

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G		G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund		G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,892.07	1,898.06	1,898.06	1,898.06	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	1,892.07	1,898.06	1,898.06	1,898.06	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	4.02	0.00	0.00	0.00	0.00	0.0%
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	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.02	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	1,896.09	1,898.06	1,898.06	1,898.06	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

BEST NET CONSORTIUM  
 52 - Silver Valley Unified School District  
 Cash Flow Report - (As of 1/31/2024)

Major Range Description	Beginning Balance 7/1/2023	Month 7/31/2023	Month 8/31/2023	Month 9/30/2023	Month 10/31/2023	Month 11/30/2023	Month 12/31/2023	Month 1/31/2024	Month 2/29/2024	Month 3/31/2024	Month 4/30/2024	Month 5/31/2024	Month 6/30/2024	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
<b>Fund 01 GENERAL FUND</b>																		
<b>Fund Summary</b>																		
<b>Balance Sheet</b>																		
Beginning Month Cash		23,803,768.07	23,738,255.77	25,122,100.99	27,937,683.35	33,655,983.93	31,767,332.13	29,868,962.85	28,967,113.44	27,879,290.03	30,490,322.91	29,500,447.76	28,141,818.94		961,607.18		28,141,818.94	
<b>Revenue</b>																		
LCFF Principal Apportionment (8010 to 8019)		2,534,005.00	2,534,005.00	4,128,625.00	2,534,005.00	65,775.00	1,594,621.00	1,013,602.00	987,068.00	2,454,128.00	987,068.00	987,068.00	2,454,128.00			22,274,099.00		22,274,099.00
LCFF Property Taxes (8020 to 8079)		50,675.75					206,779.19	279,049.01	19,281.23	1,024,381.84	217,953.58	937,200.40				2,735,321.00		2,735,321.00
Federal Revenue (8100 to 8299)		282,481.19	1,572,338.41	1,774,959.78	5,388,990.35	721,639.25	252,351.75	1,032,190.41	152,129.32	1,832,550.02	76,064.66	494,420.28	304,258.63	943,810.00		14,806,184.03	943,810.00	14,806,184.03
Other State Revenue (8300 to 8599)		218,477.40	349,886.28	380,541.89	(70,171.32)	585,357.00	173,034.03	162,077.99	32,399.99	113,399.98	566,999.91	210,599.98	523,565.89			3,417,003.00	173,034.00	3,417,003.00
Other Local Revenue (8600 to 8799)		176,490.54	214,574.69	82,672.43	67,606.47	218,384.80	122,093.75	367,968.98	179,035.25	212,804.36	184,569.66	229,794.07			318,967.00	2,368,762.00	318,967.00	2,368,762.00
Interfund Transfers In (8900 to 8929)							(0.12)						0.12					
<b>Total Revenue</b>		3,240,129.88	4,670,604.38	6,366,709.08	7,918,430.50	1,797,935.12	2,421,149.54	2,595,120.61	1,350,632.56	5,637,064.20	2,032,655.81	2,853,082.71	3,281,953.64	1,435,811.00		45,601,369.03	1,435,811.00	45,601,369.03
<b>Expenditure</b>																		
Certificated Salary (1000 to 1999)		(960.00)	218,130.49	1,357,727.01	1,370,858.80	1,369,586.53	1,432,077.52	1,330,782.88	1,180,340.80	1,180,340.80	1,180,340.80	2,139,967.34	1,401,854.47	295,085.16		14,455,330.00	295,085.16	14,455,330.00
Classified Salary (2000 to 2999)		393,763.17	430,048.35	579,699.81	520,658.54	608,901.82	571,104.63	527,147.98	506,123.88	578,427.29	554,326.15	610,000.00	161,236.38			6,039,738.00		6,039,738.00
Employee Benefit (3000 to 3999)		136,965.36	403,480.53	1,003,114.78	975,599.35	1,026,378.86	1,042,933.02	971,089.56	989,218.81	1,051,044.98	989,218.81	1,050,000.00	1,325,000.00			11,742,179.00	778,134.94	11,742,179.00
Books and Supplies (4000 to 4999)		54,499.00	116,845.05	256,562.12	134,016.93	46,252.98	64,719.91	(17,546.02)	24,252.44	72,757.32	48,504.88	80,831.10	115,199.10			284,966.19	1,261,461.00	1,261,461.00
