G = General Ledger Data; S = Supplemental Data

	,	Data Supplied For:			
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01!	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G		G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G		G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
19!	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Caf eteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G		G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
Al	Average Daily Attendance	S	S		S
CASH	Cashf low Worksheet				
CI	Interim Certification				s
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	s	s	s
MYPI	Multiy ear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				s

# 2024-25 First Interim AVERAGE DAILY ATTENDANCE

36 73890 0000000 Form AI F815GBSKBN(2024-25)

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)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,898.15	2,052.00	2,052.00	2,052.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	1,898.15	2,052.00	2,052.00	2,052.00	0,00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA		(6				
(Sum of Lines A5a through A5f)	0.00	0.00	0,00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	1,898.15	2,052.00	2,052.00	2,052.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

#### BEST NET CONSORTIUM 52 - Silver Valley Unified School District Cash Flow Report - (As of 10/31/2024)

Major Range Description	Beginning Balance 7/1/2024	Month 7/31/2024	Month 8/31/2024	Month 9/30/2024	Month 10/31/2024	Month 11/30/2024	Month 12/31/2024	Month 1/31/2025	Month 2/28/2025	Month 3/31/2025	Month 4/30/2025	Month 5/31/2025	Month 6/30/2025	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
nd 01 GENERAL FUND	77 172 02 4	775172024	0/01/2024	0/00/2024	10/01/2024	1110012027	TEIGHTEUE 1	110112020	2.20.2020									
Fund Summary																		
Balance Sheet																		
		28,678,591.83	28.478.311.49	30.264.797.49	31,870,011,91	38,013,650.67	32,644,140,78	31.434.189.36	30.425.407.10	29,173,913.70	29.293,563,97	30,799,924.33	29.439.062.07		0.00		32,636,935.98	
Beginning Month Cash	•	20,070,081.03	20,470,311.46	30,204,787.48	31,070,011.81	00,010,000.07	02,044,140.70	01,404,100.00	00,420,401.10	20,110,010.10	Lo Lo projection	00,100,00					,,	
Balance Sheet																		
Revenue		D 047 054 00	0.047.054.00	2 700 622 60	0.047.854.00	400 000 70	1 904 001 95	1.136,401,11	1,010,134.32	3.156.669.75	1,010,134,32	1,010,134,32	3,156,669.75	126,266,79		24,950,264.00	126,266,79	24,950,264
LCFF Principal Apportionment (8010 to 8019)	•	2,847,651.00	2,847,651.00	3,780,632.00	2,847,651.00	126,266.79	1,894,001.85				220.888.69	966,388.00	3,100,000.73	(0.01)		2,809,761.00	(0.01)	2.809.761
LCFF Property Taxes (8020 to 8079)	•	48,652.42	(4)			220,888,69	276,110.86	27,611.09	966,368.00	82,833.26			56,177,64	561,776.46	-	14,199,210.00	561,776.46	14,199,210
Federal Revenue (8100 to 8299)	36	1,253.00	1,030,253.84	1,178,483.42	6,371,455.29	505,598.80	168,532.93	730,309.38	(224,710.58)	56,177.64	3,651,546.89	112,355.29			•		146,417,24	4,481,372
Other State Revenue (8300 to 8599)	100	317,928.00	317,928.00	599,242.82	317,928.00	409,968.33	117,133.81	117,133.81	146,417.26	263,551.07	146,417.26	146,417.26	1,434,889.14	148,417.24	-	4,481,372.00		
Other Local Revenue (8800 to 8799)	-	288,752.58	253,913.00	168,163.00	531,235.07	94,795.95	52,664.42	147,460.37	52,664,42	63,197.30	189,591.90	42,131.53	147,460.37	263,322.09		2,295,352.00	263,322.09	2,295,352
Total Revenue		3,504,237.00	4,449,745.84	5,726,521.24	10,068,269.36	1,357,518.56	2,508,443.87	2,158,915.76	1,950,893.42	3,622,429.02	5,218,579.06	2,277,426.40	4,795,196.90	1,097,782.57		48,735,959.00	1,097,782.57	48,735,959
Expenditure																		
Certificated Salary (1000 to 1999)	100	52	209,918.93	1,423,830.08	1,431,636.37	1,630,696.51	1,630,696.51	1,494,805.14	1,630,696.51	1,630,698.51	1,630,696.51	1,630,696.51	1,766,587.89	543,565.53	-	16,654,523.00	543,565.53	16,654,523
Classified Salary (2000 to 2999)		397,005,32	582,908,64	560,740.93	480,188.70	714,634.56	666,992.26	619,349.95	571,707.65	619,349.95	714,634.56	571,707.65	333,496.13	(47,642.30)	-	6,785,075.00	(47,642.30)	6,785,075
Employee Benefit (3000 to 3999)	6	140,438.35	466,115.25	1,016,992.93	973,077,24	1,109,987.04	1,210,894.95	1,109,987.04	1,109,987.04	1,109,987.04	1,109,987.04	1,109,987.04	2,119,066.16	100,907.88	-	12,687,415.00	100,907.88	12,687,41
Books and Supplies (4000 to 4999)		(3,963.71)	76,932.43	93,098.39	150,902.32	85,105.92	119,148.28	(34,042,37)	119,148.28	136,169.46	187,233.01	255,317.75	136,169.46	697,868.52		2,019,087.74	697,868.52	2,019,087
Services and Operating Expenditures (5000 to 5999)		1,024,760.94	422,964.61	634,742.36	822,032.71	638,214.78	780,040.29	638,214.78	567,302.03	638,214.78	780,040.29	780,040.29	567,302.03	1,701,906.11	-	9,995,776.00	1,701,906.11	9,995,770
Capital Outlay (6000 to 6999)	9	3,610.00	35,845.23	12,427.50	8.924.99	(12,464.21)	168,266.78	56.088.93	6,232,10	6,232.10	43.624.72	37,392.62	24,928.41	292,908.83	-	684,018.00	292,908.83	684,011
Other Outgo (7100 to 7499)		0,010.00	00,040.20	12,421.50	38,155.02	(100.64)	100,200.70	325.59	0,202.10	319.87	-	290.07	1,112.92	(1,355.63)		38,747.00	(1,355.63)	38,747
				1.00	30,133.02	(100.04)		020.00			27		.,	355,338,00		355 338 00	355,338.00	355,338
interfund Transfers Out (7600 to 7629)		1,561,851.90	1,794,685.09	3.741.832.19	2.954.917.35	4.166.073.96	4,576,039,07	3,884,729.06	4,005,073.61	4,140,969.51	4.466,216,13	4,385,431.93	4.948.863.00	3,643,496.94		49,219,979.74	3,643,496.94	49,219,979
Total Expenditure	-		2,855,060,75	1,984,689.05	6,163,352.01	(2,808,555.40)	(2,067,595.20)	(1,725,813.30)	(2,054,180.19)	(518,540.49)	752,362,93	(2,108,005.53)	(153,466.10)	(2,545,714.37)		(484.020.74)	(2,545,714.37)	
Revenue Less Expense		1,942,385.10	2,000,000.70	1,984,089.05	0,100,002.01	(2,606,555.40)	(2,007,383.20)	(1,720,013.30)	(2,004,100.19)	(510,540.45)	752,002.00	(2,100,000.00)	(100,400.10)	(2,040,714.01)		(min, 1949)	(2)0.10(1.1.101)	
Balance Sheet																		
Assets															50 000 05	(475.055.00)	50,000,00	
Cash not in Treasury (9111 to 9199)	(175,655.00)	9			9	-	-		•			*	(225,655.00)	- 55	50,000.00	(175,655.00)	50,000.00	
Accounts Receivable (9200 to 9299)	1,665,301.14		81,925.93	15,952.54	1,214.45	400,350.82	•	60,430.31	287,043.98	7.553.79	27	2.	810,829.32	-	-	1,665,301.14	•	
DUE FROM OTHER FUNDS (9310)	450,781.37		-		-	446,273.56	-	-	4,507.81	F-1	*	**	***		•	450,781.37	-	
DUE FROM OTHER FUNDS SET-UP (9319)		3	- 20	-	-		-	(4)	-	100	**			1.7	- 5	-		
Stores (9320 to 9329)	117,757.47	170	9,501.49	15,197.10	(29,541.68)	22,068.10	(6,130.03)	(14,712.07)	(14,712.07)	(36,780.17)	(14,712.07)	26,972.12	192,858.60	(32,251.85)	-	117,757.47	(32,251.85)	
PREPAID EXPENDITURES (9330)	9,143.83		12	-	9,143.83		2.43	292		100	*:	- X	-			9,143.83		
Total Assets	2,067,328.81		91,427.42	31,149.64	(19,183.40)	868,692.48	(6,130.03)	45,718.24	276,839.72	(29,226.38)	(14,712.07)	26,972.12	778,032.92	(32,251.85)	50,000.00	2,087,328.81	17,748.15	
Liabilitles																		
Accounts Payables (9500 to 9559,9590 to 9599)	4,279,793.58	1,491,519.34	752,549.66	498,707.22	81,465,40	415.023.08		(72,777.60)	9	-	14,555.52	W(	1,098,750.96			4,279,793.58	-	
DUE TO OTHER FUNDS (9610)	23,008.16				4,976.00	3,304,213.00		-	5.4			7.	(3,286,180.84)		(0.00)	23,008.16	(0.00)	
DEFERRED REVENUE (9650)	20,000.10			- 9	1,070.00	193,409,65					_		(193,409.65)	- 9		-		
Total Liabilities	4,302,801.74	1,491,519,34	752,549.66	498,707.22	86,441,40	3,912,645.73		(72,777.60)			14,555.52		(2,380,839.53)		(0.00)	4,302,801.74	(0.00)	
	4,002,001.74	1,701,010,04	102,040.00	700,101.22	00,771,40	0,016,0-10.70		(,)			,				/	- 1	. ,	
Non Operating			207.452.51	Anna makes made	(85.911.55)	482,998.76	(863,773,81)	598,535,20	(525.847.07)	(667,417,14)	783,265.02	(720,171.15)	192,467.56	4.149.871.60	20		4.149.871.60	
Suspense Accounts (9560 to 9589)		651,146.10		(86.082.05)	(85,911.55)		(863,773.81)	(598,535.20)	(525,847.07)	(667,417,14)	(783,265.02)	(720,171.15)	(192,467.56)	4,149,871.60			4,149,871.60	
Total Non Operating		651,146.10	207,452.51	(88.082.95)	(	(482,998.76)							3,351,340.01	(4,182,123.45)	50,000.00	(2.235.472.93)	(4,132,123.45)	
Balance Sheet		(2,142,665.44)	(868,574.75)	(379,474.63)	(19,713.25)	(2,580,954.49)	857,643.78	717,031.04	802,686.79	638,190.76	753,997.43	747,143.27			50,000.00	110000000000000000000000000000000000000	(6,677,837.82)	
Net Increase/Decrease		(200,280.34)	1,786,486.00	1,605,214.42	6,143,638.76	(5,369,509.89)	(1,209,951.42)	(1,008,782.26)	(1,251,493.40)	119,650.27	1,508,360.36	(1,360,862.26)	3,197,873.91	(6,727,837.82)	30,000.00	(2.719,492.67)		
Total Ending Cash Balance		28,478,311,49	30,284,797,49	31,870,011.91	38,013,650,67	32,644,140.78	31,434,189.36	30,425,407.10	29,173,913.70	29,293,563.97	30,799,924.33	29,439,062.07	32,636,935.98				25,959,098.16	

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 12/5/2024; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Prior Year Actuals Percentage

Run: 12/5/2024 4:24 PM Copyright © 1998 The California Educational Computer Consortium Joint Powers Authority. All Rights Reserved.

#### First Interim 2024-25 Projected Year Totals Indirect Cost Rate Worksheet

36 73890 0000000 Form ICR F815GBSKBN(2024-25)

#### 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)

2 359 071 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

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)

33,586,110,00

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)

7.02%

### 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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

2,622,046.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

443,279.00

Printed: 12/11/2024 8:50 A

# First Interim 2024-25 Projected Year Totals Indirect Cost Rate Worksheet

36 73890 0000000 Form ICR F815GBSKBN(2024-25)

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,000.00
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)	484,537.53
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)	3,589,862.53
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,589,862.53
B. Base Costs	3,369,002.33
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,475,806.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	
	4,960,584.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,950,981.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	273,575.00
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)	838,359.00
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)	214,986.00
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)	6,417,706,47
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)	255,742.00
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)	1,139,434.00
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)	43,527,174.21
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	0 350/
(Line A8 divided by Line B19)	8.25%
D. Preliminary Proposed Indirect Cost Rate  [For final approved fixed with correspondent rate for use in 2026-27 see where cde ca gov/fu/ec/ic)	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.25%
	0.2570
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	
the daily increase adjustment is an arter-their act adjustment for the difference between indirect costs recoverable using the indirect	

File: ICR, Version 8 Page 2 Printed: 12/11/2024 8:50 A

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

#### First Interim 2024-25 Projected Year Totals Indirect Cost Rate Worksheet

36 73890 0000000 Form ICR F815GBSKBN(2024-25)

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 3 589 862 53 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 64.999.77 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.85%) 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 (8.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 0.00

# First Interim 2024-25 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

36 73890 0000000 Form ICR F815GBSKBN(2024-25)

			Approved indirect cost rate:	8.85%
			Highest rate used in any program:	0.00%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

# First InterIm DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

36 73890 0000000 Form CI F815GBSKBN(2024-25)

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 s	special meeting of the governing board.							
To the County Superintendent of Schools:								
This interim report and certification of financial condition are hereby filled by the governing bo	oard of the school district. (Pursuant to EC Section 42131)							
Meeting Date: December 17, 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 of for the current fiscal year and subsequent two fiscal years.	current projections this district will meet its financial obligations							
QUALIFIED CERTIFICATION								
As President of the Governing Board of this school district, I certify that based upon obligations for the current fiscal year or two subsequent fiscal years.	current projections this district may not meet its financial							
NEGATIVE CERTIFICATION								
As President of the Governing Board of this school district, I certify that based upon 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.

