2024-25 Second Interim AVERAGE DAILY ATTENDANCE

36 73890 0000000 Form AI F82383M9SH(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						
(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				The service		
Tab C. Charter School ADA)			Y HUES	TEN STATE		

BEST NET CONSORTIUM 52 - Silver Valley Unified School District Cash Flow Report - (As of 1/31/2025)

	Beginning Balance	Month	Month	Month	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
Major Range Description	7/1/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/20/2025	3/31/2020	4/30/2025	0/3/1/2020	UJUUZUZU	Acciden	Adjustiona	Total	una riojacarionas	Danger
nd 01 GENERAL FUND Fund Summary																		
Balance Sheet		28.678.591.83	28,478,311.49	30.264.797.49	31.870.011.91	38,013,650.67	35,421,846.90	34,472,599.36	32.004.534.84	30,547,539.57	30,992,297.53	33,944,350.17	32,710,202.98		(9,975,869.78)		33,177,754.75	
Beginning Month Cash	•	20,070,081.00	20,470,311.49	30,204,797.49	31,070,011.91	30,010,000.07	30,421,040.60	34,472,088.50	02,004,004.04	00,047,000,07	00,002,207.00	00,011,000.11	02,1 10,1111101		(-,,			
Balance Sheet																		
Revenue		2,847,651.00	2,847,651.00	3,780,632.00	2,847,651.00		932,982.00	1,139,061.00	1,161,009.96	3,588,576.24	1,161,009.98	1,161,009.98	3,483,029.88	_		24,950,264.00		24.950.264
LCFF Principal Apportionment (8010 to 8019)	· ·		2,847,051.00	3,760,032.00	2,047,031.00	158,358.19	325,865.70	22,946.12	991,732.97	67,618.16	225,393.86	969,193.58	47	100		2,809,761.00	_	2,809,761.
LCFF Property Taxes (8020 to 8079)		48,652.42	1,030,253.84	1.178.483.42	6,371,455,29	15,956.69	294,626.47	(494,050.67)	(348,152.51)	116.050.84	5,106,236.85	174,076.26	58,025.42	696,305.01		14,200,519,91	696,305.01	14,200,519.
Federal Revenue (8100 to 8299)		1,253.00				(71,915.72)	202.880.40	112,880.32	184,314.77	315,968.18	184,314,77	184,314,78	1,658,832.95	105,322.73		4,429,940.00	105.322.73	4,429,940,
Other State Revenue (8300 to 8599)	5	317,928.00	317,928.00	599,242.82 168.163.00	317,928.00 531,235.07	(71,915.72)	145,605,51	641,262.90	74,150.94	98,867.92	308.962.24	74,150.93	247,169.79	432,547.14		2.829.541.00	432,547,14	2,829,541.
Other Local Revenue (8600 to 8799)		288,752.58 3,504,237.00	253,913.00 4,449,745.84	5,728,521.24	10,068,269.36	(332,840.86)	1,901,960.08	1,422,099.67	2,063,056.13	4,187,081.34	6,985,917.68	2,562,745.51	5,447,058.04	1,234,174.88		49,220,025.91	1,234,174.88	49,220,025
Total Revenue		3,304,237.00	4,449,745.04	5,720,521.24	(0,000,209.30	(332,040.00)	1,801,800.00	1,422,000.01	2,000,000.10	4,101,001.04	0,000,011100	2,002,110	-, ,	.,,			1 1 1	
Expanditure					4 404 000 03	4 450 074 04	1.486.600.22	1,449,724.88	1,666,825.08	1,759,426,47	1,759,426,47	1,759,426.47	1,944,629.26	370,405.56	_	16,715,524.00	370.405.56	16.715.524.
Certificated Salary (1000 to 1999)			209,918.93	1,423,830.08	1,431,638.37	1,453,674.21	477,475,48	531,132.77	621,605.68	714.846.51	777,007.08	652,685.95	372,963.40	(31,080.28)		6,772,275,00	(31,080.28)	6,772,275
Classified Salary (2000 to 2999)	*	397,006.32	582,908.64	560,740.93	480,188.70	634,793.84	1,008,449,50	1,030,121.83	1,129,431.84	1,200,021,33	1,200,021.33	1,129,431.84	2,258,863.68	141,178.97		12,769,801.00	141,178.97	12,769,801.
Employee Benefit (3000 to 3999)		140,438.35	468,115.25	1,016,992.93	973,077.24	1,075,656.91				130,712,85	174,283.80	232,378.40	130,712.85	682,611.56		2,070,734.74	682,611.56	2,070,734
Books and Supplies (4000 to 4999)		(3,963.71)	76,932.43	93,098.39	150,902.32	193,434.09	41,654.05	66,312.16	101,665.55 563,930,56	666,463.40	768,996.22	768,996.22	615,196.98	1,743,058.12		9,871,362,91	1,743,058.12	9,871,382.