Services and Operating Expenditures (5000 to 5999)		323,947.33	744,078.11	419,597.98	909,968.89	631,243.73	775,582.86	614,051.04	356,596.06	1,018,845.89	813,192.12	1,016,961.31	964,134.42	924,499.64		9,512,699.38	924,499.64	9,512,699.38
Capital Outlay (6000 to 6999)			(739,143.14)	14,735.00	1,084,002.02	(42,064.50)	726,719.31	248,593.97	48,839.12	57,718.96	75,000.00	20,000.00	20,437.91			1,514,838.65		1,514,838.65
Other Outgo (7100 to 7499)					28,023.69	(28,023.69)		89,419.66					29,874.34			119,094.00		119,094.00
<b>Total Expenditure</b>		908,214.89	1,173,239.39	3,631,436.70	5,023,426.22	3,910,275.73	4,613,137.25	3,763,539.07	3,105,370.91	3,959,135.04	3,650,582.56	4,806,959.75	4,017,336.82	2,282,685.93		44,645,340.03	2,282,685.93	44,645,340.03
<b>Revenue Less Expense</b>		2,331,915.02	3,497,364.99	2,735,272.38	2,895,004.28	(1,112,340.61)	(2,191,987.71)	(1,168,418.46)	(1,754,738.35)	1,677,929.16	(1,627,926.75)	(2,043,877.04)	(735,382.98)	(846,874.93)		956,029.00	(846,874.93)	
<b>Balance Sheet</b>																		
<b>Assets</b>																		
Cash not in Treasury (9111 to 9199)		(436,417.00)											(486,417.00)		50,000.00	50,000.00	50,000.00	
Accounts Receivable (9200 to 9299)		3,069,367.77	46,153.94	34,799.60	384.40	1,882,257.43	600,982.81	93,453.59				411,336.00				3,069,367.77		
DUE FROM OTHER FUNDS (9310)		1,008,058.66					999,681.40		2,835.81		2,613.88		3,058.80	(11.23)		1,008,058.66		
DUE FROM OTHER FUNDS SET-UP (9319)																		
Stores (9320 to 9329)		145,439.77	6,141.75	21,200.80	16,962.26	34,197.35	(9,088.03)	2,728.81	6,208.94	22,809.88	81,847.23	(13,417.58)	(40,252.73)	(33,898.81)	50,000.00	145,439.77	50,000.00	
PREPAID EXPENDITURES (9330)		17,190.88	(1,827.96)			17,190.88	1,827.96									17,190.88		
<b>Total Assets</b>		3,803,640.08	50,467.73	56,000.40	17,346.66	1,933,645.66	1,593,384.14	2,728.81	102,498.34	22,809.88	84,461.11	(13,417.58)	(37,193.93)	(109,091.14)	100,000.00	3,803,640.08	100,000.00	
<b>Liabilities</b>																		
Accounts Payables (9500 to 9550,9550 to 9599)		3,413,682.73	1,602,327.04	1,966,794.74	85,314.73	(583,951.31)	478,935.14	1,319.93	(130,557.54)	(45.00)	(135.00)		(4,320.00)			3,413,682.73		
DUE TO OTHER FUNDS (9610)		911,806.73					911,806.73									911,806.73		
DEFERRED REVENUE (9650)		193,409.65					193,409.65									193,409.65		
<b>Total Liabilities</b>		4,518,899.11	1,602,327.04	1,966,794.74	85,314.73	(583,951.31)	1,592,151.62	1,319.93	(130,557.54)	(45.00)	(135.00)		(4,320.00)			4,518,899.11		
<b>Non Operating</b>																		
Suspense Accounts (9560 to 9589)			645,568.01	202,725.43	(148,188.05)	(305,699.33)	87,543.81	(292,209.55)	(33,513.17)	(644,060.06)	(848,507.61)	(651,469.18)	(722,442.15)	(369,774.75)	3,550,405.97	470,379.37	3,550,405.97	
<b>Total Non Operating</b>			645,568.01	202,725.43	(148,188.05)	(305,699.33)	87,543.81	(292,209.55)	(33,513.17)	(644,060.06)	(848,507.61)	(651,469.18)	(722,442.15)	(369,774.75)	3,550,405.97	470,379.37	3,550,405.97	
<b>Balance Sheet</b>																		
Net Increase/Decrease		134,487.70	1,363,845.22	2,815,582.36	5,718,300.58	(1,888,651.80)	(1,898,389.26)	(901,849.41)	(1,087,823.41)	2,611,032.88	(989,875.15)	(1,358,828.82)	(470,379.37)	(846,874.93)	(3,450,405.97)	(229,609.40)	(4,297,280.90)	
<b>Total Ending Cash Balance</b>		23,738,255.77	25,122,100.99	27,937,683.35	33,655,983.93	31,767,332.13	29,868,962.85	28,967,113.44	27,879,290.03	30,490,322.91	29,500,447.76	28,141,818.94	27,671,439.57			29,844,538.04		