ITERIA AN	ID STANDARDS		Met	Not Me
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
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.		х
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 budget adoption.		х
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 y ears.	х	
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 budget adoption.		х
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 budget adoption.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

# First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

36 73890 0000000 Form CI F815GBSKBN(2024-25)

UPPLEMEN'	TAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		х
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
\$4	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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	х	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>	х	
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)		х
		Classified? (Section S8B, Line 1b)		х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		х
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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?	х	

DDITIONAL	FISCAL INDICATORS		No	Yes
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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
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).	х	
A9	Change of CBO or Superintendent	t Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		

# First Interim 2024-25 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

36 73890 0000000 Form ESMOE F815GBSKBN(2024-25)

	Fı	unds 01, 09, and 62		2024-25
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,219,979.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,165,571.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100- 7199	All except 5000- 5999	6000-6999 except 6600, 6910	684,018.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0,00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	355,338.00
		9100	7699	
6, All Other Financing Uses	All	9200	7651	0.00
·		All except 5000-	1001	0.00
7. Nonagency	7100-7199	5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster		Must not include exper	nditures in lines	0,00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,039,356.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. M	Must not include exper A or D1.	nditures in lines	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				47,015,052.74
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				2,052,00
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,911.82
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
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.)			41,970,663.40	21,819.15
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</li> </ol>			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			41,970,663.40	21,819.15
3. Required effort (Line A.2 times 90%)			37,773,597.06	19,637.24
C. Current year expenditures (Line I.E and Line II.B)			47,015,052.74	22,911.82
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE equirement 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.)	-		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of he two percentages)	-		0.00%	0.00%

# First Interim 2024-25 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

36 73890 0000000 Form ESMOE F815GBSKBN(2024-25)

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjust required to reflect estimated Annual ADA.	tment may be
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

# 2024-25 First Interim General Fund Multiyear Projections Unrestricted

36 73890 0000000 Form MYPI F815GBSKBN(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	27,760,025.00	3,43%	28,711,687.00	1.59%	29,167,415.0
2. Federal Revenues	8100-8299	13,033,639.00	.05%	13,039,517.00	(.02%)	13,036,769.0
3, Other State Revenues	8300-8599	892,411.00	(17,70%)	734,469.00	.03%	734,707.0
4. Other Local Revenues	8600-8799	824,800.00	(60.62%)	324,800.00	0.00%	324,800.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(3,622,026.00)	3.59%	(3,751,937.00)	3.59%	(3,886,770.00
6. Total (Sum lines A1 thru A5c)		38,888,849.00	.44%	39,058,536.00	.82%	39,376,921.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries	1			13,300,260.00		14,006,842.0
b. Step & Column Adjustment				132,727.00		134,452.0
c. Cost-of-Living Adjustment						
d. Other Adjustments				573,855.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,300,260.00	5.31%	14,006,842,00	.96%	14,141,294.0
2. Classified Salaries						
a. Base Salaries				5,435,450.00		5,725,498.0
b. Step & Column Adjustment				59,413.00		60,185.0
c. Cost-of-Living Adjustment						
d. Other Adjustments				230,635.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,435,450.00	5.34%	5,725,498.00	1,05%	5,785,683.0
3. Employee Benefits	3000-3999	9,344,201.00	(5.24%)	8,854,377.00	16.53%	10,318,143.0
4. Books and Supplies	4000-4999	1,139,854.00	(21.64%)	893,200.00	3.14%	921,255.0
5. Services and Other Operating Expenditures	5000-5999	7,426,108.00	4.25%	7,741,411.00	3.56%	8,016,945.0
6. Capital Outlay	6000-6999	303,445.00	31.82%	400,000.00	0.00%	400,000.0
	7100-7299, 7400-	000,110.00	01.0270	400,000.00	0.0070	400,000.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	38,747.00	(1.53%)	38,155,00	0.00%	38,155.0
B. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%	0,00	0,00%	0.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	355,338.00	(7.68%)	328,042.00	(7.61%)	303,063.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)				0.00		0.0
11. Total (Sum lines B1 thru B10)		37,343,403.00	1.72%	37,987,525.00	5,10%	39,924,538.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11)		1,545,446.00		1,071,011.00		(547,617.00
D. FUND BALANCE						
I.Net Beginning Fund Balance(Form 01I, line F1e)		21,265,847.42		22,811,293.42		23,882,304.4
2. Ending Fund Balance (Sum lines C and D1)	1	22,811,293.42		23,882,304,42		23,334,687.4
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	166,319.91		166,319.91		166,319.9
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0,00		0.00		0.0
2. Other Commitments	9760	4,000,000.00		4,000,000.00		4,000,000.0
d. Assigned	9780	6,900,000.00		6,900,000.00		6,900,000.00

#### 2024-25 First Interim General Fund Multiyear Projections Unrestricted

36 73890 0000000 Form MYPI F815GBSKBN(2024-25)

Printed: 12/11/2024 8:51 A

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Reserve for Economic Uncertainties	9789	1,465,939.00		1,469,096.00		1,490,064.00
Unassigned/Unappropriated	9790	10,279,034.51		11,346,888.51		10,778,303.51
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,811,293.42		23,882,304,42		23,334,687.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0,00
b. Reserve for Economic Uncertainties	9789	1,465,939.00		1,469,096.00		1,490,064.00
c. Unassigned/Unappropriated	9790	10,279,034.51		11,346,888.51		10,778,303.51
(Enter other reserve projections in Columns C and E for subsequent						
y ears 1 and 2; current y ear - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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 (Sum lines E1a thru E2c)		11,744,973.51		12,815,984.51		12,268,367.51

# F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscally ears. 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.

Salaries in a restricted revenue expired, moved to unrestricted.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) {B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,165,571.00	(5.80%)	1,097,974.00	0.00%	1,097,974.00
3. Other State Revenues	8300-8599	3,588,961.00	(6,08%)	3,370,689.00	0.00%	3,370,689.00
4. Other Local Revenues	8600-8799	1,470,552.00	0.00%	1,470,552.00	0.00%	1,470,552.00
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	3,622,026.00	3.59%	3,751,937.00	3.59%	3,886,770.00
6. Total (Sum lines A1 thru A5c)		9,847,110.00	(1.58%)	9,691,152.00	1.39%	9,825,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,354,263.00		2,809,683.00
b. Step & Column Adjustment				29,275.00		29,656.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(573,855.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,354,263.00	(16.24%)	2,809,683.00	1.06%	2,839,339.00
2. Classified Salaries						
a. Base Salaries				1,349,625.00		1,133,477.00
b. Step & Column Adjustment				14,487.00		14,675.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(230,635.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,349,625.00	(16.02%)	1,133,477.00	1.29%	1,148,152.00
3. Employee Benefits	3000-3999	3,343,214.00	25.48%	4,194,988.00	(26.13%)	3,098,988.00
4, Books and Supplies	4000-4999	879,233.74	(42.50%)	505,537.00	(.64%)	502,288.00
5. Services and Other Operating Expenditures	5000-5999	2,569,668.00	(10.96%)	2,288,067.00	(8.64%)	2,090,386.00
6. Capital Outlay	6000-6999	380,573.00	0.00%	380,573.00	0.00%	380,573.00
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	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 (Explain in Section F below)				0,00		0.00
11. Total (Sum lines B1 thru B10)		11,876,576.74	(4.75%)	11,312,325.00	(11.07%)	10,059,726.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,029,466.74)		(1,621,173.00)		(233,741.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,177,271.48		3,147,804.74		1,526,631.74
2. Ending Fund Balance (Sum lines C and D1)		3,147,804.74		1,526,631.74		1,292,890.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,147,805.02		1,526,631.74		1,292,890.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

#### 2024-25 First Interim General Fund Multiyear Projections Restricted

36 73890 0000000 Form MYPI F815GBSKBN(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Unassigned/Unappropriated	9790	(.28)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,147,804.74		1,526,631.74		1,292,890.74
E. AVAILABLE RESERVES						
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)						

#### F. ASSUMPTIONS

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.

Salaries in restricted revenue expired moved to unrestricted.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	27,760,025.00	3.43%	28,711,687.00	1.59%	29,167,415.0
2. Federal Revenues	8100-8299	14,199,210.00	(.43%)	14,137,491.00	(.02%)	14,134,743.0
3. Other State Revenues	8300-8599	4,481,372.00	(8.40%)	4,105,158.00	.01%	4,105,396.0
4. Other Local Revenues	8600-8799	2,295,352.00	(21.78%)	1,795,352.00	0.00%	1,795,352.0
5. Other Financing Sources						
a, Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0,00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		48,735,959.00	.03%	48,749,688.00	.93%	49,202,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				16,654,523.00		16,816,525.0
b. Step & Column Adjustment				162,002.00		164,108.0
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	16,654,523.00	.97%	16,816,525.00	.98%	16,980,633.0
Classified Salaries	1000 1000	10,004,020.00	.0770	10,010,020.00	.3070	10,000,000,0
a, Base Salaries				6,785,075.00		6,858,975.0
b. Step & Column Adjustment				73,900.00		74,860.00
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	6,785,075.00	1.09%	6,858,975.00	1.09%	
3. Employee Benefits	3000-3999					6,933,835.00
	4000-4999	12,687,415.00	2.85%	13,049,365.00	2.82%	13,417,131.00
4. Books and Supplies		2,019,087.74	(30.72%)	1,398,737.00	1.77%	1,423,543.00
5. Services and Other Operating Expenditures	5000-5999	9,995,776.00	.34%	10,029,478.00	.78%	10,107,331.00
6. Capital Outlay	6000-6999	684,018.00	14.12%	780,573,00	0.00%	780,573.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	38,747.00	(1.53%)	38,155.00	0.00%	38,155.00
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	355,338.00	(7.68%)	328,042.00	(7.61%)	303,063.00
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)		49,219,979.74	.16%	49,299,850.00	1.39%	49,984,264.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(484,020.74)		(550, 162.00)		(781,358,00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		26,443,118.90	-	25,959,098.16	-	25,408,936.16
2. Ending Fund Balance (Sum lines C and D1)		25,959,098.16	-	25,408,936.16	-	24,627,578.16
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	166,319,91	-	166,319,91	-	166,319.91
b. Restricted	9740	3,147,805.02		1,526,631.74		1,292,890.74
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00	_	0.00
2. Other Commitments	9760	4,000,000.00		4,000,000.00		4,000,000.00
d. Assigned	9780	6,900,000.00		6,900,000.00		6,900,000.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,465,939.00		1,469,096.00		1,490,064.00

# 2024-25 First Interim General Fund Multiyear Projections Unrestricted/Restricted

36 73890 0000000 Form MYPI F815GBSKBN(2024-25)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	10,279,034.23		11,346,888.51		10,778,303.5
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,959,098.16		25,408,936.16		24,627,578.1
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	1,465,939.00		1,469,096.00		1,490,064.0
c. Unassigned/Unappropriated	9790	10,279,034.51		11,346,888.51		10,778,303.5
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.28)		0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
c. Unassigned/Unappropriated	9790	0.00		0.00		0.0
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		11,744,973.23		12,815,984.51		12,268,367.5
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.86%		26.00%		24.549
b. If you are the SELPA AU and are excluding special						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds		0.00				
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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				
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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				
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA	projections)	0.00		1,997.75		1,997.78
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA Used to determine the reserve standard percentage level on line F3d	projections)			1,997.75		1,997.78
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA 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)			1,997.75		
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA 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 3. Calculating the Reserves		2,052.00				1,997.78 49,984,264.00 0.00
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA 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 B. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	is No)	2,052.00 49,219,979.74		49,299,850.00		49,984,264.00
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	is No)	2,052.00 49,219,979.74 0.00		49,299,850.00 0.00		49,984,264.00
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA  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 3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3t)	is No)	2,052.00 49,219,979.74 0.00		49,299,850.00 0.00		49,984,264.0 0.0 49,984,264.0
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA  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 3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3d d. Reserve Standard Percentage Level	is No)	2,052.00 49,219,979.74 0.00 49,219,979.74		49,299,850.00 0.00 49,299,850.00		49,984,264.0 0.0 49,984,264.0
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds   (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)  2. District ADA   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   3. Calculating the Reserves   a. Expenditures and Other Financing Uses (Line B11)   b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a   c. Total Expenditures and Other Financing Uses (Line F3a plus line F3i   d. Reserve Standard Percentage Level   (Refer to Form 01CSI, Criferion 10 for calculation details)	is No)	2,052.00 49,219,979.74 0.00 49,219,979.74		49,299,850.00 0.00 49,299,850.00 3%		49,984,264.0 0.0 49,984,264.0
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA  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 3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3d d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	is No)	2,052.00 49,219,979.74 0.00 49,219,979.74		49,299,850.00 0.00 49,299,850.00 3%		49,984,264.00 0.00 49,984,264.00 3% 1,499,527.92
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (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)  2. District ADA  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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3d d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	is No)	2,052.00 49,219,979.74 0.00 49,219,979.74 3% 1,476,599.39		49,299,850.00 0.00 49,299,850.00 3% 1,478,995.50		49,984,264.00