Services and Operating Expenditures (5000 to 5999)	(F)	1,024,760.94	422,964.61	634,742.36	822,032.71	501,810.21	650,722.35	687,688.23	12.196.77	12,196.77	121,967.69	97,574.15	60,983.85	914,757.69	-	1,419,828.00	914,757,69	1,419,828
Capital Outlay (6000 to 6999)	8	3,610.00	35,845.23	12,427.50	B,924.99	13,387.50	35,400.00	90,555.86	12,196.77		121,807.08	(97,980.11)	(373,316.60)	453,933,15		38,747.00	453,933.15	38,747.
Other Outgo (7100 to 7499)	-	-	~		38,155.02	-		124,617.43	•	(106,661.89)	***	(87,860.11)	(070,010.00)	355,338,00		355,338.00	355,338,00	355,338
Interfund Transfers Out (7600 to 7829)				-		0.070.750.70		3,980,153,16	4.095.655.46	4.377.005.44	4.801.702.59	4,542,512.92	5,010,033,42	4,630,202.77		50,013,610.65	4,630,202.77	50,013,610
Total Expenditure		1,561,851.90	1,794,685.09	3,741,832.19	3,904,917.35	3,872,756.76	3,700,301.60		(2,032,599.33)	(189,924.10)	2,184,215.09	(1,979,767.41)	437,024.62	(3,396,027.89)		(793,584.74)	(3,396,027.89)	00,010,010
Revenue Less Expense		1,942,385.10	2,655,060.75	1,984,689.05	6,163,352.01	(4,205,597.62)	(1,798,341.52)	(2,558,053.49)	(2,032,388.33)	(108,824.10)	2,104,215.09	(1,878,707.41)	407,024.02	(3,380,027.08)		(100,004,74)	(0,000,027.00)	
Balance Sheet																		
Assets													(225,655,00)		50,000.00	(175,655.00)	50,000,00	
Cash not in Treasury (9111 to 9199)	(175,655.00)	-			-		29	2900			- 1	- 5			50,000.00	1,685,301.14	50,000.00	
Accounts Receivable (9200 to 9299)	1,665,301.14	-	81,925.93	15,952.54	1,214.45	954,745.05	55	514,087.68	63,638.30	1,968.19	- 1	-	31,769.00	-		450,781.37		
DUE FROM OTHER FUNDS (9310)	450,781.37		-	72	1.0	450,781.37		2+1	•	-		**				400,761.37	-	
DUE FROM OTHER FUNDS SET-UP (9319)		-	-	-	-			(*)						(00.004.40)		117,757.47	(00.004.40)	
Stores (9320 to 9329)	117,757.47	-	9,501.49	15,197.10	(29,541.68)	27,064.35	(8,078.64)	(12,062.72)	(13,881.31)	(34,703.27)	(13,881.31)	25,449.07	185,015.49	(32,321.10)			(32,321.10)	
PREPAID EXPENDITURES (9330)	9,143.83	·			9,143.83			(747)		(00 705 05)	(10.001.01)	25,449,07	(8,870.51)	(32,321.10)	50,000.00	9,143.83	17,678.90	
Total Assets	2,067,328.81		91,427.42	31,149.64	(19,183.40)	1,432,590.77	(8,078.64)	502,024.96	49,756.99	(32,735.08)	(13,881.31)	25,449.07	(8,870.51)	(32,321,10)	30,000.00	2,007,320.01	17,070.80	
Liabilities																		
Accounts Payables (9500 to 9559,9590 to 9599)	4,279,793.5B	1,491,519.34	752,549.66	498,707.22	81,465.40	283,763.52	6,601.19	1,010,571.19		41	1,546.16		153,069.90	141		4,279,793.58		
DUE TO OTHER FUNDS (9610)	23,008.16			78	4,976.00	18,032.16										23,008.16		
Total Liabilities	4,302,801.74	1,491,519.34	752,549.66	498,707.22	86,441.40	301,795.68	6,601.19	1,010,571.19	-		1,546.16	300	153,089.90	-		4,302,801.74	5.4	
Non Operating																		
Suspense Accounts (9560 to 9589)		651,146.10	207,452.51	(88,082.95)	(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			4,149,871.60	
Total Non Operating		651,146.10	207,452.51	(88,082 95)	(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	50.000.77	(0.005.470.55)	4,149,871.60	
Balance Sheet		(2,142,665.44)	(868,574.75)	(379,474.63)	(19,713.25)	1,613,793.85	849,093.98	89,988.97	575,604.08	834,682.06	767,837.55	745,620.22	30,527.15	(4,182,192.70)	50,000.00	(2,235,472.93)	(4,132,192.70)	
Net Increase/Decrease		(200,280.34)	1,788,486.00	1,605,214.42	6,143,638.76	(2,591,803.77)	(949,247.54)	(2,468,064.52)	(1,456,995.27)	444,757,96	2,952,052.64	(1,234,147.19)	467,551.77	(7,578,220.59)	50,000.00	(3,029,057.67)	(7,528,220.59)	
Total Ending Cash Balance		28,478,311.49	30,264,797.49	31,870,011.91	38,013,650.67	35,421,846.90	34,472,599.36	32,004,534.84	30,547,539.57	30,992,297.53	33,944,350.17	32,710,202.98	33,177,754.75				25,649,534.16	