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 2/26/2024; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Prior Year Actuals Percentage; Fund = 01

Run: 2/26/2024 10:32 AM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 05, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_\_ QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_ NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	44,645,340.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,554,180.03
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	445,573.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	89,421.00
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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>		<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>			<p>534,994.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699  0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>		<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>			<p>41,556,166.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>			<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>			<p>1,898.06</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>			<p>21,894.02</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>		<p><b>Per ADA</b></p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	32,941,555.84	18,529.71
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	32,941,555.84	18,529.71
<p>B. Required effort (Line A.2 times 90%)</p>	29,647,400.26	16,676.74
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	41,556,166.00	21,894.02
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00



<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	<p>MOE Met</p>
	<p>0.00%      0.00%</p>
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>	

**SECTION IV -  
Detail of  
Adjustments  
to Base  
Expenditures  
(used in  
Section III,  
Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,215,754.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,773,041.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.44%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,343,703.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 407,252.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	37,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	470,496.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,259,201.60
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,259,201.60
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,837,196.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,671,644.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,013,037.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	318,678.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	866,283.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	199,688.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,853,382.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	243,379.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,083,743.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	39,087,030.78
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering Indirect costs) (Line A8 divided by Line B19)	8.34%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.34%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	3,259,201.60
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(263,621.07)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.09%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.94%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Approved indirect cost rate: 8.09%  
Highest rate used in any program: 4.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6388	13,437.00	664.00	4.94%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,009,420.00	.22%	25,065,500.00	2.67%	25,735,299.00
2. Federal Revenues	8100-8299	12,252,004.00	(17.62%)	10,093,474.00	5.95%	10,694,034.00
3. Other State Revenues	8300-8599	444,852.00	(1.62%)	437,649.00	.54%	440,017.00
4. Other Local Revenues	8600-8799	946,800.00	(71.48%)	270,000.00	0.00%	270,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,265,194.00)	4.09%	(3,398,870.00)	4.04%	(3,536,310.00)
6. Total (Sum lines A1 thru A5c)		35,387,882.00	(8.25%)	32,467,753.00	3.50%	33,603,040.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,765,887.00		11,888,797.00