# First Interim 2024-25 General Fund Special Education Revenue Allocations Setup

36 73890 0000000 Form SEAS F815GBSKBN(2024-25)

Current LEA:	36-73890-000000	0 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	,

# First Interim 2024-25 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
01I GENERAL FUND								
Expenditure Detail	0,00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	355,338.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0,00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0,00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		1						
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation						****		
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail						1		
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation					4,00	0.00		
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00				- 1		
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
19I FOUNDATION SPECIAL REVENUE FUND								
	0,00	0.00	0,00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0,00	0.00		0.00		
· · · · · · · · · · · · · · · · · · ·						0.00		
Fund Reconciliation								
20) SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25  CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

#### First Interim 2024-25 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

					Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Fun
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355,338.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51) BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
58I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0,00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
82I CHARTER SCHOOLS ENTERPRISE FUND						÷ 1		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
331 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
86I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1							
7I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								

# First Interim 2024-25 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

36 73890 0000000 Form SIAI F815GBSKBN(2024-25)

	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							)	
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	355,338.00	355,338.00		

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

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.

1. CRITERION: Average Daily Attendance STANDARD: Projected 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 but adoption.  District's ADA Standard Percentage Range:  -2.0% to +2.0%  1A. Calculating the District's ADA Variances  DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that the Ceneral Fund, on all fiscal years.  Estimated Funded ADA  Budget Projected Year Totals  Fiscal Year (2024-25)  District Regular (Form 01CS, Item 1A) (Form AI, Lines A4 and C4) Percent Change Status  Current Year (2024-25)  District Regular 1,898.15 2,052.00  Charter School 1,898.15 2,052.00  Total ADA 1,898.15 2,052.00  Charter School 1,997.75 2,052.00  Charter School 1,997.75 2,052.00  Total ADA 1,997.75 2,052.00  Charter School 1,997.75 2,052.00  District Regular 1,997.75 2,052.00  Charter School 1,997.75 2,052.00  Charter School 1,997.75 2,052.00  District Regular 1,997.75 2,052.00  Charter School 1,997.75 2,052.00  Chart	CONTEDUA AND STANDARDS				
STANDARD: Projected funded average daily attendence (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since but adoption.  District's ADA Standard Percentage Range:  -2.0% to +2.0%  1A. Calculating the District's ADA Variances  DATA ENTRY: Budget Adoption data that exist for the current year will be extracted, otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that e 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, on all fiscal years.  Estimated Funded ADA  Budget Adoption First Interim Budget Fiscal Year  Current Year (2024-25) District Regular Charter School  District Regular Charter School  Total ADA  1,898.15 2,052.00 8,1% Not Met  Parcent Charge Status  Charter School  Total ADA 1,997.75 2,052.00 2.7% Not Met  Parcent Charge School  Total ADA 1,997.75 2,052.00 2.7% Not Met	CRITERIA AND STANDARDS				
A. Calculating the District's ADA Variances  DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that er or 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, on all fiscal years.  Estimated Funded ADA  Budget Adoption First Interim Budget Projected Year Totals  Fiscal Year (Form 01CS, Item 1A) (Form AI, Lines A4 and C4) Percent Change Status  Current Year (2024-25)  District Regular Other School 0,00 0,00  Total ADA 1,898.15 2,052.00 8.1% Not Met  1st Subsequent Year (2025-26) District Regular 1,997.75 2,052.00 2.7% Not Met  Total ADA 1,997.75 2,052.00 2.7% Not Met  Charter School 1,997.75 2,052.00 2.7% Not Met  Charter School 1,897.75 2,052.00 2.7% Not Met		(ADA) for any of the current fiscal ve	ear or two subsequent fiscal years	has not changed by more than	two percent since budg
A. Calculating the District's ADA Variances  DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that ear or the current year will be extracted; otherwise, enter data for all fiscal years. Estimated Funded ADA    Estimated Funded ADA		(ADA) for any or the constitution y	sai di two subsequent risodi y caro	ndo not ondingou by more than	two percent strice badg
DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that ear or 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, on all fiscal years.  Estimated Funded ADA  Budget Adoption First Interim Budget Projected Year Totals Fiscal Year (Form 01CS, Item 1A) (Form AI, Lines A4 and C4) Percent Change Status  Current Year (2024-25) District Regular 1,898.15 2,052.00 Charter School 0,000 0,000  Total ADA 1,898.15 2,052.00 8.1% Not Met  Status Subsequent Year (2025-26) District Regular 1,997.75 2,052.00 Charter School Total ADA 1,897.75 2,052.00 2.7% Not Met  Projected Year Totals First Interim First Interim First Interim First Interim Projected Year Totals First Interim Projected Year Totals First Interim	District's	ADA Standard Percentage Range:	-2.0% to +2.0%		
DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that ear or 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, on all fiscal years.  Estimated Funded ADA  Budget Adoption First Interim Budget Projected Year Totals Fiscal Year (Form 01CS, Item 1A) (Form AI, Lines A4 and C4) Percent Change Status  Current Year (2024-25) District Regular 1,898.15 2,052.00 Charter School 0,000 0,000  Total ADA 1,898.15 2,052.00 8.1% Not Met  Status Subsequent Year (2025-26) District Regular 1,997.75 2,052.00 Charter School Total ADA 1,897.75 2,052.00 2.7% Not Met  Projected Year Totals First Interim First Interim First Interim First Interim Projected Year Totals First Interim Projected Year Totals First Interim					
Estimated Funded ADA   Sudget Adoption   First Interim   Projected Year Totals   Fiscal Year (2024-25)   District Regular   ADA   And ADA   Adaption   First Interim   Projected Year (2024-25)   District Regular   ADA   Adaption	A. Calculating the District's ADA Variances				
Budget Adoption   First Interim   Projected Year Totals	or the current year will be extracted; otherwise, enter data for all fisc				
Budget   Projected Year Totals		Estimated F	Funded ADA		
Budget   Projected Year Totals			70		
Fiscal Year   Fiscal Year   Form 01CS, Item 1A)   Form AI, Lines A4 and C4)   Percent Change   Status		Budget Adoption	First Interim		
District Regular   1,898.15   2,052.00			Projected Year Totals		
District Regular	Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Charter School 0,00 0,00 0,00	Jurrent Year (2024-25)				
Total ADA 1,898.15 2,052.00 8.1% Not Met st Subsequent Year (2025-26)  District Regular 1,997.75 2,052.00 Charter School  Total ADA 1,997.75 2,052.00 2.7% Not Met not Subsequent Year (2026-27)  District Regular 1,997.75 2,052.00 Charter School	District Regular	1,898.15	2,052.00		
St Subsequent Year (2025-26)  District Regular Charter School  Total ADA 1,997.75 2,052.00 2.7% Not Met  Ad Subsequent Year (2026-27) District Regular Charter School  District Regular Charter School	Charter School	0.00	0.00		
District Regular	Total A	DA 1,898.15	2,052.00	8,1%	Not Met
Charter School   Total ADA   1,997.75   2,052.00   2.7%   Not Met	st Subsequent Year (2025-26)				
Total ADA 1,997.75 2,052.00 2.7% Not Met and Subsequent Year (2026-27)  District Regular 1,997.75 2,052.00 Charter School	District Regular	1,997.75	2,052.00		
District Regular 1,997.75 2,052.00 Charter School	Charter School				
District Regular         1,997.75         2,052.00           Charter School	Total A	DA 1,997.75	2,052.00	2.7%	Not Met
Charter School	nd Subsequent Year (2026-27)				
	District Regular	1,997.75	2,052.00		
Total ADA 1,997.75 2,052.00 2.7% Not Met	Total A	DA 1,997.75	2,052.00	2.7%	Not Met
	B. Comparison of District ADA to the Standard				
B. Comparison of District ADA to the Standard	ATA FAITOV. Fator on evaluation if the atandard is not as a				
	AIA ENTRY; Enter an explanation if the standard is not met.				
ATA ENTRY; Enter an explanation if the standard is not met.  1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of project	For Location .				
ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of project this area.	,	n student enrollment.			
ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of project this area.    Explanation:   Increase in student enrollment.	(required if NO1 met)				
the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of project this area.					

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

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 budget adoption

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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.

Dudant Adamtina

#### Enrollment

First Interim

		Budget Adoption	First Intenm		
Fiscal Year		(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2024-25)					
District Regular		2,030.00	2,183.00		
Charter School					
Т	Total Enrollment	2,030.00	2,183.00	7.5%	Not Met
1st Sulbsequent Year (2025-26)					
District Regular		2,030.00	2,123.00		
Charter School					
Т	otal Enrollment	2,030.00	2,123.00	4.6%	Not Met
2nd Subsequent Year (2026-27)					
District Regular		2,030.00	2,123.00		
Charter School					
Т	otal Enrollment	2,030.00	2,123.00	4.6%	Not Met

# 2B, Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:	Increase in student enrollment.
(required if NOT met)	

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

# 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscally ear or two subsequent fiscally ears has not increased from the historical average ratio from the three prior fiscally ears 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. Budget Adoption 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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,779	1,941	
Charter School			
Total ADA/Enrollment	1,779	1,941	91.7%
Second Prior Year (2022-23)			
District Regular	1,803	1,949	
Charter School			
Total ADA/Enrollment	1,803	1,949	92.5%
First Prior Year (2023-24)			
District Regular	1,904	2,030	
Charter School	0		
Total ADA/Enrollment	1,904	2,030	93.8%
		Historical Average Ratio:	92.7%
District's ADA to	Enrollment Standard (histori	cal average ratio plus 0.5%):	93.2%

### 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.

		Estimated P-2 ADA	Enrollment		
			CALPADS/Projected		
Fiscal Ye	ar	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
District Reg	ular	2,052	2,183		
Charter Sch	lool	0			
	Total ADA/Enrollment	2,052	2,183	94.0%	Not Met
1st Subsequent Year (2025-26)					
District Reg	ular	1,998	2,123		
Charter Sch	ool				
	Total ADA/Enrollment	1,998	2,123	94.1%	Not Met
2nd Subsequent Year (2026-27)					
District Reg	ular	1,998	2,123		
Charter Sch	ool				
	Total ADA/Enrollment	1,998	2,123	94.1%	Not Met

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscally ears. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:	Increase in student enrollment and prior year guarantee.
(required if NOT met)	

# First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01C SI F815GBSKBN(2024-25)

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for an	v of the current fiscal year or tw	o subsequent fiscal vears has no	ot changed by more than tw	o percent since budget adoption

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

#### LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption

First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	25,134,172.00	27,760,025.00	10.4%	Not Met
1st Subsequent Year (2025-26)	25,855,504.00	28,711,687.00	11.0%	Not Met
2nd Subsequent Year (2026-27)	26,663,506.00	29,167,415.00	9.4%	Not Met

# 4B. Comparison of District LCFF Revenue to the Standard

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

1a.	STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reason
	why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:	Increase in student enrollment.	
(required if NOT met)		

#### First Interim General Fund School District Criteria and Standards Review

36 73890 00000000 Form 01CSI F815GBSKBN(2024-25)

#### 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.

#### Unaudited Actuals - Unrestricted

	(Resources	(Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures		
Third Prior Year (2021-22)	20,428,340.50	27,779,983.49	73,5%		
Second Prior Year (2022-23)	22,973,812.51	30,964,623.29	74.2%		
First Prior Year (2023-24)	25,086,084.12	33,862,078.03	74.1%		
		Historical Average Ratio:	73,9%		

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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	70.9% to 76.9%	70.9% to 76.9%	70.9% to 76.9%
standard percentage):			

# 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.

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2024-25)	28,079,911.00	36,988,065.00	75.9%	Met
1st Subsequent Year (2025-26)	28,586,717.00	37,659,483.00	75.9%	Met
2nd Subsequent Year (2026-27)	30,245,120,00	39,621,475.00	76.3%	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 -	<ul> <li>Ratio of total unrestri</li> </ul>	cted salaries and benefit	s to total unrestricted	expenditures has met th	e standard for the curren	t vear and two subsequent fisc	al vears.

