-	-	-
4302 School Supplies	78	287,050	337,973	362,876	370,133
4305 Software	400	324,209	381,723	409,850	418,047
4310 Office Expense	500	10,000	11,774	12,641	12,894
4311 Business Meals	600	8,651	10,186	10,937	11,155
4312 School Fundraising	700	-	-	-	-
4400 Noncapitalized Equipment	800	461,992	543,950	584,030	595,711
4700 Food Services	900	167	197	211	215
	4,278	1,609,745	1,895,313	2,034,968	2,075,667

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/24/2024



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Subagreement Services</b>					
5101 Nursing	1,000	-	-	-	-
5102 Special Education	1,100	300,000	353,219	379,246	386,831
5103 Substitute Teacher	1,200	-	-	-	-
5104 Transportation	1,300	-	-	-	-
5105 Security	1,400	-	-	-	-
5106 Other Educational Consultants	1,500	236,065	240,786	245,602	250,514
5107 Instructional Services	1,550	-	-	-	-
	9,050	536,064	594,006	624,848	637,345
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	1,600	13,639	16,059	17,242	17,587
5300 Dues & Memberships	1,700	3,000	3,532	3,792	3,868
5400 Insurance	1,800	74,639	87,880	94,355	96,242
5501 Utilities	1,900	-	-	-	-
5502 Janitorial Services	2,000	-	-	-	-
5516 Miscellaneous Expense	2,100	-	-	-	-
5531 ASB Fundraising Expense	2,200	-	-	-	-
5900 Communications	2,300	60,226	70,910	76,135	77,657
5901 Postage and Shipping	2,400	38,583	45,427	48,774	49,750
	18,000	190,086	223,808	240,299	245,105
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	2,500	30,206	35,565	38,186	38,949
5602 Additional Rent	2,600	400	471	506	516
5603 Equipment Leases	2,700	-	-	-	-
5604 Other Leases	2,800	-	-	-	-
5605 Real/Personal Property Taxes	2,900	-	-	-	-
5610 Repairs and Maintenance	3,000	-	-	-	-
	16,500	30,606	36,036	38,691	39,465
<b>Professional/Consulting Services</b>					
5801 IT	3,100	149,248	175,725	188,673	192,446
5802 Audit & Taxes	3,200	19,575	19,967	20,366	20,773
5803 Legal	3,300	25,723	26,237	26,762	27,297
5804 Professional Development	3,400	125,988	148,339	159,269	162,454
5805 General Consulting	3,500	30,667	36,107	38,767	39,543
5806 Special Activities/Field Trips	3,600	63,999	75,353	80,905	82,523
5807 Bank Charges	3,700	130	153	164	168
5808 Printing	3,800	-	-	-	-
5809 Other taxes and fees	3,900	4,801	5,653	6,069	6,191
5810 Payroll Service Fee	4,000	6,633	7,810	8,386	8,553
5811 Management Fee	4,100	180,628	212,672	228,342	232,909
5812 District Oversight Fee	4,200	109,349	128,488	137,594	140,192
5813 County Fees	4,300	57,285	67,447	72,417	73,865
5814 SPED Encroachment	4,400	-	-	-	-
5815 Public Relations/Recruitment	4,500	54,150	55,233	56,338	57,465
	57,000	828,176	959,182	1,024,051	1,044,378

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 11/24/2024



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Depreciation</b>					
6900 Depreciation Expense	4,700	286	292	298	304
	<u>4,700</u>	<u>286</u>	<u>292</u>	<u>298</u>	<u>304</u>
<b>Interest</b>					
7438 Interest Expense	-	60,000	-	-	-
	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 109,528</b>	<b>\$ 10,995,404</b>	<b>\$ 12,656,602</b>	<b>\$ 13,331,392</b>	<b>\$ 13,736,211</b>
<b>Surplus (Deficit)</b>	<b>\$ (109,528)</b>	<b>\$ 1,251,303</b>	<b>\$ 1,616,894</b>	<b>\$ 1,922,475</b>	<b>\$ 1,769,588</b>
Fund Balance, Beginning of Year	\$ 2,511,422	\$ 2,401,894	\$ 3,653,197	\$ 5,270,091	\$ 7,192,565
<b>Fund Balance, End of Year</b>	<b>\$ 2,401,894</b>	<b>\$ 3,653,197</b>	<b>\$ 5,270,091</b>	<b>\$ 7,192,565</b>	<b>\$ 8,962,153</b>
	2192.9%	33.2%	41.6%	54.0%	65.2%