b. Step & Column Adjustment				122,910.00		124,550.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(86,881.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,765,887.00	1.04%	11,888,797.00	.32%	11,926,466.00
2. Classified Salaries						
a. Base Salaries				4,783,424.00		4,852,950.00
b. Step & Column Adjustment				50,395.00		51,333.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				19,131.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,783,424.00	1.45%	4,852,950.00	1.06%	4,904,283.00
3. Employee Benefits	3000-3999	8,782,628.00	3.28%	9,070,610.00	3.31%	9,370,566.00
4. Books and Supplies	4000-4999	1,087,571.00	(16.87%)	904,106.00	0.00%	904,106.00
5. Services and Other Operating Expenditures	5000-5999	6,517,743.00	(1.67%)	6,409,088.00	1.16%	6,483,386.00
6. Capital Outlay	6000-6999	369,408.00	(18.79%)	300,000.00	0.00%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,094.00	57.67%	187,781.00	0.00%	187,781.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(664.00)	0.00%	(664.00)	0.00%	(664.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,425,091.00	.56%	33,612,668.00	1.38%	34,075,924.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		1,962,791.00		(1,144,915.00)		(472,884.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,621,451.58		16,584,242.58		17,439,327.58
2. Ending Fund Balance (Sum lines C and D1)		16,584,242.58		17,439,327.58		16,966,443.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,750,000.00		3,750,000.00		3,750,000.00
d. Assigned	9780	5,900,000.00		5,900,000.00		5,900,000.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,339,360.00		1,304,555.00		1,324,958.00
2. Unassigned/Unappropriated	9790	7,494,882.58		6,384,772.58		5,891,485.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,584,242.58		17,439,327.58		16,966,443.58
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,339,360.00		1,304,555.00		1,324,958.00
c. Unassigned/Unappropriated	9790	7,494,882.58		6,384,772.58		5,891,485.58
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,834,242.58		7,689,327.58		7,216,443.58
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
CSI Funding ended 9/30/2023. Moved salaries to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,554,180.03	(55.24%)	1,143,130.00	0.00%	1,143,130.00
3. Other State Revenues	8300-8599	2,972,151.00	2.16%	3,036,371.00	(2.09%)	2,972,933.00
4. Other Local Revenues	8600-8799	1,421,962.00	0.00%	1,421,962.00	0.00%	1,421,962.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	3,265,194.00	4.09%	3,398,870.00	4.04%	3,536,310.00
6. Total (Sum lines A1 thru A6c)		10,213,467.03	(11.88%)	9,000,333.00	.82%	9,074,335.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,689,443.00		2,724,268.00
b. Step & Column Adjustment				34,825.00		35,233.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						86,881.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,689,443.00	1.29%	2,724,268.00	4.48%	2,846,382.00
2. Classified Salaries						
a. Base Salaries				1,256,314.00		1,253,872.00
b. Step & Column Adjustment				16,689.00		16,913.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,131.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,256,314.00	(.19%)	1,253,872.00	1.35%	1,270,785.00
3. Employee Benefits	3000-3999	2,959,551.00	1.46%	3,002,617.00	2.13%	3,066,643.00
4. Books and Supplies	4000-4999	173,890.00	35.23%	235,149.00	(8.51%)	215,149.00
5. Services and Other Operating Expenditures	5000-5999	2,994,956.38	(30.47%)	2,082,490.00	(.46%)	2,072,830.00
6. Capital Outlay	6000-6999	1,145,430.65	(49.94%)	573,438.00	(7.58%)	530,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	664.00	0.00%	664.00	0.00%	664.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,220,249.03	(12.01%)	9,872,498.00	1.32%	10,002,453.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,006,762.00)		(872,165.00)		(928,118.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,267,057.46		5,260,295.46		4,388,130.46
2. Ending Fund Balance (Sum lines C and D1)		5,260,295.46		4,388,130.46		3,460,012.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,260,295.46		4,388,130.46		3,460,012.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,260,295.46		4,388,130.46		3,460,012.46