Explanation:			
(required if NOT met)			

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

# 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 budget adoption. 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. Callculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted, If First 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 expected the district's explanation percentage range.

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8	100-8299) (Form MYPL Line A2)			
current Year (2024-25)	11,329,870.00	14,199,210.00	25.3%	Yes
st Subsequent Year (2025-26)	12,076,065.00	14,137,491.00	17.1%	Yes
nd Subsequent Year (2026-27)	12,076,065.00	14,134,743.00	17.0%	Yes
Explanation:	Additional Federal Impact Aid and new Federal D	InDEA grant		
(required if Yes)	Additional Federal Impact Aid and new Federal D	NODEA GIAIN.		
Other State Revenue (Fund 01, Object	## 2300.2599) /Form MVDI   inc A 3)			
urrent Year (2024-25)	4,074,836.00	4,481,372.00	10.0%	Yes
st Subsequent Year (2025-26)	3,824,500,00	4,105,158.00	7.3%	Yes
nd Subsequent Year (2026-27)	3,827,246.00	4,105,396.00	7.3%	Yes
	<u></u>			
Explanation: (required if Yes)	Increase in both restricted and unrestricted lotter	ries and transportation revenue co	ming through as other state	revenue.
(required if Yes)		ies and transportation revenue co	ming through as other state	rev enue.
(required if Yes) Other Local Revenue (Fund 01, Object	ts 8600-8799) (Form MYPI, Line A4)			
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25)	ets 8600-8799) (Form MYPI, Line A4)	2,295,352.00	.8%	No
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25) t Subsequent Year (2025-26)	2,277,294.00 2,177,294.00	2,295,352.00 1,795,352.00	.8% -17.5%	
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25) t Subsequent Year (2025-26)	ets 8600-8799) (Form MYPI, Line A4)	2,295,352.00	.8%	No
(required if Yes)  Other Local Revenue (Fund 01, Objecturrent Year (2024-25)  it Subsequent Year (2025-26)	2,277,294.00 2,177,294.00	2,295,352.00 1,795,352.00	.8% -17.5%	No Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturrent Year (2024-25) at Subsequent Year (2025-26) and Subsequent Year (2026-27)	2,277,294.00 2,177,294.00 2,177,294.00	2,295,352.00 1,795,352.00	.8% -17.5%	No Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25)  t Subsequent Year (2025-26)  d Subsequent Year (2026-27)  Explanation: (required if Yes)	2,277,294.00 2,177,294.00 2,177,294.00 Decrease in interest income.	2,295,352.00 1,795,352.00	.8% -17.5%	No Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25)  t Subsequent Year (2025-26)  d Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Object	2,277,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00	2,295,352.00 1,795,352.00 1,795,352.00	.8% -17.5% -17.5%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturrent Year (2024-25)  In Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objecturrent Year (2024-25)	2,277,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00  Decrease in interest income.	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74	.8% -17.5% -17.5%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25)  t Subsequent Year (2025-26) d Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objecturent Year (2024-25) t Subsequent Year (2025-26)	2,277,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00 2,177,294.00	2,295,352.00 1,795,352.00 1,795,352.00	.8% -17.5% -17.5%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Objecturent Year (2024-25)  It Subsequent Year (2025-26)  d Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objecturent Year (2024-25)  It Subsequent Year (2025-26)  d Subsequent Year (2026-27)	Decrease in interest income.  2,277,294.00 2,177,294.00 2,177,294.00  Decrease in interest income.	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00	.8% -17.5% -17.5% 74.6% 24.9%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Object and 1)  It Subsequent Year (2025-26)  d Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Object arent Year (2024-25)  It Subsequent Year (2025-26)  d Subsequent Year (2026-27)  Explanation:	Decrease in interest income.  2,277,294.00 2,177,294.00 2,177,294.00  Decrease in interest income.	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00	.8% -17.5% -17.5% 74.6% 24.9%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Object  Other Local R	Decrease in interest income.  2,277,294.00 2,177,294.00 2,177,294.00  Decrease in interest income.  1,156,574.00 1,120,107.00 1,130,107.00	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00	.8% -17.5% -17.5% 74.6% 24.9%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Object  Other Local R	Decrease in interest income.  Decrease in interest income.  1,156,574.00 1,120,107.00 New DoDEA \$2M grant over 5 years.	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00 1,423,543.00	.8% -17.5% -17.5% 74.6% 24.9%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Object arrent Year (2024-25) It Subsequent Year (2025-26) It Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Object arrent Year (2024-25) It Subsequent Year (2025-26) It Subsequent Year (2026-27)  Explanation: (required if Yes)  Services and Other Operating Expend	Decrease in interest income.  2,277,294.00 2,177,294.00 2,177,294.00  Decrease in interest income.  1,156,574.00 1,120,107.00 1,130,107.00	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00 1,423,543.00	.8% -17.5% -17.5% 74.6% 24.9%	No Yes Yes
(required if Yes)  Other Local Revenue (Fund 01, Object urrent Year (2024-25)  It Subsequent Year (2025-26)  It Subsequent Year (2026-27)  Explanation: (required if Yes)  Books and Supplies (Fund 01, Object urrent Year (2024-25)  It Subsequent Year (2025-26) It Subsequent Year (2025-27)  Explanation: (required if Yes)	Decrease in interest income.  Decrease in interest income.  1,156,574.00 1,120,107.00 1,130,107.00  New DoDEA \$2M grant over 5 years.	2,295,352.00 1,795,352.00 1,795,352.00 2,019,087.74 1,398,737.00 1,423,543.00	.8% -17.5% -17.5% 74.6% 24.9% 26.0%	No Yes Yes Yes Yes

(required if Yes)

# First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

6B. Calculating the District's Change in To	tal Operating Revenues an	d Expenditures					
DATA ENTRY: All data are extracted or calcula	ted.						
Object Range / Fiscal Year		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status		
Total Federal, Other State, and C	When I agail Devenue (Seet)	on £A1					
Current Year (2024-25)	Mier Local Revenue (Secti	17,682,000.00	20,975,934.00	18.6%	Not Met		
1st Subsequent Year (2025-26)		18,077,859.00	20,038,001.00	10.8%	Not Met		
2nd Subsequent Year (2026-27)		18,080,605.00	20,035,491.00	10,8%	Not Met		
	1						
Total Books and Supplies, and S	Services and Other Operati	ng Expenditures (Section 6A)					
Current Year (2024-25)		10,619,761.00	12,014,863.74	13.1%	Not Met		
1st Subsequent Year (2025-26)		10,873,949,00	11,428,215,00	5,1%	Not Met		
2nd Subsequent Year (2026-27)		11,180,259.00	11,530,874.00	3.1%	Met		
6C. Comparison of District Total Operating	Davanues and Evnanditur	as to the Standard Dercentage	Pange				
DATA ENTRY: Explanations are linked from Set  1a. STANDARD NOT MET - One or mo fiscal years. Reasons for the proje operating revenues within the stand  Explanation: Federal Revenue (linked from 6A if NOT met)  Explanation: Other State Revenue (linked from 6A	re projected operating reven cted change, descriptions of ard must be entered in Secti Additional Fede	ue have changed since budget ad the methods and assumptions us	option by more than the standar sed in the projections, and what in the explanation box below. oDEA grant.	changes, if any, will be made t	o bring the projected		
if NOT met)  Explanation: Other Local Revenue (linked from 6A if NOT met)	Decrease in inte	Decrease in interest income.					
STANDARD NOT MET - One or mor fiscal years. Reasons for the project operating revenues within the standard.	cted change, descriptions of	the methods and assumptions us	ed in the projections, and what o				
Explanation: Books and Supplies (linked from 6A if NOT met)	New DoDEA \$2	M grant over 5 years.					
Explanation: Services and Other Exps (linked from 6A  if NOT met)	New DoDEA \$2	Vigrant over 5 years.					

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

Projected Year Totals
Required Minimum (Fund 01, Resource-8150,
Contribution Objects 8900-8999) Status

1,305,990.36 0.00 Not Met

First Interim Contribution

OMMA/RMA Contribution

Budget Adoption Contribution (information only)
(Form 01CS, Criterion 7)

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

	X	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)		

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI FB15GBSKBN(2024-25)

# 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted reviewed and other financing uses, 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 in any of the current fiscal year or two subsequent fiscal years.

1Available 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.

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.

DATA ENTRY: All data are extracted or calculated.    Current Year	2nd Subsequent Yes (2026-27) 24.5% 8.2%
District's Available Reserve Percentages (Criterion 10C, Line 9)  District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  8.0%  8.7%  BB. 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 obtains.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	(2026-27) 24.5% 8.2%
District's Available Reserve Percentages (Criterion 10C, Line 9)  District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  8.0%  8.7%  BB. 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 olumns.  Projected Year Totals  Net Change in  Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	24.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):  8.0% 8,7%  B. Calcutating 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 year olumns.  Projected Year Totals  Net Change in  Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	8.2%
(one-third of available reserve percentage):  8.0% 8.7%  B. Calculating the District's Deficit Spending Percentages  ATA 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 year plumns.  Projected Year Totals  Net Change in  Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	
(one-third of available reserve percentage):  8.0% 8.7%  B. Calculating the District's Deficit Spending Percentages  ATA 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 year plumns.  Projected Year Totals  Net Change in  Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	
ATA 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 year olumns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	s into the first and second
ATA 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 year solumns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	s into the first and second
ATA 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 year solumns.  Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	s into the first and second
Projected Year Totals  Net Change in Total Unrestricted Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	s into the first and second
Net Change in Expenditures  Unrestricted Fund Balance and Other Financing Uses Deficit Spending Level	
(Farm 04) Objects 1000 // Make Objects in	
(Form 01I, Section E) (Form 01I, Cojects 1000- (If Net Change in 7999) Unirestricted Fund	
Fiscal Year (Form MYPI, Line C) (Form MYPI, Line B11)  Balance is negative, else N/A)	Status
urrent Year (2024-25) 1,545,446.00 37,343,403.00 N/A	Met
tt Subsequent Year (2025-26) 1,071,011.00 37,987,525.00 N/A	Met
d Subsequent Year (2026-27) (547,617.00) 39,924,538.00 1.4%	Met
C. Comparison of District Deficit Spending to the Standard	
ATA 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	
	y ears.
Explanation:	y ears.

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

9.	CRIT	<b>TERION</b>	l: Fun	d and	Cash	Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscally ear and two subsequent fiscally ears.

9A-1. Determining if the District's General Fund Ending Balanc	e is Positive							
DATA ENTRY: Current Year data are extracted. If Form MYPI exists	, data for the two subsequent years will be extracted; if no	ot, enter data for the two subsequent years.						
	Ending Fund Balance							
	General Fund							
	Projected Year Totals							
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status						
Current Year (2024-25)	25,959,098.16	Met						
1st Subsequent Year (2025-26)	25,408,936.16	Met						
2nd Subsequent Year (2026-27)	24,627,578.16	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.								
STANDARD MET - Projected general fund ending balance	e is positive for the current fiscal year and two subsequent	fiscal years						
ia. STANDAND MICH Projected general rund ending balance	; is positive for the current riseal year and two subsequent	riscal y ears.						
Explanation:								
(required if NOT met)								
D. CACH DALANCE OTANIDADD, Desirated according	ab before 20 be a 20 b							
B. CASH BALANCE STANDARD: Projected general fund ca	sn balance will be positive at the end or the current riscal y	y ear.						
9B-1. Determining if the District's Ending Cash Balance is Posit	ive							
50-1. Determining it the Profitation Entiting Open Durance to Positi								
DATA ENTRY: If Form CASH exists, data will be extracted; if not, da	ata must be entered below.							
	Ending Cash Balance							
	General Fund							
Fiscal Year	(Form CASH, Line F, June Column)	Status						
Current Year (2024-25)	25,959,098.16	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.								
STANDARD MET - Projected general fund cash balance v	will be positive at the end of the current fiscal year.							
Familian Albania								
Explanation:								
(required if NOT met)								

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

#### 10. CRITERION: Reserves

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

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 \$87,000 (greater of)	0	to 300		
4% or \$87,000 (greater of)	301	to 1,000		
3%	1,001	to 30,000		
2%	30,001	to 250,000		
1%	250,001	and over		

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>&</sup>lt;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	1st Subsequent Year	2nd Subsequent Year
_	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.  Subsequent Years, Form MYPI, Line F2, if available.)	2,052	1,998	1,998
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. If Yes, enter data for item 2a. If No, enter data 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?

Y ps

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

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

 Current Year

 Projected Year Totals
 1st Subsequent Year
 2nd Subsequent Year

 (2024-25)
 (2025-26)
 (2026-27)

objects 7211-7213 and 7221-7223)

10B. Calculating the District's Reserve Standard

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546,

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 Subsequent Year (2024-25) (2025-26) (2026-27)

49,219,979.74 49,299,850.00 49,984,264.00

Expenditures and Other Financing Uses
 (Form 01I, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V11 File: CSI\_District, Version 7

<sup>&</sup>lt;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.

#### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent
   (Line B3 times Line B4)
- Reserve Standard by Amount
   (\$87,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard
   (Greater of Line B5 or Line B6)

3%	3%	3%
1,499,527.92	1,478,995.50	1,476,599.39
0.00	0,00	0.00
1,499,527.92	1,478,995.50	1,476,599.39

DATA E	NTRY; All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter o	lata for the two subsequent years		
		Current Year		
Reserve	• Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestr	icted resources 0000-1999 except Line 4)	(2024-25)	(2025-26)	(2026-27)
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)	1,465,939.00	1,469,096.00	1,490,064.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	10,279,034.51	11,346,888.51	10,778,303.51
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)	(.28)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	11,744,973.23	12,815,984.51	12,268,367.51
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	23.86%	26,00%	24.54%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,476,599.39	1,478,995.50	1,499,527.92
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standar	ď
---	---

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

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

Explanation:	
(required if NOT met)	

# First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

SUPPLEMENTAL INFORMATION								
DATA EN	TRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.							
\$1.	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 budget adoption that may impact the budget?							
1b.	If Yes, identify the liabilities and how they may impact the budget:							
	Our Federal Impact Aid revenue is contingent upon Federal Budget appropriations.							
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							
ıa,	changed since budget adoption by more than five percent?							
	and the stage are stage as the							
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)  No							
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:							

# First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

#### 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 budget adoption.

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 budget adoption.

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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 extracted.

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)  Current Year (2024-25) (3,625,545.00) (3,622,026.00)1% (3,519.00)  1st Subsequent Year (2025-26) (3,762,652.00) (3,751,937.00)3% (10,715.00)  2nd Subsequent Year (2026-27) (3,979,849.00) (3,886,770.00) -2.3% (93,079.00)  1b. Transfers In, General Fund *  Current Year (2024-25) 0.00 0.00 0.0% 0.00  1st Subsequent Year (2025-26) 0.00 0.00 0.0% 0.00  2nd Subsequent Year (2026-27) 0.00 0.00 0.0% 0.00  1c. Transfers Out, General Fund *  Current Year (2024-25) 355,338.00 355,338.00 0.0% 0.00  1st Subsequent Year (2025-26) 328,042.00 328,042.00 0.0% 0.00			Budget Adoption	First Interim	Percent		
Fund 01, Resources 0000-1999, Object 8980    (3,625,545,00)   (3,622,026,00)   -1,1%   (3,519,00)	Description / Fiscal Year		(Form 01CS, Item S5A)	Projected Year Totals	Change		Status
Current Year (2024-25)	1a. Conte	ributions, Unrestricted General Fund	i				
Statubsequent Year (2025-25)   (3,762,652.00)   (3,751,937.00)   -3,3%   (10,715.00)	(Fund	d 01, Resources 0000-1999, Object 89	80)				
Ind Subsequent Year (2026-27)  1b. Transfers In, General Fund *  Durrent Year (2024-25)  1c. Transfers Out, General Fund *  Durrent Year (2024-25)  1d. Usual Year (2025-26)  1d. Out General Fund *  Durrent Year (2025-27)  1d. Transfers Out, General Fund *  Durrent Year (2024-27)  1d. Capital Project Cost Overruns  Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?  Include transfers used to cover operating deficits in either the general fund or any other fund.  1a. MET - Projected Contributions have not changed since budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	Current Year (2024-25)		(3,625,545.00)	(3,622,026.00)	1%	(3,519.00)	Met
1b. Transfers In, General Fund *  Current Year (2024-25)	1st Subsequent Year (2025-26)		(3,762,652.00)	(3,751,937,00)	-,3%	(10,715.00)	Met
turrent Year (2024-25)  at Subsequent Year (2025-26)  at Subsequent Year (2025-27)  at Subsequent Year (2025-27)  at Subsequent Year (2025-27)  at Subsequent Year (2025-27)  at Subsequent Year (2026-27)  at Subsequent Year (2026-27)  at Subsequent Year (2024-25)  at Subsequent Year (2025-26)  at Subsequent Year (2025-26)  at Subsequent Year (2025-27)  at Subsequent Year (2026-27)  at Subsequen	2nd Subsequent Year (2026-27)		(3,979,849.00)	(3,886,770.00)	-2.3%	(93,079.00)	Met
Ist Subsequent Year (2025-26) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1b. Trans	sfers In, General Fund *					
the Subsequent Year (2026-27)  0.00	Current Year (2024-25)		0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *  Durrent Year (2024-25) 355,338.00 365,338.00 0.0% 0.00  Let Subsequent Year (2025-26) 328,042.00 328,042.00 0.0% 0.00  Let Subsequent Year (2026-27) 303,063.00 303,063.00 0.0% 0.00  Let Subsequent Year (2026-27) 303,063.00 303,063.00 0.0% 0.00  Let Subsequent Year (2026-27) 303,063.00 303,063.00 0.0% 0.00  Let Subsequent Year (2026-27) 303,063.0	1st Subsequent Year (2025-26)		0.00	0,00	0.0%	0,00	Met
Subsequent Year (2024-25)  1355,338.00  1355,338.00  10.0%  10.00	2nd Subsequent Year (2026-27)		0.00	0.00	0.0%	0.00	Met
Subsequent Year (2024-25)  Ist Subsequent Year (2025-26)  Ist Subsequent Year (2026-27)  Ist	1c. Trans	sfers Out. General Fund *					
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?  Include transfers used to cover operating deficits in either the general fund or any other fund.  15B. Status of the District's Projected Contributions, Transfers, and Capital Projects  PATA 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	Current Year (2024-25)		355,338.00	355,338.00	0.0%	0,00	Met
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cove	1st Subsequent Year (2025-26)		328,042.00	328,042.00	0.0%	0.00	Met
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the	2nd Subsequent Year (2026-27)		303,063.00	303,063.00	0.0%	0.00	Met
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the general fund or any other fund.  Include transfers used to cover operating deficits in either the			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Include transfers used to cover operating deficits in either the general fund or any other fund.  SEB. 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	•		since budget adoption that may impact the general f	und	Г		
SE. Status of the District's Projected Contributions, Transfers, and Capital Projects  ATA 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.			,,		L	No	
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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.							
ATA 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	nclude transfer	s used to cover operating deficits in eiti	ner the general fund or any other fund.				
ATA 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.							
1a. MET - Projected contributions have not changed since budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	B. Status of th	ne District's Projected Contributions,	Transfers, and Capital Projects				
1a. MET - Projected contributions have not changed since budget adoption 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 budget adoption 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 budget adoption by more than the standard for the current year and two subsequent fiscal years.	TA ENTRY: En	iter an explanation if Not Met for items	1a-1c or if Yes for Item 1d.				
Explanation: (required if NOT met)  1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	10 MET	Drainated contributions have not share	ad since hudget adentian by many than the standars	I for the gurrant waar and two	ubsanuant f	iceal years	
(required if NOT met)  1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	ia. IVIET-	Projected contributions have not chang	ed since budget adoption by more than the standard	Trof the culterity ear and two s	upsequent 1	iscal years.	
1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.		Explanation:					
1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.							
Explanation:	1b. MET -	Projected transfers in have not change	d since budget adoption by more than the standard	for the current year and two su	ibsequent fis	cal years.	
		Explanation:					
(required if NOT met)		•					

### First Interim General Fund School District Criteria and Standards Review

1c.	MET - Projected transfers out have not chang	ged since budget adoption 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  Project Information:  (required if YES)	overruns occurring since budget adoption that may impact the general fund operational budget,

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

### Long-term Commitments S6.

Identify all existing and new multiyear commitments and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

	1 Include multiy ear commitments, multiy ear o	lebt agreements,	and new programs or contracts	that result in long	g-term obligation	IS,			
S6A, Iden	tification of the District's Long-term Comm	itments							
	RY: If Budget Adoption data exist (Form 01CS be overwritten to update long-term commitmen								
a. Does your district have long-term (multiyear) commitments?									
	(If No, skip items 1b and 2 and sections S6B	and S6C)			Yes				
	b. If Yes to Item 1a, have new long-term (mu	ltiy ear) commitn	nents been incurred						
	since budget adoption?				No				
2.	If Yes to Item 1a, list (or update) all new and benefits other than pensions (OPEB); OPEB is			nual debt service	amounts. Do n	ot include long-term commitment	s for postemploy ment		
		# of Years	SA	OS Fund and Obj	ect Codes User	For:	Principal Balance		
	Type of Commitment	Remaining	Funding Sources (Rev			Service (Expenditures)	as of July 1, 2024-25		
		1	Fund 01/Fund 40 object codes				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Capital Lea	ases	16	7439		\$355,338		1,811,723		
	s of Participation								
	Digation Bonds								
	Retirement Program ol Building Loans								
	ted Absences						151,442		
Compensa	ted Appended						151,442		
Other Long	-term Commitments (do not include OPEB):								
	TOTAL.						1,963,165		
			Prior Year (2023-24)	Curren (2024	4-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)		
	Type of Commitment (continued)		Annual Payment (P & I)	Annual P (P &	_	Annual Payment (P & I)	Annual Payment (P & I)		
Capital Lea			385,227	(1.	355,338	328,042	303,063		
	of Participation		500,221		000,000	020,042	000,000		
	ligation Bonds								
Supp Early	Retirement Program								
State School	ol Building Loans								
Compensat	ed Absences								
Other Long-	term Commitments (continued):								

### First Interim General Fund School District Criteria and Standards Review

803,063	:	328,042	355,338	385,227	Total Annual Payments:
	No	No	No	Has total annual payment increased over prior year (2023-24)?	

### First Interim General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment									
DATA ENTRY: Enter an explanation if Yes.									
1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.									
Explanation: (Required if Yes to increase in total annual payments)									
S6C. Identification of Decreases to Funding Sources Use	ed to Pay Long-term Commitments								
DATA ENTRY: Click the appropriate Yes or No button in Item	n 1; if Yes, an explanation is required in Item 2.								
<ol> <li>Will funding sources used to pay long-term comm</li> </ol>	nitments 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 p	prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.								
Explanation: (Required if Yes)									