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 2/27/2025; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Prior Year Actuals Percentage; Fund = 01

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

36 73890 0000000 Form Cl F82383M9SH(2024-25)

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NOTICE OF CRITERIA AND STANDARDS sections 33129 and 42130)	SREVIEW. This interim report was based upon and reviewed us	ing the state-adopted Criter	ia and Standards. (Pursuant to Education Code (EC)
Signed:		Date:	
	District Superintendent or Designee		
NOTICE OF INTERIM REVIEW. All action s	shall be taken on this report during a regular or authorized speci	al meeting of the governing	board.
To the County Superintendent of Schools:			
This interim report and certification	n of financial condition are hereby filed by the governing board	of the school district. (Purs	suant to EC Section 42131)
Meeting Date: March	04, 2025	Signed:	
CERTIFICATION OF FINANCIAL CONDIT	ION		President of the Governing Board
X POSITIVE CERTIFICATION	N		
	ning Board of this school district, i certify that based upon cum and subsequent two fiscal years.	ent projections this district v	vill meet its financial obligations
QUALIFIED CERTIFICATION	ON		
	ning Board of this school district, I certify that based upon curr iscal year or two subsequent fiscal years.	ent projections this district r	nay not meet its financial
NEGATIVE CERTIFICATIO	N		
	ning Board of this school district, I certify that based upon curre er of the current fiscal year or for the subsequent fiscal year.	ent projections this district v	vill be unable to meet its financial
Contact person for additional infor	rmalion on the interim report:		
Name: Robin :	Schreiner	Telephone:	(760) 254-1334
Title: Sr. Dire	rector, Business Services	E-mail:	rschreiner@svusdk12.net
3			

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 ANI	D 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 first interim.	х	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 years.	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 first interim.	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 first interim.	х	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
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	

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

36 73890 0000000 Form CI F82383M9SH(2024-25)

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PPLEMENT	AL INFORMATION		No	Ye
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		х
\$2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
\$3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Confingent 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	
\$5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? 	х	
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		 If yes, have there been changes since first interim in OPEB liabilities? 	n/a	
\$7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since first interim in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	х	
		Classified? (Section S8B, Line 1b))
		 Management/supervisor/confidential? (Section S8C, Line 1b) 	х	
\$8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3))
		Classified? (Section S8B, Line 3)	n/a	
89	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	x	

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	
А3	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?	x	
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?	х	
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	Have there been personnel changes in the superintendent or chief business of ficial (CBO) positions within the last 12 months?	x	

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

36 73890 0000000 Form ESMOE F82383M9SH(2024-25)

	Fı		2024-25		
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	50,013,610.65	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,166,880.91	
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	1,419,828.00	
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	Ali	9200	7651	0,00	
		All except 5000-			
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	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00	
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)					
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.	Must not include expe A or D1.	0.00		
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)		P. Francisco	47,071,563.74		
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)*			A - 118 -	2,052.00	
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,939,36	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Tota	ı	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	
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 	:		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			41,970,663.40	21,819.15	
B. 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)			47,071,563.74	22,939.36	
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 requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			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 the two percentages)			0.00%	0.00%	

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

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ment may be
Expenditures Per ADA
0.00

Second Interim 2024-25 Projected Year Totals Indirect Cost Rate Worksheet

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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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

2,359,486.00

- 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 pay roll, 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.