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
CSI Funding ended 9/30/2023. Moved salaries to unrestricted						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	25,009,420.00	.22%	25,065,500.00	2.67%	25,735,299.00
2. Federal Revenues	8100-8299	14,806,184.03	(24.11%)	11,236,604.00	5.34%	11,837,164.00
3. Other State Revenues	8300-8599	3,417,003.00	1.67%	3,474,020.00	(1.76%)	3,412,950.00
4. Other Local Revenues	8600-8799	2,368,762.00	(28.57%)	1,691,962.00	0.00%	1,691,962.00
5. Other Financing Sources						
a. Transfers in	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		45,601,369.03	(9.06%)	41,468,086.00	2.92%	42,677,375.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,455,330.00		14,613,065.00
b. Step & Column Adjustment				157,735.00		159,783.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,455,330.00	1.09%	14,613,065.00	1.09%	14,772,848.00
2. Classified Salaries						
a. Base Salaries				6,039,738.00		6,106,822.00
b. Step & Column Adjustment				67,084.00		68,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,039,738.00	1.11%	6,106,822.00	1.12%	6,175,068.00
3. Employee Benefits	3000-3999	11,742,179.00	2.82%	12,073,227.00	3.01%	12,437,209.00
4. Books and Supplies	4000-4999	1,261,461.00	(9.69%)	1,139,255.00	(1.76%)	1,119,255.00
5. Services and Other Operating Expenditures	5000-5999	9,512,699.38	(10.73%)	8,491,578.00	.76%	8,556,216.00
6. Capital Outlay	6000-6999	1,514,838.65	(42.34%)	873,438.00	(4.97%)	830,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,094.00	57.67%	187,781.00	0.00%	187,781.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		44,645,340.03	(2.60%)	43,485,166.00	1.36%	44,078,377.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		956,029.00		(2,017,080.00)		(1,401,002.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,888,509.04		23,844,538.04		21,827,458.04
2. Ending Fund Balance (Sum lines C and D1)		23,844,538.04		21,827,458.04		20,426,456.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	5,260,295.46		4,388,130.46		3,460,012.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,750,000.00		3,750,000.00		3,750,000.00
d. Assigned	9780	5,900,000.00		5,900,000.00		5,900,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,339,360.00		1,304,555.00		1,324,958.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	7,494,882.58		6,384,772.58		5,891,485.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,844,538.04		21,827,458.04		20,426,456.04
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,339,360.00		1,304,555.00		1,324,958.00
c. Unassigned/Unappropriated	9790	7,494,882.58		6,384,772.58		5,891,485.58
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,834,242.58		7,689,327.58		7,216,443.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.79%		17.68%		16.37%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,898.06		1,898.06		1,898.06
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		44,645,340.03		43,485,166.00		44,078,377.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		44,645,340.03		43,485,166.00		44,078,377.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,339,360.20		1,304,554.98		1,322,351.31
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,339,360.20		1,304,554.98		1,322,351.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,898.06	1,898.06		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>1,898.06</b>	<b>1,898.06</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	1,898.06	1,898.06		
	Charter School				
	<b>Total ADA</b>	<b>1,898.06</b>	<b>1,898.06</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	1,898.06	1,898.06		
	Charter School				
	<b>Total ADA</b>	<b>1,898.06</b>	<b>1,898.06</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	2,030.00	2,030.00	
	Charter School			
	<b>Total Enrollment</b>	<b>2,030.00</b>	<b>2,030.00</b>	<b>0.0%</b>
1st Subsequent Year (2024-25)	District Regular	2,030.00	2,030.00	
	Charter School			
	<b>Total Enrollment</b>	<b>2,030.00</b>	<b>2,030.00</b>	<b>0.0%</b>
2nd Subsequent Year (2025-26)	District Regular	2,030.00	2,030.00	
	Charter School			
	<b>Total Enrollment</b>	<b>2,030.00</b>	<b>2,030.00</b>	<b>0.0%</b>