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

### S7. Unfunded Liabilities

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

AN ENTRY: Click the appropriate butlets(s) for terms 1a-1s, as applicable, Budget Adoption cate that exist (Form 01GS, Item S7A) will be extracted, otherwise, order Budget Adoption and Fire Reference to John Johns 2A.  1 a. Dees your district provide postanophyment barnel's chart them persons (OPEB) (if No. ship items to-4)  b. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  d. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  d. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  d. OPEB Liabilities (Form 01CS, Item S7A) First Interim  7 assay, 927.00  d. Is total OPEB liability (Inc 2a minus Line 2b)  d. Is total OPEB liability (Inc 2a minus Line 2b)  d. Is total OPEB solity based on the district's estimate or an occurated valuation, include the measurement date of the OPEB valuation.  3 OPEB Certifibutions a. OPEB certifibutions a. OPEB certifibutions a. OPEB certifibutions budget Adoption (ADC) if are slable, per soliton of APEB benefits (Porm 01CS, Item S7A)  First Interim  Current Year (2004-25)  1st Subsequent Year (2005-25)  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  228, 505.00  239, 506.00  241, 606.00  418, 60	37A. Ide	ntification of the District's Estimated Unfunded Liability for Postemployment Benefits Oth	ner Than Pensi	ons (OPEB)			
their than pensions (OPEB)? (if No. skip items 15-4)  1. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?  2. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?  2. OPEB Liabilities  3. Total OPEB liability  4. OPEB liability  5. OPEB liability  6. OPEB liability (Line 2a minus Line 2b)  7. 588,937.00  7. 588,937.00  7. 588,937.00  7. 1 total OPEB liability (Line 2a minus Line 2b)  8. Line 10 of DPEB liability (Line 2a minus Line 2b)  9. 0.00  7. 588,937.00  1. In total OPEB liability (Line 2a minus Line 2b)  1. In total OPEB liability (Line 2a minus Line 2b)  1. In total OPEB liability (Line 2a minus Line 2b)  1. In total OPEB liability (Line 2a minus Line 2b)  2. In total OPEB liability (Line 2a minus Line 2b)  3. In total OPEB liability (Line 2a minus Line 2b)  4. Actuarial  Actuar			rist (Form 01CS	, Item S7A) will be e	xtracted;	otherwise, enter Bud	lget Adoption and First
t. If Yes to Item 1s, have these been changes since budget adoption in OPEB liabilities?  C. If Yes to Item 1s, have there been changes since budget adoption in OPEB contributions?  Budget adoption in OPEB contributions?  Budget Adoption  A Total OPEB liability  a Total OPEB liability  b OPEB liability (Jan 2 am insus Line 2b)  c. Total/Nat OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. It total OPEB liability (Line 2 am insus Line 2b)  d. Actuarial  Actuarial  Actuarial  Actuarial  Actuarial  Jun 30, 2023  3 OPEB contributions  a OPEB countributions  a OPEB actuarially defermined contribution (ADC) if available, per actuarially adulation or Alternative Measurement Method  (Form 01CS, Item 57A) First Interim  First Interim  First Interim  Current Year (2026-25)  1st Subsequent Year (2026-25)  1st Subsequent Year (2025-26)  2st 505-00 204,000.00  c. Cost of OPEB benefits (equivalent of "pay-at-you-go" amount)  Current Year (2026-25)  1st Subsequent Year (2026-26)  4st 548-00 469,733.00  4st 548-	1	a. Does your district provide postemployment benefits					
Isabilities?			1	No			
Isabilities?							
c. If Yes to Item 1a, have there been charges since budget adoption in OPEB contributions?  Budget Adoption  Budget Adoption  Budget Adoption  (Form 01CS, Item S7A)  First Interim  7, 585,837.00  C. Total/Net OPEB liability  E. OPEB Haris () folializatiny net position (if applicable)  C. Total/Net OPEB liability (Line 2a minus Line 2b)  C. 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.  3 OPEB actuarials (selemined contribution (ADC) if available, per  actuarial valuation or Alternative Measurement Method  Current Year (2024-26)  1st Subsequent Year (2025-29)  2nd Subsequent			n	/a			
Budget Adoption in OPEB contributions?   Budget Adoption							
Budget Adoption  (Form 01CS, Item S7A) First Interim  a. Total OPEB liability b. OPEB plan(s) Fluciary net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b)  d. Is total OPEB liability (Line 2a minus Line 2b)  d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  a. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Minasurement Method Current Year (2024-25) 1st Subsequent Year (2025-25) 2nd Subsequent Year (2025-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2024-25) 1st Subsequent Year (2025-28) 2nd Subsequent Year (2025-29) 418,468.00 468,733.00 2nd Subsequent Year (2026-27) 418,468.00 468,733.00 2nd Subsequent Year (2026-27) 418,468.00 468,733.00 2nd Subsequent Year (2026-27) 418,468.00 468,733.00 2nd Subsequent Year (2026-28)		c. If Yes to Item 1a, have there been changes since					
2 OPEB Liabilities (Form 01CS, Item 87A) First Interim a. Total OPEB liability b. OPEB planity (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability based on the district's estimate or an actuarial valuation? a. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB contributions a. OPEB schuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Melhod (Form 01CS, Item 87A) First Interim  Current Year (2024-25) 1st Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Finds 01-70, objects 3701-4752) Current Year (2024-25) 1st Subsequent Year (2026-27) 2a, Subsequent Year (2026-27) 3b, Number of retirese receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-28)		budget adoption in OPEB contributions?	n	/a			
2 OPEB Liabilities (Form 01CS, Item 87A) First Interim a. Total OPEB liability b. OPEB planity (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability based on the district's estimate or an actuarial valuation? a. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB contributions a. OPEB schuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Melhod (Form 01CS, Item 87A) First Interim  Current Year (2024-25) 1st Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Finds 01-70, objects 3701-4752) Current Year (2024-25) 1st Subsequent Year (2026-27) 2a, Subsequent Year (2026-27) 3b, Number of retirese receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-28)							
2 OPEB Liabilities (Form 01CS, Item 87A) First Interim a. Total OPEB liability b. OPEB planity (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability (cline 2 a minus Line 2b) 0.00 7,958,937.00  d. Is total OPEB liability based on the district's estimate or an actuarial valuation? a. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB contributions a. OPEB schuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Melhod (Form 01CS, Item 87A) First Interim  Current Year (2024-25) 1st Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Finds 01-70, objects 3701-4752) Current Year (2024-25) 1st Subsequent Year (2026-27) 2a, Subsequent Year (2026-27) 3b, Number of retirese receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-26) 1st Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-27) 3a, Subsequent Year (2026-28)				Budget Adopti	ion		
a. Total OPEB labelity b. OPEB plan(s) (f duciany net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b)  d. 1s total OPEB liability (Line 2a minus Line 2b)  d. 1s total OPEB liability (Line 2a minus Line 2b)  d. 1s total OPEB liability (Line 2a minus Line 2b)  d. 1s total OPEB liability (Line 2a minus Line 2b)  d. 1s 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.  DPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25) 1st Subsequent Year (2025-29) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2as Subsequent Year (2025-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  d. Number of retiress receiving OPEB benefits  Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27)  d. Number of retiress receiving OPEB benefits  Current Year (2026-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-26) 1st Subsequent Ye	2	OPER Lishilities				First Interim	
b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 2a minus Line 2b)  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.  3 OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2022-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2024-25) 1st Subsequent Year (2025-26) 2at Subsequent Year (2025-26) 2at Subsequent Year (2025-27)  c. Cost of OPEB benefits (equivalent of "pay-as-y ou-go" amount) Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  d. Number of retirese receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27)  d. Number of retirese receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequ	2			(i dilli dico, iteli	10//		
c. Total/Net OPEB liability (Line 2a minus Line 2b)  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.  3 OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2025-26) 2nd Subsequent Year (2025-27)  c. Cost of OPEB benefits (equivalent of "pay-as-y ou-go" amount) Current Year (2026-27)  d. Number of retirese receiving OPEB benefits Current Year (2026-25) 1st Subsequent Year (2026-27)  d. Number of retirese receiving OPEB benefits Current Year (2026-25) 1st Subsequent Year (2026-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-26) 1st Su						7,930,937.00	
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.  3 OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Mathod  Current Year (2024-25) 1st Subsequent Year (2025-28) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-27) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-27) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-28) 2nd Subsequent Year (2025-27) 418,468.00 469,733.00 2nd Subsequent Year (2025-27) 418,468.00 469,733.00 2nd Subsequent Year (2025-27) 418,468.00 469,733.00 2nd Subsequent Year (2025-28) 3nd Subseq					0.00	7 958 937 00	
or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  418,486.00 469,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25) 1st Subsequent Year (2025-27)  1st Subsequent Year (2025-28) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28)		to total not of Eb hability (Ellio 24 million 26)			0.00	7,530,537.00	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.  3 OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27) 2st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2025-27) 2st Subsequent Year (2025-28) 418,468.00 469,733.00 4Number of retirees receiving OPEB benefits Current Year (2026-25) 1st Subsequent Year (2026-27) 418,468.00 469,733.00 4. Number of retirees receiving OPEB benefits Current Year (2026-26) 1st Subsequent Year (2026-27) 418,468.00 469,733.00		d. Is total OPEB liability based on the district's estimaté					
3 OPEB contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25)  1st Subsequent Year (2025-29)  2nd Subsequent Year (2025-29)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2025-28)  2a8,505.00  2d4,060.00  1st Subsequent Year (2025-28)  2a8,505.00  2d4,060.00  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  418,468.00  468,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-27)  418,468.00  469,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-27)  418,468.00  469,733.00		or an actuarial valuation?		Actuarial		Actuarial	
3 OPEB Contributions a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2024-26)  2st Subsequent Year (2025-26)  2d Subsequent Year (2025-27)  c. Cost of OPEB benefits (equivalent of "pay-as-y ou-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  418,468.00  469,733.00  1st Subsequent Year (2025-26)  418,468.00  469,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-27)  418,468.00  469,733.00  1st Subsequent Year (2025-27)  418,468.00		e. If based on an actuarial valuation, indicate the measurement date					
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method (Form 01CS, Item S7A) First Interim  Current Year (2024-25)  1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 238,505.00 204,060.00 2nd Subsequent Year (2026-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  d. 18,488.00 469,733.00  d. Number of retirese receiving OPEB benefits  Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28)		of the OPEB valuation.				Jun 30, 2023	
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method (Form 01CS, Item S7A) First Interim  Current Year (2024-25)  1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 238,505.00 204,060.00 2nd Subsequent Year (2026-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  d. 18,488.00 469,733.00  d. Number of retirese receiving OPEB benefits  Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28)							
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method (Form 01CS, Item S7A) First Interim  Current Year (2024-25)  1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25) 1st Subsequent Year (2025-26) 238,505.00 204,060.00 2nd Subsequent Year (2026-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-27)  d. 18,488.00 469,733.00  d. Number of retirese receiving OPEB benefits  Current Year (2024-25) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-26) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28) 1st Subsequent Year (2025-27) 1st Subsequent Year (2025-28)							
actuarial valuation or Alternative Measurement Method  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2024-26)  238,505.00  204,060.00  238,505.00  248,060.00  248,0	3			D.,d4 Ad4			
Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2025-26)  238,505.00  204,060.00  2nd Subsequent Year (2026-27)  238,505.00  204,060.00  2nd Subsequent Year (2026-27)  238,505.00  204,060.00						Fieek Interior	
1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) 238,505.00 204,060.00 2nd Subsequent Year (2026-27) 238,505.00 204,060.00  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2024-25) 418,468.00 469,733.00 2nd Subsequent Year (2026-27) 418,468.00 469,733.00 4. Number of retirees receiving OPEB benefits Current Year (2024-25) 18 18 18 18 18 18 18 18 18 18 18 18 18				(FORM OTCS, Rem	1 3/A)	First triterim	
2nd Subsequent Year (2026-27)  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  238,505.00  204,060.00  2nd Subsequent Year (2026-27)  238,505.00  204,060.00  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  418,468.00  469,733.00  2nd Subsequent Year (2026-27)  418,468.00  469,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25)  18  18  18  18  18  18  19  19  19  10  10  10  10  10  10  10							
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  238,505.00  204,060.00  238,505.00  204,060.00  238,505.00  204,060.00  238,505.00  204,060.00  c. Cost of OPEB benefits (equiv alent of "pay-as-y ou-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2025-27)  418,468.00  469,733.00  d. Number of retirees receiving OPEB benefits  Current Year (2024-25)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)  1st Subsequent Year (2026-27)  2nd Subsequent Year (2026-27)  3nd Subsequent Year (2026-27)  418,468.00  469,733.00  418,468.00  469,733.00							
(Funds 01-70, objects 3701-3752)       238,505.00       204,060.00         1st Subsequent Year (2025-26)       238,505.00       204,060.00         2nd Subsequent Year (2026-27)       238,505.00       204,060.00         c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)       469,733.00         1st Subsequent Year (2024-25)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         3nd Subsequent Year (2026-27)       418,468.00       469,733.00         4nd Subsequent Year (2026-26)       418,468.00       469,733.00          4nd Subsequent Year (2026-26)       418,468.00       469,733.00          4nd Subsequent Year (2026-26)       418,468.00       469,733.00							
Current Year (2024-25)       238,505,00       204,060,00         1st Subsequent Year (2025-26)       238,505,00       204,060,00         2nd Subsequent Year (2026-27)       238,505,00       204,060,00         c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)       418,468.00       469,733.00         1st Subsequent Year (2024-25)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14		b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)					
1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)  d. Number of retirees receiving OPEB benefits Current Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26		(Funds 01-70, objects 3701-3752)					
2nd Subsequent Year (2026-27)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  418,468.00  469,733.00  2nd Subsequent Year (2026-27)  418,468.00  469,733.00  489,733.00  489,733.00  18 18  18 18  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)  204,060.00		Current Year (2024-25)		238,	505.00	204,060.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  Current Year (2024-25)  1st Subsequent Year (2025-26)  2nd Subsequent Year (2026-27)  4.18,468.00  4.69,733.00  4.18,468.00  4.69,733.00  4.18,468.00  4.69,733.00  4. Number of retirees receiving OPEB benefits  Current Year (2024-25)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)  1st Subsequent Year (2025-26)		1st Subsequent Year (2025-26)		238,	505,00	204,060,00	
Current Year (2024-25)       418,468.00       469,733.00         1st Subsequent Year (2025-26)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14		2nd Subsequent Year (2026-27)		238,	505.00	204,060.00	
Current Year (2024-25)       418,468.00       469,733.00         1st Subsequent Year (2025-26)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14							
1st Subsequent Year (2025-26)       418,468.00       469,733.00         2nd Subsequent Year (2026-27)       418,468.00       469,733.00         d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14							
2nd Subsequent Year (2026-27)       418,468.00       469,733.00         d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14					_	469,733.00	
d. Number of retirees receiving OPEB benefits         Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14				418,	468.00	469,733.00	
Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14		2nd Subsequent Year (2026-27)		418,	468.00	469,733.00	
Current Year (2024-25)       18       18         1st Subsequent Year (2025-26)       14       14		d Number of retirees receiving OPER benefits					
1st Subsequent Year (2025-26) 14 14		•			18	18	
					_		

Comments:

Silv	er Valley Unified
San	Bernardino County

### First Interim General Fund School District Criteria and Standards Review

### First Interim General Fund School District Criteria and Standards Review

7B. Ide	7B, Identification of the District's Unfunded Liability for Self-insurance Programs						
	TRY: Click the appropriate button(s) for items 1a ata in items 2-4.	a-1c, as applicable. Budget Adoption data that	exist (Form 01CS,	Item S7B) will be extracted;	otherwise, enter Budo	get Adoption and First	
1	a. Does your district operate any self-insuran	ce programs such as					
	workers' compensation, employee health and vinclude OPEB; which is covered in Section S7.		No				
	b. If Yes to item 1a, have there been changes insurance liabilities?	since budget adoption in self-	n/a				
	c. If Yes to item 1a, have there been changes insurance contributions?	since budget adoption in self-	n/a				
				Budget Adoption			
2	Self-Insurance Liabilities			(Form 01CS, Item S7B)	First Interim		
	a. Accrued liability for self-insurance programs	3					
	b. Unfunded liability for self-insurance program	ns					
3	Self-Insurance Contributions			Budget Adoption			
	a. Required contribution (funding) for self-insu	rance programs		(Form 01CS, Item S7B)	First Interim		
	Current Year (2024-25)						
	1st Subsequent Year (2025-26)						
	2nd Subsequent Year (2026-27)						
	b, Amount contributed (funded) for self-insurar	nce programs					
	Current Year (2024-25)	. •					
	1st Subsequent Year (2025-26)						
	2nd Subsequent Year (2026-27)						
4	Comments:						