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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)

33,724,579.00

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)

7.00%

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)

2,631,445.00

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

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

415,364.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,000.
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.
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)	478,465.
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.
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,565,274.
9. Carry-Forward Adjustment (Part IV, Line F)	0.
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,565,274.
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,536,769.
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,933,062.
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,139,882.
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	278,575.
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	
	0.
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	838,359.
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.
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.
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.
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)	6,356,751.
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.
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	308,996.
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,139,434.
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	43,746,815.
. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	(Example 2
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.15
	-
. Preliminary Proposed Indirect Cost Rate	
Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	

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

Second 2024-25 Project Indirect Cost R

Silver Valley Unified San Bernardino County Second Interim 2024-25 Projected Year Totals Indirect Cost Rate Worksheet

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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)	3,565,274.19
B. Carry-forward adjustment from prior year(s)	
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	4
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	8
(approvied 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 approvied 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 approvied rate (Part III, Line D) if one-third of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	0.00

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

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

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	3.61%	28,761,979.00	2.02%	29,343,155.00
2. Federal Revenues	8100-8299	13,033,639.00	.05%	13,039,517.00	(.02%)	13,036,769.00
3. Other State Revenues	8300-8599	862,409.00	.01%	862,509.00	(1.74%)	847,489.00
4. Other Local Revenues	8600-8799	1,274,800.00	(55.30%)	569,800.00	0.00%	569,800.00
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	(3,836,942.00)	3.51%	(3,971,775.00)	1.29%	(4,022,980.00
6. Total (Sum lines A1 thru A5c)		39,093,931.00	.43%	39,262,030.00	1.30%	39,774,233.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries			J. 4. 10 P.			
a. Base Salaries		14 (2 - 1)		13,177,024.00		13,819,821,00
b. Step & Column Adjustment				135,756.00		137,750.0
c. Cost-of-Living Adjustment					EST PUT S	
d. Other Adjustments			PATE X	507,041.00		120,458.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,177,024.00	4.88%	13,819,821.00	1.87%	14,078,029.0
2. Classified Salaries		A CHILLIAN			en (v regime)	
a. Base Salaries				5,449,776.00		5,699,861.0
b. Step & Column Adjustment				66,809.00		67,677.0
c. Cost-of-Living Adjustment					7-5-11-6	
d. Other Adjustments			Halanken)	183,276.00		15,458.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,449,776.00	4.59%	5,699,861.00	1.46%	5,782,996.0
3. Employee Benefits	3000-3999	9,374,936.00	(6.14%)	8,799,106.00	13.62%	9,997,307.0
4. Books and Supplies	4000-4999	1,231,238.00	(24.43%)	930,425.00	3.02%	958,480.0
5. Services and Other Operating Expenditures	5000-5999	7,207,240.00	4.14%	7,505,618.00	8.07%	8,111,394.0
6. Capital Outlay	6000-6999	997,320.00	(59.89%)	400,000.00	0.00%	400,000.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	38,747.00	0.00%	38,747.00	0.00%	38,747.0
8. 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)		2,51,517				
11. Total (Sum lines B1 thru B10)		37,831,619.00	(.82%)	37,521,620.00	5.73%	39,670,016.0
C. NET INCREASE (DECREASE) IN FUND BALANCE			STATE OF THE			
(Line A6 minus line B11)		1,262,312.00		1,740,410.00		104,217.0
D. FUND BALANCE	-				THE PERSON	
1.Net Beginning Fund Balance(Form 01I, line F1e)		21,265,847.42		22,528,159.42	The Carte	24,268,569,4
2. Ending Fund Balance (Sum lines C and D1)		22,528,159,42		24,268,569.42		24,372,786,4
3. Components of Ending Fund Balance (Form 01I)					Joven L.	
a. Nonspendable	9710-9719	166,319.91		166,319.91		166,319.9
b. Restricted	9740					
c. Committed	1					
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		7,900,000.00		6,900,000.0

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Description	Object Codes	Projected Year Totals (Form 011) (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	1,500,408.00		1,481,091.00		1,509,036.00
Unassigned/Unappropriated	9790	9,961,431.51		10,721,158.51		11,797,430.51
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,528,159.42		24,268,569.42	1081 5 41	24,372,786.42
E. AVAILABLE RESERVES					The LEG	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,500,408.00		1,481,091.00		1,509,036.00
c. Unassigned/Unappropriated	9790	9,961,431,51		10,721,158.51		11,797,430.51
(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	100	0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	- 36 J	0.00	Entrate and	0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,461,839.51		12,202,249.51		13,306,466.51

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.

2025-26 moved salaries to unrestricted from Lrng Recovery Block Grant that ended. 2026-27 moved salaries to unrestricted from Eqty Multiplier.