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA		Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	CBEDS Actual	
Third Prior Year (2020-21)				
District Regular	2,037		2,014	
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,037</b>		<b>2,014</b>	<b>101.1%</b>
Second Prior Year (2021-22)				
District Regular	1,779		1,941	
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,779</b>		<b>1,941</b>	<b>91.7%</b>
First Prior Year (2022-23)				
District Regular	1,803		1,949	
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,803</b>		<b>1,949</b>	<b>92.5%</b>
Historical Average Ratio:				95.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>				<b>95.6%</b>

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	1,898	2,030		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>1,898</b>	<b>2,030</b>	<b>93.5%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	1,898	2,030		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,898</b>	<b>2,030</b>	<b>93.5%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	1,898	2,030		
Charter School				
<b>Total ADA/Enrollment</b>	<b>1,898</b>	<b>2,030</b>	<b>93.5%</b>	<b>Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue				Status
	(Fund 01, Objects 8011, 8012, 8020-8088)				
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change		
Current Year (2023-24)	25,007,774.00	25,009,420.00	0.0%	Met	
1st Subsequent Year (2024-25)	25,125,967.00	25,065,500.00	(.2%)	Met	
2nd Subsequent Year (2025-26)	25,613,407.00	25,735,299.00	.5%	Met	

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	19,970,550.08	
Second Prior Year (2021-22)	20,428,340.50	27,779,983.49	73.5%
First Prior Year (2022-23)	22,973,812.51	30,964,623.29	74.2%
	Historical Average Ratio:		74.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	71.7% to 77.7%	71.7% to 77.7%	71.7% to 77.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2023-24)	25,331,939.00		
1st Subsequent Year (2024-25)	25,812,357.00	33,612,668.00	76.8%	Met
2nd Subsequent Year (2025-26)	26,201,315.00	34,075,924.00	76.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	14,718,839.38	14,806,184.03	.6%	No
1st Subsequent Year (2024-25)	11,657,452.00	11,236,604.00	-3.6%	No
2nd Subsequent Year (2025-26)	11,675,071.00	11,837,164.00	1.4%	No

Explanation:  
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	3,300,266.00	3,417,003.00	3.5%	No
1st Subsequent Year (2024-25)	3,300,294.00	3,474,020.00	5.3%	Yes
2nd Subsequent Year (2025-26)	3,216,354.00	3,412,950.00	6.1%	Yes

Explanation:  
(required if Yes)

An increase in new round money in CTEIG and SWF as well as new money for mental health-related services (6546).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	2,062,013.00	2,368,762.00	14.9%	Yes
1st Subsequent Year (2024-25)	1,552,013.00	1,691,962.00	9.0%	Yes
2nd Subsequent Year (2025-26)	1,552,013.00	1,691,962.00	9.0%	Yes

Explanation:  
(required if Yes)

Increase in interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	1,118,383.00	1,261,461.00	12.8%	Yes
1st Subsequent Year (2024-25)	976,672.00	1,139,255.00	16.6%	Yes
2nd Subsequent Year (2025-26)	976,670.00	1,119,255.00	14.6%	Yes

Explanation:  
(required if Yes)

Increase in CTE new round of grant money.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	9,169,797.38	9,512,699.38	3.7%	No
1st Subsequent Year (2024-25)	8,841,184.00	8,491,578.00	-4.0%	No
2nd Subsequent Year (2025-26)	8,970,102.00	8,556,216.00	-4.6%	No

Explanation:  
(required if Yes)

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	20,081,118.38	20,591,949.03	2.5%	Met
1st Subsequent Year (2024-25)	16,509,759.00	16,402,586.00	-.6%	Met
2nd Subsequent Year (2025-26)	16,443,438.00	16,942,076.00	3.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	10,288,180.38	10,774,160.38	4.7%	Met
1st Subsequent Year (2024-25)	9,817,856.00	9,630,833.00	-1.9%	Met
2nd Subsequent Year (2025-26)	9,946,772.00	9,675,471.00	-2.7%	Met

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Second Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,245,809.25	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves\* as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

\*Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.8%	17.7%	16.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.6%	5.9%	5.5%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	1,962,791.00	33,425,091.00	N/A	Met
1st Subsequent Year (2024-25)	(1,144,915.00)	33,612,668.00	3.4%	Met
2nd Subsequent Year (2025-26)	(472,884.00)	34,075,924.00	1.4%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2023-24)		23,844,538.04	Met
1st Subsequent Year (2024-25)		21,827,458.04	Met
2nd Subsequent Year (2025-26)		20,426,456.04	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)		27,671,439.57	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,898.06	1,898.06	1,898.06
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

---



---

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	44,645,340.03	43,485,166.00	44,078,377.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	44,645,340.03	43,485,166.00	44,078,377.00