### First Interim General Fund School District Criteria and Standards Review

36 73890 00000000 Form 01CSI F815GBSKBN(2024-25)

### S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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. Cos	st Analysis of District's Labor Agreements - C	ertificated (No	n-management) Emp	ployees						
DATA EN	TRY: Click the appropriate Yes or No button for	"Status of Certif	icated Labor Agreem	ents as of	the Previous Re	eporting Period." 1	here are no extractions in this	section.		
Status of	Certificated Labor Agreements as of the Pre	vious Reportin	g Period			No.				
Were all o	ertificated labor negotiations settled as of budge	t adoption?				No				
		If Yes, comple	te number of FTEs, t	then skip to	section S8B.					
		If No, continue	with section \$8A,							
		**								
Certificat	ed (Non-management) Salary and Benefit Ne	gottations	Prior Year (2nd I	nterim\	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year		
			(2023-24)	incinii,		4-25)	(2025-26)	(2026-27)		
Number o	f certificated (non-management) full-time-equiva	lent (FTE)	(2020 2 1)		(===	1	(2424 24)	1		
positions		` '		132.5		139,6	139.6	139.6		
1a.	Have any salary and benefit negotiations beer					No No	" 00"			
							the COE, complete questions 2			
				aiscipsure	e documents nav	e not been filed t	vith the COE, complete questio	ns 2-5.		
		II No, complete	questions 6 and 7.							
1b.	Are any salary and benefit negotiations still un	settled?								
	If Yes, complete questions 6 and 7.					Yes				
	ns Settled Since Budget Adoption									
2a,	Per Gov emment Code Section 3547.5(a), date	of public disclos	ure board meeting:							
2b.	Per Government Code Section 3547.5(b), was	the collective ba	rgaining agreement							
	certified by the district superintendent and chie									
			Superintendent and (	CBO certifi	cation:					
3.	Per Government Code Section 3547.5(c), was	a budget revision	adopted							
	to meet the costs of the collective bargaining a	_				n/a				
		If Yes, date of	budget revision boan	d adoption:						
4.	Period covered by the agreement:		Begin Date:				End Date:	1		
			1					I		
5.	Salary settlement:				Curren	nt Year	1st Subsequent Year	2nd Subsequent Year		
					(202	4-25)	(2025-26)	(2026-27)		
	Is the cost of salary settlement included in the	interim and mult	iy ear							
	projections (MYPs)?									
		One Total cost of sal	Year Agreement							
			ary schedule from p	rior v ear						
		unungo m sai	or	, 5001						
		Muli	tiyear Agreement							
		Total cost of sa								
			ary schedule from pr							
		(may enter text,	such as "Reopener"	"						
		Identify the sou	rce of funding that w	ill be used	to support multiv	year salarv comm	nitments:			
	1/1	, 1110 000			· · · · · · · · · · · · · · · · · · ·	,,				

### First Interim General Fund School District Criteria and Standards Review

### First Interim General Fund School District Criteria and Standards Review

Negotia	ions Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	141,000		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	1,410,000	0	0
• • •		,,,,,,,,,		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certific	ated (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,910,982	3,056,531	3,209,358
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%
	ated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any	new costs negotiated since budget adoption 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	1st Subsequent Year	2nd Subsequent Year
Certifica	nted (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certifica	ated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the interim and MYPs?		•	
		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	(2024-25)	(2025-26) Yes	(2026-27) Yes
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2024-25)	(2025-26) Yes 162,002	(2026-27) Yes 164,108
1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2024-25)	(2025-26) Yes 162,002	(2028-27) Yes 164,108
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments	(2024-25) Yes	(2025-26)  Yes  162,002  1.3%	(2026-27)  Yes  164,108
1. 2. 3. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (Non-management) Attrition (tayoffs and retirements)	(2024-25)  Yes  Current Year (2024-25)	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year	(2024-25) Yes  Current Year	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year
1. 2. 3. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (Non-management) Attrition (tayoffs and retirements)	(2024-25)  Yes  Current Year (2024-25)  No	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No
1. 2. 3. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (Non-management) Attrition (tayoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2024-25)  Yes  Current Year (2024-25)	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)
1. 2. 3. Certifica 1. 2.	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (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?	(2024-25)  Yes  Current Year (2024-25)  No	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  atted (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  atted (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  atted (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  atted (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes
1. 2. 3. Certifica 1. 2. Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  atted (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?	(2024-25)  Yes  Current Year (2024-25)  No  Yes	(2025-26)  Yes  162,002  1.3%  1st Subsequent Year (2025-26)  No  Yes	(2026-27)  Yes  164,108  1.3%  2nd Subsequent Year (2026-27)  No  Yes

### First Interim General Fund School District Criteria and Standards Review

S8B. Cos	t Analysis of District's Labor Agreements -	Classified (Non	-management) Employees					
DATA EN	TRY: Click the appropriate Yes or No button fo	r "Status of Clas:	sified Labor Agreements as of	the Previous Rep	orting Period." The	ere are no extr	actions in this sec	ition.
Status of	Classified Labor Agreements as of the Pre-	vious Reporting	Period					
Were all o	lassified labor negotiations settled as of budge	t adoption?			No			
			ete number of FTEs, then skip with section S8B.	to section S8C.				
Classifier	d (Non-management) Salary and Benefit Ne	notiations						
Olassino	a (Non-management) Salary and Beliefit Nes	Jonanons	Prior Year (2nd Interim)	Curre	nt Year	1st Subs	equent Year	2nd Subsequent Year
			(2023-24)	(202	4-25)	(20	25-26)	(2026-27)
Number o	f classified (non-management) FTE positions		106.	0	108.0		108.0	108.0
10	House any colony and hopefit pagetistions has	n cattled since b	udget adeption?		N-	T T		
1a.	Have any salary and benefit negotiations be		corresponding public disclosu	re documents hav	No re heen filed with t	the COE com	nlete questions 2	and 3
			corresponding public disclosu					
			e questions 6 and 7.			•		
1b.	Are any salary and benefit negotiations still u							
		If Yes, comple	te questions 6 and 7.		Yes			
Negotiatio	ns Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a), dat	e of public disclos	sure board meeting:					
2b.	Per Government Code Section 3547.5(b), was							
	certified by the district superintendent and ch		াৱা? Superintendent and CBO cert	fication:				
		II Tes, date of	Superintendent and OBO Cent	TOBLIOTE.				
3,	Per Government Code Section 3547.5(c), was	a budget revisio	n adopted					
	to meet the costs of the collective bargaining	agreement?			n/a			
		If Yes, date of	budget revision board adoption	n:				
4.	Period covered by the agreement:		Begin Date:			End Date:		
					41	L		
5.	Salary settlement:				nt Year 4-25)		equent Year 25-26)	2nd Subsequent Year (2026-27)
	Is the cost of salary settlement included in the projections (MYPs)?	e interim and mul	tiy ear					
			One Year Agreement					
		Total cost of sa						
		% change in sa	lary schedule from prior year				-	
			or					
			Multiyear Agreement					
		Total cost of sa	-					
			lary schedule from prior year , such as "Reopener")					
		Identify the sou	arce of funding that will be use	d to support multi	year salary comm	itments:		
Negotiation	ns Not Settled							
6.	Cost of a one percent increase in salary and s	tatutory benefits			76,000			
				Curren	t Year	1st Subse	quent Year	2nd Subsequent Year
				(2024			5-26)	(2026-27)

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

7. Amount included for any tentative salary schedule increases

760,000 0

### First Interim General Fund School District Criteria and Standards Review

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,747,474	1,834,847	1,926,590
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%
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any r	new costs negotiated since budget adoption 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	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		73,900	74,860
3.	Percent change in step & column over prior year		1.3%	1.3%
	j.			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
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
	and Mit PS?			
Classifie	d (Non-management) - Other			
List other	significant contract changes that have occurred since budget adoption and the cost impact of ear	ch (i.e., hours of employment, lea	ve of absence, bonuses, etc.):	
	·			

### First Interim General Fund School District Criteria and Standards Review

S8C, Co	st Analysis of District's Labor Agreements - Man	agement/Su	pervisor/Confidential Emplo	yees			
DATA EN	ITRY: Click the appropriate Yes or No button for "Sta	atus of Mana	gement/Supervisor/Confidentia	l Labor Agreemei	nts as of the Pro	evious Reporting Period." There	are no extractions in this
Status o	f Management/Supervisor/Confidential Labor Agi	reements as	of the Previous Reporting F	eriod			
Were all	managerial/confidential labor negotiations settled as o	of budget add	option?		No		
	If Yes or n/a, complete number of FTEs, then skip	p to S9.					
	If No, continue with section S8C.						
Manage	ment/Supervisor/Confidential Salary and Benefit	Negotiation		0	-4 V	dat Cubaranat Vara	David Code a server of Manage
			Prior Year (2nd Interim)		nt Year	1st Subsequent Year	2nd Subsequent Year
Manager	of		(2023-24)		24-25)	(2025-26)	(2026-27)
Number	of management, supervisor, and confidential FTE pos	sitions	26,5		26,5	26.5	26,5
1a.	Have any salary and benefit negotiations been se	ttled since bu	udget adoption?				
	If '	Yes, complet	te question 2.		No		
	If I	Na, complete	questions 3 and 4.				
1b.	Are any salary and benefit negotiations still unsett	tled?			Yes	3	
	If `	Yes, complet	te questions 3 and 4.				
<u>Negotiati</u>	ons Settled Since Budget Adoption						
2.	Salary settlement:			Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202	4-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the inte	erim and mul	tiy ear				
	projections (MYPs)?						
	Tot	tal cost of sa	lary settlement				
			y schedule from prior year				
	(ma	ay enter text	, such as "Reopener")				
Negotiati	ons Not Settled						
3.	Cost of a one percent increase in salary and statu	tory benefits			43,000		
	,					1	
				Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202	4-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary schedule	increases			430,000	0	0
Manager	nent/Supervisor/Confidential			Curren	nt Year	1st Subsequent Year	2nd Subsequent Year
-	nd Welfare (H&W) Benefits			(202		(2025-26)	(2026-27)
i i cujur u	To Trollare (Harr) Bollane			(232	. 20,	(2020 20)	(2323 217
1.	Are costs of H&W benefit changes included in the	interim and N	/YPs?	Y	es	Yes	Yes
2.	Total cost of H&W benefits				845,962	888,260	932,673
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 y	ear		5.0	0%	5.0%	5.0%
Managen	nent/Supervisor/Confidential			Curren	t Year	1st Subsequent Year	2nd Subsequent Year
Step and	Column Adjustments			(2024	4-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the inter	rim and MYP	5?	Ye	es	Yes	Yes
2.	Cost of step & column adjustments						
3.	Percent change in step and column over prior year			1.3	3%	1.3%	1.3%
Manage-	nent/Supervisor/Confidential			Curren	f Year	1st Subsequent Year	2nd Subsequent Year
	nefits (mileage, bonuses, etc.)			(2024		(2025-26)	(2026-27)
Aniel D6	nemo paneage, poliuses, etc.)			(2022	-20)	(2023-20)	(2020-21)
1.	Are costs of other benefits included in the interim a	and MYPs?		Ye	es	Yes	Yes
2.	Total cost of other benefits				9,600	9,600	9,600

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

Percent change in cost of other benefits over prior year

0.0% 0.0% 0.0%

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GB\$KBN(2024-25)

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 multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed

	addressed.		
S9A. Identification of Other Funds	with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate t	outton in Item 1. If Yes, enter data in Item 2 and provide the report	is 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?	No	
	If Yes, prepare and submit to the reviewing agency a remultiyear projection report for each fund.	oort of revenues, expenditures, and chang	ges in fund balance (e.g., an interim fund report) and a
2.	If Yes, identify each fund, by name and number, that is for the negative balance(s) and explain the plan for how a		

### First InterIm General Fund School District Criteria and Standards Review

DDITIO	NAL FISCAL INDICATORS		
	ving fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does r wing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Itel 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)	No	
A 2.	Is the system of personnel position control independent from the payroll system?	No	
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	No	
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No	
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?	No	
A 6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
А7.	Is the district's financial system independent of the county office system?	No	
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.)	No	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No	
hen prov	Comments:  (optional)		