### Cash Flow Adjustments

Surplus (Deficit)	(109,528)	1,251,303	1,616,894	1,922,475	1,769,588
<b>Cash Flows From Operating Activities</b>					
Depreciation/Amortization	-	286	292	298	304
Public Funding Receivables	-	(587,956)	(1,092,417)	(22,986)	30,740
Grants and Contributions Rec.	-	756,727	-	-	-
Due To/From Related Parties	-	-	-	-	-
Prepaid Expenses	-	(175,823)	-	-	-
Other Assets	-	-	-	-	-
Accounts Payable	-	15,534	7,847	1,309	53
Accrued Expenses	-	99,265	-	-	-
Deferred Revenue	-	19,704	-	-	-
<b>Cash Flows From Investing Activities</b>					
Purchases of Prop. And Equip.	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<b>Cash Flows From Financing Activities</b>					
Proceeds from Factoring	-	1,500,000	-	-	-
Payments on Factoring	-	(1,500,000)	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-
<b>Total Change in Cash</b>	<b>(109,528)</b>	<b>1,379,040</b>	<b>532,615</b>	<b>1,901,095</b>	<b>1,800,685</b>
Cash, Beginning of Year	-	1,772,674	3,151,713	3,684,329	5,585,423
<b>Cash, End of Year</b>	<b>\$ (109,528)</b>	<b>\$ 3,151,713</b>	<b>\$ 3,684,329</b>	<b>\$ 5,585,423</b>	<b>\$ 7,386,108</b>

# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 11/24/2024

Actuals Through: 10/31/2024

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
LCFF State Aid	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%	0.0%			
New School/New Grade Apportionment	0.0%	0.0%	0.0%	37.0%	0.0%	0.0%	18.0%	0.0%	n/a	n/a	n/a	n/a	n/a			
In Lieu of Property Taxes	6.0%	6.0%	12.0%	8.0%	8.0%	8.0%	33.3%	33.3%	33.3%	33.3%	16.7%	16.7%	0.0%			
New School In Lieu of Property Taxes	0.0%	0.0%	0.0%	26.0%	8.0%	8.0%	8.0%	8.0%	n/a	n/a	n/a	n/a	n/a			
Special Education	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	189,610	530,908	-	341,298	341,298	341,298	1,197,008	1,197,008	1,197,008	1,197,008	1,197,008	-	7,729,452	4,457,852	3,271,601
8011 LCFF State Aid	-	189,610	530,908	-	341,298	341,298	341,298	1,197,008	1,197,008	1,197,008	1,197,008	1,197,008	-	7,729,452	4,457,852	3,271,601
8012 Education Protection Account	-	-	20,133	-	-	20,133	-	-	59,805	-	-	54,501	1,799	156,370	89,300	67,070
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	125,629	125,629	125,629	523,454	716,168	716,168	358,836	358,836	(1,289)	3,049,059	1,741,261	1,307,798
	-	189,610	551,041	-	466,927	487,060	466,927	1,720,462	1,972,981	1,913,176	1,555,844	1,610,344	509	10,934,881	6,288,412	4,646,469
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	4,711	4,711	4,711	10,470	15,407	15,407	15,407	15,407	15,407	101,641	111,982	(10,342)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	64,996	-	-	-	-	-	-	21,665	86,661	86,661	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	8,283	-	-	-	-	-	-	2,761	11,044	11,044	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	19,382	19,382	19,382	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	4,711	77,990	4,711	10,470	15,407	15,407	15,407	25,407	59,216	228,728	239,069	(10,342)