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent  
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount  
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

3%	3%	3%
1,339,360.20	1,304,554.98	1,322,351.31
0.00	0.00	0.00
1,339,360.20	1,304,554.98	1,322,351.31



**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,339,360.00	1,304,555.00	1,324,958.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,494,882.58	6,384,772.58	5,891,485.58
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,834,242.58	7,689,327.58	7,216,443.58
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.79%	17.68%	16.37%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,339,360.20</b>	<b>1,304,554.98</b>	<b>1,322,351.31</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

---

---

**SUPPLEMENTAL INFORMATION**

---

---

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Federal Impact Aid is contingent upon federal budget appropriation.

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(3,407,290.00)	(3,265,194.00)	-4.2%	(142,096.00)	Met
1st Subsequent Year (2024-25)	(3,472,691.00)	(3,398,870.00)	-2.1%	(73,821.00)	Met
2nd Subsequent Year (2025-26)	(3,539,871.00)	(3,536,310.00)	-.1%	(3,561.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

**Project Information:**  
(required if YES)




Total Annual Payments:	89,420	252,405	251,669	187,781
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

---

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

An extra payment on our Financed Purchase Agreement for 2023-24 was made at year-end.

---

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

---

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

		First Interim (Form 01CSI, Item S7A)	Second Interim
2	<b>OPEB Liabilities</b>		
	a. Total OPEB liability	236,202.00	236,202.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	236,202.00	236,202.00

		Actuarial	Actuarial
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022

		First Interim (Form 01CSI, Item S7A)	Second Interim
3	<b>OPEB Contributions</b>		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	0.00	0.00

		260,404.00	260,404.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2023-24)	260,404.00	260,404.00
	1st Subsequent Year (2024-25)	260,404.00	260,404.00
	2nd Subsequent Year (2025-26)	260,404.00	260,404.00

		418,468.00	418,468.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)	418,468.00	418,468.00
	1st Subsequent Year (2024-25)	418,468.00	418,468.00
	2nd Subsequent Year (2025-26)	418,468.00	418,468.00

		14	14
	d. Number of retirees receiving OPEB benefits		
	Current Year (2023-24)	14	14
	1st Subsequent Year (2024-25)	14	14
	2nd Subsequent Year (2025-26)	14	14

4. Comments:





**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- 
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- 

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	132.5	132.5	132.5	132.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

126,143

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
	157,735	159,783
1.4%	1.1%	1.7%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

No	No	No
Yes	Yes	Yes

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

---

---

---

---

---

---

---

---

---

---

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	106.0	106.0	106.0	106.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

68,279

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**  
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		67,084	68,246
3. Percent change in step & column over prior year		1.1%	1.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**  
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

---



---



---



---



---



---



---



**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	24.5	26.5	26.5	26.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

37,033

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	9,600	9,600	9,600

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

0.0%	0.0%	0.0%
------	------	------

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multi year projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

---

---

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

---

---

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multi year projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

---

---

---

---

---

---

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

---

---

End of School District Second Interim Criteria and Standards Review

---

---

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 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>									379.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	575,943.00	0.00	0.00	0.00	207,839.00	1,283,223.00		2,067,005.00
2000-2999	Classified Salaries	22,730.00	0.00	0.00	0.00	0.00	809,143.00		831,873.00
3000-3999	Employee Benefits	249,843.00	0.00	0.00	0.00	47,670.00	1,028,704.00		1,326,217.00
4000-4999	Books and Supplies	39.00	0.00	0.00	0.00	11,741.00	9,482.00		21,262.00
5000-5999	Services and Other Operating Expenditures	98,558.00	0.00	0.00	0.00	0.00	1,182,202.00		1,280,760.00
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	947,113.00	0.00	0.00	0.00	267,250.00	4,312,754.00	0.00	5,527,117.00
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 COSTS	947,113.00	0.00	0.00	0.00	267,250.00	4,312,754.00	0.00	5,527,117.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	575,943.00	0.00	0.00	0.00	207,839.00	1,283,223.00		2,067,005.00
2000-2999	Classified Salaries	22,730.00	0.00	0.00	0.00	0.00	512,952.00		535,682.00
3000-3999	Employee Benefits	249,843.00	0.00	0.00	0.00	47,670.00	825,098.00		1,122,611.00
4000-4999	Books and Supplies	39.00	0.00	0.00	0.00	0.00	9,482.00		9,521.00
5000-5999	Services and Other Operating Expenditures	98,558.00	0.00	0.00	0.00	0.00	1,182,202.00		1,280,760.00
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	947,113.00	0.00	0.00	0.00	255,509.00	3,812,957.00	0.00	5,015,579.00
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	947,113.00	0.00	0.00	0.00	255,509.00	3,812,957.00	0.00	5,015,579.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,015,579.00