### First Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F815GBSKBN(2024-25)

End of School District First Interim Criteria and Standards Review

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

5,457,044.00 0.00									
0.00 5,457,044.00								Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	8980
0.00	0.00	4,169,352.00	320,929.00	0.00	0.00	0.00	966,763.00	TOTAL BEFORE OBJECT 8980	
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	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
5,457,044.00	0.00	4,169,352.00	320,929.00	0.00	0.00	0.00	966,763.00	Total Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Debt Service	7430-7439
0,00		0.00	0.00	0.00	0.00	0.00	0.00	State Special Schools	7130
0.00		0.00	0,00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
1,269,417.00		1,170,859.00	0.00	0.00	0.00	0.00	98,558.00	Services and Other Operating Expenditures	5000-5999
17,532.00		17,532.00	0.00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
1,281,177.00		917,659.00	97,814.00	0.00	0.00	0.00	265,704.00	Employee Benefits	3000-3999
551,876.00		528,128.00	0.00	0.00	0.00	0.00	23,748.00	Classified Salaries	2000-2999
2,337,042.00		1,535,174.00	223,115.00	0.00	0.00	0.00	578,753.00	Certificated Salaries	1000-1999
							6000-9999)	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	ATE AND LOCAL PR
5,968,610.00	0.00	4,669,149.00	332,698.00	0.00	0.00	0.00	966,763.00	TOTAL COSTS	
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	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
5,968,610.00	0.00	4,669,149.00	332,698.00	0.00	0.00	0.00	966,763.00	Total Direct Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0,00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
1,272,526.00		1,173,968.00	0.00	0.00	0.00	0.00	98,558.00	Services and Other Operating Expenditures	5000-5999
29,301.00		17,532.00	11,769.00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
1,462,463.00		1,098,945.00	97,814.00	0.00	0.00	0.00	265,704.00	Employee Benefits	3000-3999
867,278.00		843,530.00	0.00	0.00	0.00	0.00	23,748.00	Classified Salaries	2000-2999
2,337,042.00		1,535,174.00	223,115.00	0.00	0.00	0.00	578,753.00	Certificated Salaries	1000-1999
						r C		TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	TAL PROJECTED EX
432.00								UNDUPLICATED PUPIL COUNT	
Total	Adjustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

California Dept of Education SACS Financial Reporting Software - SACS V11 File: SEMAI, Version 9

3,572,579.00								3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)  TOTAL COSTS	
0.00								Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)	8980 8080
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	Total Indirect Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
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	Debt Service	7430-7439
0.00		0.00	0.00	0,00	0.00	0.00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services and Other Operating Expenditures	5000-5999
0.00		0.00	0,00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Employ ee Benefits	3000-3999
0.00		0.00	0.00	0,00	0,00	0.00	0.00	Classified Salaries	2000-2999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
								LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	OCAL PROJECTED EX
Total	Adjustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

0.00								5610, goals 5000-5999)  TOTAL COSTS	
								Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-	00 00 00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TOTAL BEFORE OBJECT 8980	
0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	Total Indirect Costs	
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
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	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0.00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services and Other Operating Expenditures	5000-5999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Books and Supplies	4000-4999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Employ ee Benefits	3000-3999
0,00		0.00	0.00	0.00	0.00	0.00	0.00	Classified Salaries	2000-2999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
	1							FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	FEDERAL ACTUAL E
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	Total Indirect Costs	
0.00							0.00	Program Cost Report Allocations (non-add)	PCRA
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs - Interfund	7350
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Transfers of Indirect Costs	7310
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	Debt Service	7430-7439
0.00		0.00	0.00	0.00	0.00	0.00	0.00	State Special Schools	7130
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services and Other Operating Expenditures	5000-5999
0.00		0.00	0.00	0.00	0.00	0.00	0,00	Books and Supplies	4000-4999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Employ ee Benefits	3000-3999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Classified Salaries	2000-2999
0.00		0.00	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
								TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	TOTAL ACTUAL EXP
432,00								UNDUPLICATED PUPIL COUNT	
Total	Adjustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

California Dept of Education SACS Financial Reporting Software - SACS V11 File: SEMAI, Version 9

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

													L0C/								_							9	5777
		7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	L ACTUAL EXPE	8980			PCRA	7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	Object Code
TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) TOTAL COSTS	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Program Cost Report Allocations (non-add)	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	1000-1999 Certificated Salaries	Description
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Education, Unspecified (Goal 5001)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	Regionalized Services (Goal 5050)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Program Specialist (Goal 5060)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Education, Infants (Goal 5710)
0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Preschool Students (Goal 5730)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Education, Ages 5-22 (Goal 5760)
0.00	0.00			0.00											0.00	0.00				0.00									Adjustments*
													Ì																Total

California Dept of Education SACS Financial Reporting Software - SACS V11 File: SEMAI, Version 9

	8980	Object Code
TOTAL COSTS	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)	Description
		Special Education, Unspecified (Goal 5001)
		Regionalized Services (Goal 5050)
		Regionalized Program Specialist (Goal 5060)
		Special Education, Infants (Goal 5710)
		Speciat Education, Preschool Students (Goal 5730)
		Spec. Education, Ages 5-22 (Goal 5760)
		Adjustments*
0.00	0.00	Total

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

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

and county

SELPA: Desert/Mountain (RR)

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

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

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

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

SECTION 2						SECTION 1
Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)	Total exempt reductions	Provide the condition number, if any, to be used in the calculation below:	<ol> <li>The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</li> <li>The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).</li> </ol>	<ul><li>a. Has left the jurisdiction of the agency;</li><li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li><li>c. No longer needs the program of special education.</li></ul>	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</li> <li>A decrease in the enrollment of children with disabilities.</li> <li>The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally conbecause the child:</li> </ol>	Exempt Reduction Under 34 CFR Section 300,204  If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the apply to combined state and local MOE standard, local only MOE standard, or both.
	0.00	State and Local			exceptionally costly program, as determined by the SEA,	a reduction to the required MOE standard. Reductions may
	0.00	Local Only			ned by the SEA,	. Reductions may

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

reduce their MOE requirement.

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

### Desert/Mountain (RR)

SELPA:

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

Account Code, Local Account Code, and		ESEA programs, SACS On	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 description of the activities paid with the freed up funds:
		0.00 (f)	Available to set aside for EIS (line (b) minus line (e), zero if negative)
		(e)	If (b) is less than (a).  Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).
			Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).
		0.00 (d)	Available for MOE reduction. (line (a) minus line (c), zero if negative)
		(c)	Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)
			If (h) is proper than (a)
		0.00 (b)	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)
			Current year funding (IDEA Section 619 - Resource 3315)
		0.00 (a)	Maximum available for MOE reduction (50% of increase in funding)
		0.00	Increase in funding (if difference is positive)
			Less: Prior y ear's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)
Local Only	State and Local	M	Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SECTION 3 SELPA: Desert/Mountain (RR) Column A Actual Expenditures Column B

# A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

Projected Exps.
(LP-I Worksheet)

Comparison Year FY 2023-24

Difference (A - B) Column C

FY 2024-25

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

5,457,044.00

5,048,026.00

0.00

5,048,026.00

511,566.00

5,968,610.00

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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.

5,457,044.00

5,048,026.00

409,018.00

0.00

0.00

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.		
	FY 2024-25	Projected Exps.
	FY 2023-24	Comparison Year
	Difference	

Ņ

Less: Exempt reduction(s) from SECTION 1

Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation a. Total special education expenditures
 b. Less: Expenditures paid from federal sources
 c. Expenditures paid from state and local sources

5,457,044.00

5,048,026.00

0.00

5,048,026.00

0.00

511,566.00

5,968,610.00

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: SEMAI, Version 9

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

### SELPA: Desert/Mountain (RR)

3,906.41	_	12,632.05	e. Per capita state and local expenditures (A2c/A2d)
363.00		432.00	d. Special education unduplicated pupil count
18,026.00	5,04	5,457,044.00	Net expenditures paid from state and local sources
0.00			Less: 50% reduction from SECTION 2

### B. LOCAL EXPENDITURES ONLY METHOD

165,289.00	3,407,290.00	3,572,579,00	Net expenditures paid from local sources
	0.00		Less: 50% reduction from SECTION 2
	0.00		Less: Exempt reduction(s) from SECTION 1
	3,407,290.00		Comparison y ear's expenditures, adjusted for MOE calculation
	0.00		Add/Less: Adjustments required for MOE calculation
	3,407,290.00	3,572,579.00	a. Expenditures paid from local sources
			Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
Difference	FY 2023-24	FY 2024-25	
	Comparison Year	Projected Exps.	

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.

Ņ

	363.00	432.00	b. Special education unduplicated pupil count
	3,407,290.00	3,572,579.00	Net expenditures paid from local sources
	0.00		Less: 50% reduction from SECTION 2
	0.00		Less: Exempt reduction(s) from SECTION 1
	3,407,290.00		Comparison year's expenditures, adjusted for MOE calculation
	0.00		Add/Less: Adjustments required for MOE calculation
	3,407,290.00	3,572,579.00	a. Expenditures paid from local sources
			Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.
Difference	FY 2023-24	FY 2024-25	
	Comparison Year	Projected Exps.	

File: SEMAI, Version 9

Page 9

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA: Desert/Mountain (RR)

c. Per capita local expenditures (B2a/B2b) 8,269.86 9,386.47 (1,116.62)

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,

	Sr. Director, Business Services		
E-mail Address		Telephone Number	(760) 254-1334

## First Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by SELPA (SP-I)

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA: Desert/Mountain (RR)

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

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: SEMAI, Version 9

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA: Dese

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)
PROJECTED EXP	PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0,00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0,00	0.00	0.00	0,00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (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
UNDUPLICATED PUPIL COUNT	PUPIL COUNT						
* Attach an addition	* Attach an additional about with applications of a contract of the contract o						

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA:

Desert/Mountain (RR)

Object Code	Description	Hesperia Unified (RR06)	Lucerne Valley Unified (RR07)	Needles Unified (RR08)	Oro Grande Elementary (RR09)	Silver Valley Unified (RR10)	Trona Joint Unified (RR11)
TOTAL PROJECT	TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	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
PROJECTED EXP	PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0,00	0.00	0.00	0.00	0.00
PROJECTED EXP	PROJECTED EXPENDITURES - Local Sources						

California Dept of Education SACS Financial Reporting Software - SACS V11 File: SEMAI, Version 9

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

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
UNDUPLICATED PUPIL COUNT	UNDUPLICATED PUPIL COUNT						
* Attack on addition							

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

## First Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by SELPA (SP-I)

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA:

Desert/Mountain (RR)

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

California Dept of Education SACS Financial Reporting Software - SACS V11 File: SEMAI, Version 9

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA:

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	Employ ee Benef its						
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
UNDUPLICATED PUPIL COUNT	PUPIL COUNT						
* Attach an addition	* ^************************************						

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

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA:

-		_												PRO														101	
8980			7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	PROJECTED EXPENDITURES - State and Local Sources			7350	7310		7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL PROJECTED EXPENDITURES - All Sources	Object Code
Contributions from Unrestricted Revenues to Federal Resources	TOTAL BEFORE OBJECT 8980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries	nd Local Sources	TOTAL COSTS	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs	Total Direct Costs	Debt Service	State Special Schools	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	Services and Other Operating Expenditures	Books and Supplies	Employ ee Benefits	Classified Salaries	Certificated Salaries		Description
	0.00	0.00			0.00										0.00	0.00			0.00										Excelsior Charter School Corona- Norco (RRA16)
	0.00	0.00			0.00										0.00	0.00			0.00										Academy for Academic Excellence (RRA2)
	0.00	0.00			0.00										0.00	0.00			0.00										Health Sciences High and Middle College (RRA9)
	0.00	0.00			0,00										0.00	0.00			0.00										Adjustments*
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Total

36 73890 0000000 Report SEMAI F815GBSKBN(2024-25)

SELPA:

0.00						UNDUPLICATED PUPIL COUNT
0.00	0.00	0.00	0.00	0,00	TOTAL COSTS	
0.00					Contributions from Unrestricted Revenues to State Resources	8980
0.00		0.00	0.00	0.00	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	8980
0.00	0.00	0.00	0.00	0.00	TOTAL BEFORE OBJECT 8980	
0.00	0.00	0.00	0.00	0.00	Total Indirect Costs	
0.00					Transfers of Indirect Costs - Interfund	7350
0.00					Transfers of Indirect Costs	7310
0.00	0.00	0.00	0.00	0.00	Total Direct Costs	
0.00					Debt Service	7430-7439
0.00					State Special Schools	7130
0.00					Capital Outlay (except objects 6600, 6700, 6910, & 6920)	6000-6999
0.00					Services and Other Operating Expenditures	5000-5999
0.00					Books and Supplies	4000-4999
0.00					Employ ee Benefils	3000-3999
0.00					Classified Salaries	2000-2999
0.00					Certificated Salaries	1000-1999
					Sources	PROJECTED EXPENDITURES - Local Sources
0.00	0.00	0.00	0.00	0.00	TOTAL COSTS	
Total	Adjustments*	Health Sciences High and Middle College (RRA9)	Academy for Academic Excellence (RRA2)	Excelsior Charter School Corona- Norco (RRA16)	Description	Object Code

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