<b>Other State Revenue</b>																
8311 State Special Education	-	-	-	-	32,146	32,146	32,146	71,435	105,126	105,126	105,126	105,126	105,126	693,501	396,046	297,455
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	-	13,313	-	-	-	-	-	-	-	13,313	13,313	-
8560 State Lottery	-	-	-	-	-	-	27,483	-	-	27,483	-	-	158,480	213,445	111,179	102,267
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	1,672	4,682	-	3,010	4,433	4,433	4,433	4,433	4,433	4,433	4,433	73,344	113,740	86,808	26,932
	-	1,672	4,682	-	35,156	49,892	64,062	75,868	109,559	137,042	109,559	109,559	336,949	1,033,999	607,345	426,654
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	23,333	35,000	(11,667)
8689 Other Fees and Contracts	25,040	-	-	-	-	-	-	-	-	-	-	-	-	25,040	-	25,040
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	725	-	-	-	-	-	-	-	-	-	-	-	725	-	725
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	25,040	725	-	-	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	49,099	35,000	14,099
<b>Total Revenue</b>	<b>25,040</b>	<b>192,007</b>	<b>555,723</b>	<b>-</b>	<b>509,711</b>	<b>617,859</b>	<b>538,617</b>	<b>1,809,717</b>	<b>2,100,864</b>	<b>2,068,541</b>	<b>1,683,727</b>	<b>1,748,227</b>	<b>396,674</b>	<b>12,246,706</b>	<b>7,169,827</b>	<b>5,076,879</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	223,448	246,704	267,549	300,876	300,876	300,876	300,876	300,876	300,876	300,876	300,876	-	3,144,706	2,811,312	(333,394)
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	39,150	5,025	15,775	8,600	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	-	150,572	116,780	(33,792)
1200 Pupil Support Salaries	-	29,886	32,968	31,422	31,620	31,620	31,620	31,620	31,620	31,620	31,620	31,620	-	347,240	336,656	(10,584)
1300 Administrators' Salaries	48,999	28,999	33,199	31,199	27,998	27,998	27,998	27,998	27,998	27,998	27,998	27,998	-	366,379	334,061	(32,318)
1900 Other Certificated Salaries	10,400	61,569	65,269	67,669	59,967	59,967	59,967	59,967	59,967	59,967	59,967	59,967	-	684,646	-	(684,646)
	98,549	348,928	393,915	406,439	430,714	430,714	430,714	430,714	430,714	430,714	430,714	430,714	-	4,693,542	3,598,809	(1,094,733)
<b>Classified Salaries</b>																
2100 Instructional Salaries	422	720	1,199	1,495	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	-	22,581	25,774	3,193
2200 Support Salaries	-	-	7,279	9,280	-	-	-	-	-	-	-	-	-	16,559	7,700	(8,859)
2300 Classified Administrators'	21,226	11,206	11,206	11,206	11,206	11,206	11,206	11,206	11,206	11,206	11,206	11,206	-	144,489	148,998	4,509
2400 Clerical and Office Staff Salaries	30,889	28,835	30,830	36,391	43,668	43,668	43,668	43,668	43,668	43,668	43,668	43,668	-	476,286	325,760	(150,526)
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	52,537	40,761	50,515	58,373	57,216	57,216	57,216	57,216	57,216	57,216	57,216	57,216	-	659,916	508,232	(151,684)



# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 11/24/2024

Actuals Through: 10/31/2024

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Benefits</b>																
3101 STRS	18,792	65,133	72,597	74,934	83,534	83,534	83,534	83,534	83,534	83,534	83,534	83,534	-	899,726	687,373	(212,354)
3202 PERS	13,689	10,654	11,693	13,123	15,024	15,024	15,024	15,024	15,024	15,024	15,024	15,024	-	169,349	137,477	(31,872)
3301 OASDI	3,244	3,031	3,634	4,155	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	-	41,612	31,510	(10,101)
3311 Medicare	2,188	5,630	6,424	6,661	7,145	7,145	7,145	7,145	7,145	7,145	7,145	7,145	-	78,063	59,552	(18,511)
3401 Health and Welfare	49,368	52,449	53,470	90,637	106,938	106,938	106,938	106,938	106,938	106,938	106,938	106,938	-	1,101,424	570,894	(530,530)
3501 State Unemployment	40	890	506	321	728	728	3,638	2,910	1,455	728	728	728	-	13,398	2,015	(11,383)
3601 Workers' Compensation	-	2,558	6,592	7,520	8,342	8,342	8,342	8,342	8,342	8,342	8,342	8,342	-	83,409	69,532	(13,877)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,703	17,703
	87,322	140,344	154,916	197,352	225,153	225,153	228,064	227,336	225,881	225,153	225,153	225,153	-	2,386,982	1,576,056	(810,926)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula	98,872	74,285	5,176	36,477	38,042	37,832	37,832	37,832	37,832	37,832	37,832	37,832	-	517,676	319,300	(198,376)
4200 Books and Other Materials	-	853	234	-	(1,087)	-	-	-	-	-	-	-	-	-	-	-
4302 School Supplies	14	512	20,225	26,984	17,597	21,116	24,635	28,155	31,674	35,193	38,713	42,232	-	287,050	267,050	(20,000)
4305 Software	37,685	163,396	11,631	33,290	9,776	9,776	9,776	9,776	9,776	9,776	9,776	9,776	-	324,209	87,309	(236,900)
4310 Office Expense	82	416	2,688	2,362	602	550	550	550	550	550	550	550	-	10,000	-	(10,000)
4311 Business Meals	-	346	175	130	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	8,651	-	(8,651)
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	655	3,727	122,252	134,443	14,773	17,728	20,682	23,637	26,592	29,546	32,501	35,456	-	461,992	76,000	(385,992)
4700 Food Services	-	-	-	-	-	-	-	-	-	-	-	167	-	167	500	333
	137,308	243,535	162,382	233,687	80,703	88,002	94,475	100,949	107,423	113,897	120,371	127,012	-	1,609,745	750,159	(859,586)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	-	7,598	36,750	36,750	36,750	36,750	36,750	36,750	36,750	35,152	-	300,000	70,000	(230,000)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	1,755	1,069	22,023	15,531	18,637	21,743	24,849	27,955	31,061	34,168	37,274	-	236,065	61,394	(174,671)
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,600	96,600
	-	1,755	1,069	29,621	52,281	55,387	58,493	61,599	64,705	67,811	70,918	72,426	-	536,064	227,994	(308,070)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	893	1,929	4,640	3,774	300	300	300	300	300	300	300	300	-	13,639	3,605	(10,034)
5300 Dues & Memberships	-	-	2,065	-	161	161	161	161	161	128	-	-	-	3,000	10,060	7,060
5400 Insurance	6,993	6,150	6,911	14	6,863	6,863	6,863	6,863	6,863	6,530	6,863	6,863	-	74,639	74,356	(283)
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	4,463	415	8,831	2,140	5,547	5,547	5,547	5,547	5,547	5,547	5,547	5,547	-	60,226	36,565	(23,661)
5901 Postage and Shipping	-	95	253	188	4,798	4,798	4,798	4,798	4,798	4,464	4,798	4,798	-	38,583	19,570	(19,013)
	12,349	8,590	22,700	6,116	17,669	17,669	17,669	17,669	17,669	16,969	17,508	17,508	-	190,086	144,156	(45,930)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	-	-	7,457	2,486	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	-	30,206	30,396	190
5602 Additional Rent	-	-	-	400	-	-	-	-	-	-	-	-	-	400	-	(400)
5603 Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	7,457	2,886	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	-	30,606	30,396	(210)

# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 11/24/2024

Actuals Through: 10/31/2024

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	2,010	3,625	18,027	18,027	18,027	18,027	17,421	18,027	18,027	18,027	-	149,248	242,658	93,410
5802 Audit & Taxes	-	-	-	-	6,525	6,525	6,525	-	-	-	-	-	-	19,575	19,575	-
5803 Legal	75	2,323	1,298	2,028	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	25,723	30,000	4,278
5804 Professional Development	-	12,353	6,341	7,147	12,518	12,518	12,518	12,518	12,518	12,518	12,518	12,518	-	125,988	115,220	(10,768)
5805 General Consulting	-	-	-	-	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	-	30,667	92,127	61,460
5806 Special Activities/Field Trips	-	-	3,795	4,350	4,107	4,928	5,750	6,571	7,392	8,214	9,035	9,857	-	63,999	2,000	(61,999)
5807 Bank Charges	-	30	50	50	-	-	-	-	-	-	-	-	-	130	-	(130)
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	-	173	288	340	500	500	500	500	500	500	500	500	-	4,801	20,000	15,199
5810 Payroll Service Fee	500	500	500	1,133	500	500	500	500	500	500	500	500	-	6,633	-	(6,633)
5811 Management Fee	11,250	6,250	6,250	14,000	17,860	17,860	17,860	17,860	17,860	17,860	17,860	17,860	-	180,628	125,472	(55,156)
5812 District Oversight Fee	-	-	223	-	4,669	4,871	4,669	17,205	19,730	19,132	15,558	16,103	7,188	109,349	62,884	(46,465)
5813 County Fees	-	-	-	-	-	-	14,321	-	-	14,321	-	-	14,321	57,285	-	(57,285)
5814 SPED Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815 Public Relations/Recruitment	56	10,718	2,481	10,894	-	10,000	-	-	10,000	-	-	10,000	-	54,150	-	(54,150)
<b>Total</b>	<b>11,881</b>	<b>32,347</b>	<b>23,236</b>	<b>43,567</b>	<b>71,040</b>	<b>82,063</b>	<b>87,004</b>	<b>79,515</b>	<b>92,255</b>	<b>97,406</b>	<b>80,333</b>	<b>106,020</b>	<b>21,509</b>	<b>828,176</b>	<b>709,936</b>	<b>(118,240)</b>
<b>Depreciation</b>																
6900 Depreciation Expense	-	-	-	-	36	36	36	36	36	36	36	36	-	286	286	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>-</b>	<b>286</b>	<b>286</b>	<b>-</b>
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	40,000	-	20,000	-	-	-	-	-	-	60,000	-	(60,000)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>(60,000)</b>
<b>Total Expenses</b>	<b>399,947</b>	<b>816,259</b>	<b>816,190</b>	<b>978,040</b>	<b>977,345</b>	<b>958,773</b>	<b>996,204</b>	<b>977,567</b>	<b>998,433</b>	<b>1,011,736</b>	<b>1,004,782</b>	<b>1,038,618</b>	<b>21,509</b>	<b>10,995,404</b>	<b>7,546,024</b>	<b>(3,449,380)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(374,907)</b>	<b>(624,251)</b>	<b>(260,467)</b>	<b>(978,040)</b>	<b>(467,634)</b>	<b>(340,914)</b>	<b>(457,588)</b>	<b>832,149</b>	<b>1,102,431</b>	<b>1,056,805</b>	<b>678,945</b>	<b>709,609</b>	<b>375,165</b>	<b>1,251,303</b>	<b>(376,197)</b>	<b>1,627,499</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(374,907)	(624,251)	(260,467)	(978,040)	(467,634)	(340,914)	(457,588)	832,149	1,102,431	1,056,805	678,945	709,609	375,165	1,251,303		10.2%
<b>Cash flows from operating activities</b>																
Depreciation/Amortization	-	-	-	-	36	36	36	36	36	36	36	36	-	286		
Public Funding Receivables	-	-	(191,282)	0	-	-	-	-	-	-	-	-	(396,674)	(587,956)		
Grants and Contributions Rec.	254,870	501,857	-	-	-	-	-	-	-	-	-	-	-	756,727		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	(68,495)	6,817	(28,040)	(86,105)	-	-	-	-	-	-	-	-	-	(175,823)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	112,710	(60,371)	(40,899)	(17,416)	-	-	-	-	-	-	-	-	21,509	15,534		
Accrued Expenses	18,785	17,411	52,474	10,595	-	-	-	-	-	-	-	-	-	99,265		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	3,302	16,402	-	-	-	-	-	-	-	-	-	-	19,704		
<b>Cash flows from investing activities</b>																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Cash flows from financing activities</b>																
Proceeds from Factoring	-	-	-	-	1,000,000	-	500,000	-	-	-	-	-	-	1,500,000		
Payments on Factoring	-	-	-	-	-	-	-	(500,000)	(1,000,000)	-	-	-	-	(1,500,000)		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>(57,036)</b>	<b>(155,234)</b>	<b>(451,813)</b>	<b>(1,070,966)</b>	<b>532,401</b>	<b>(340,878)</b>	<b>42,448</b>	<b>332,185</b>	<b>102,466</b>	<b>1,056,841</b>	<b>678,981</b>	<b>709,645</b>				
Cash, Beginning of Month	1,772,674	1,715,638	1,560,403	1,108,590	37,625	570,026	229,148	271,596	603,781	706,247	1,763,088	2,442,069				
<b>Cash, End of Month</b>	<b>1,715,638</b>	<b>1,560,403</b>	<b>1,108,590</b>	<b>37,625</b>	<b>570,026</b>	<b>229,148</b>	<b>271,596</b>	<b>603,781</b>	<b>706,247</b>	<b>1,763,088</b>	<b>2,442,069</b>	<b>3,151,713</b>				

Cert.	Instr.
56.5%	73.6%
2,018,333	(785,732)

Pupil:Teacher Ratio
16.64 :1

First Interim  
Actuals to Date 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)

First Interim  
Original 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)

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

First Interim  
Projected Totals 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)

First Interim  
Board Approved Operating 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)

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