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 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>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)								3,265,194.00
	TOTAL COSTS								3,265,194.00

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

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-J)

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>										379.00
<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	0.00	0.00	0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00	
	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	0.00	0.00	0.00	
<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	0.00	0.00	0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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								0.00	



Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-1)

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>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	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	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
	TOTAL COSTS								0.00
<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	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	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

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 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	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.



Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Desert/Mountain (RR)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 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</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

<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</u>	(d)
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 (a), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

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:


SELPA: Desert/Mountain (RR)


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2023-24	FY 2022-23	(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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	5,527,117.00		
b. Less: Expenditures paid from federal sources	511,538.00		
c. Expenditures paid from state and local sources	5,015,579.00	4,289,718.05	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,289,718.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,015,579.00	4,289,718.05	725,860.95

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.	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	5,527,117.00		
b. Less: Expenditures paid from federal sources	511,538.00		
c. Expenditures paid from state and local sources	5,015,579.00	4,289,718.05	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,289,718.05	
Less: Exempt reduction(s) from SECTION 1		0.00	

**Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA: Desert/Mountain (RR)**

Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from state and local sources	5,015,579.00	4,289,718.05	
d. Special education unduplicated pupil count	379.00	317.00	
e. Per capita state and local expenditures (A2c/A2d)	13,233.72	13,532.23	(298.52)

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.

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2023-24	Comparison Year FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,265,194.00	2,419,314.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,419,314.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,265,194.00	2,419,314.05	845,879.95

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 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,265,194.00	2,419,314.05	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,419,314.05	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,265,194.00	2,419,314.05	
b. Special education unduplicated pupil count	379.00	317.00	

Second Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

<b>SELPA:</b>	<b>Desert/Mountain (RR)</b>		
	c. Per capita local expenditures (B2a/B2b)	8,615.29	7,631.91
		8,615.29	983.38

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.

Robin Schreiner  
 \_\_\_\_\_  
 Contact Name  
 Sr. Director, Business Services  
 \_\_\_\_\_  
 Title

(760) 254-1334  
 \_\_\_\_\_  
 Telephone Number  
 rschreiner@sv.usdk12.net  
 \_\_\_\_\_  
 E-mail Address

SELPA: Desert/Mountain (RR)

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00



SELPA: Desert/Mountain (RR)

Object Code	Description	San Bernardino County Office of Education (RR00)	Adelanto Elementary (RR01)	Apple Valley Unified (RR02)	Baker Valley Unified (RR03)	Barstow Unified (RR04)	Bear Valley Unified (RR05)
<b>PROJECTED EXPENDITURES - Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Desert/Mountain (RR)

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

SELPA: Desert/Mountain (RR)

Object Code	Description	Hesperia Unified (RR06)	Lucerne Valley Unified (RR07)	Needles Unified (RR08)	Oro Grande Elementary (RR09)	Silver Valley Unified (RR10)	Trona Joint Unified (RR11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Desert/Mountain (RR)

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

SELPA: Desert/Mountain (RR)

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

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

SELPA: Desert/Mountain (RR)

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

SELPA: Desert/Mountain (RR)

Object Code	Description	Excelsior Charter School Corona-Norco (RRA16)	Academy for Academic Excellence (RRA2)	Health Sciences High and Middle College (RRA9)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>						0.00

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