010-8099 100-8299 300-8599 500-8799 900-8929 930-8979 980-8999	0.00 1,166,880.91 3,567,531.00 1,554,741.00 0.00	0.00% (4.68%) 0.00% 1.19%	0.00 1,112,276.00 3,567,531.00 1,573,189.00	0.00% 0.00%	0,00
100-8299 300-8599 500-8799 900-8929	1,166,880.91 3,567,531.00 1,554,741.00	(4.68%) 0.00%	1,112,276.00 3,567,531.00		0.0
100-8299 300-8599 500-8799 900-8929	1,166,880.91 3,567,531.00 1,554,741.00	(4.68%) 0.00%	1,112,276.00 3,567,531.00		0.00
100-8299 300-8599 500-8799 900-8929	1,166,880.91 3,567,531.00 1,554,741.00	(4.68%) 0.00%	1,112,276.00 3,567,531.00		0.00
300-8599 500-8799 300-8929 330-8979	3,567,531.00 1,564,741.00 0.00	0.00%	3,567,531.00	0.00%	
600-8799 900-8929 930-8979	1,554,741.00				1,112,276,00
900 -8 929 930 -8 979	0,00	1.19%	1,573,189.00	(6.10%)	3,349,819.00
30-8979				0.00%	1,573,189,00
30-8979					
	0.00	0.00%	0.00	0.00%	0.00
980-8999		0.00%	0.00	0.00%	0.00
	3,836,942.00	3.51%	3,971,775.00	1.29%	4,022,980,00
	10,126,094.91	.97%	10,224,771.00	(1.63%)	10,058,264.00
			3,538,500,00	PARTERIAL	3,061,629.00
			30,170.00		31,253.00
	18 St. N. S.		00,170.00		01,200,00
		1 107 5 14:	(507,041.00)		(120,458.00
000-1999	3,538,500,00	(13,48%)	3,061,629.00	(2.91%)	2,972,424.00
	6,000,000.00	(10.4070)	0,001,023.00	(2.5170)	2,372,424.00
			1,322,499.00		1,156,415.0
	18 E S 1 9 B		17,192.00		15,033.00
		The state of the s	17,132.00		10,033.00
			(183,276.00)		/15 450 00
000-2999	4 222 400 00	(40.50%)		(040)	(15,458.00)
000-2000	1,322,499.00	(12,56%)	1,156,415.00	(.04%)	1,155,990.00
000-3999	3,394,865.00	26.77%	4,303,719.00	(19.83%)	3,450,331.00
	839,496.74	(40.56%)	498,970.00	(.65%)	495,721.00
					2,180,823.00
- 1	422,508.00	(11.03%)	375,896.00	0.00%	375,896.00
7299, 7400- 7499	0.00	0.00%	0.00	0.00%	0.00
i00-7399	0,00	0.00%	0.00	0.00%	0.00
00-7629	0,00	0.00%	0.00	0.00%	0.00
30-7699	0.00	0.00%	0.00	0.00%	0.00
	12,181,991.65	(2,74%)	11,848,075,00	(10.27%)	10,631,185.00
	(2,055,896.74)	BAR I ST	(1,623,304.00)	1-1.771012	(572,921.00)
	5,177,271.48		3,121,374.74	I'M all I	1,498,070.74
	3,121,374.74		1,498,070.74		925,149.74
10-9719	0.00		0.00		0,00
9740	3,121,375.02		1,498,070.74		925,149.74
	TENUL FIN	27. 2			
9750	le simila		ALL STREET, ST	4 TY	
			MVV J. TOX		
9760					
3	300-7399 300-7629 330-7699 710-9719 9740	000-6999 422,508.00 7299, 7400- 7499 0.00 300-7399 0.00 300-7629 0.00 12,181,991.65 (2,055,896.74) 5,177,271.48 3,121,374.74 710-9719 0.00 9740 3,121,375.02	100-6999 422,508.00 (11.03%) 17299, 7400-7499 0.00 0.00% 100-7629 0.00 0.00% 12,181,991.65 (2.74%) 12,181,991.65 (2.74%) 15,177,271.48 3,121,374.74 1710-9719 0.00 9740 3,121,375.02	1000-6999 422,508.00 (11.03%) 375,896.00 (7299, 7400-7499 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00	1000-6999

2024-25 Second Interim General Fund Multiyear Projections Restricted

36 73890 0000000 Form MYPI F82383M9SH(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					Vinite	
(Line D3f must agree with line D2)		3,121,374.74	NEW THE	1,498,070.74		925,149.74
E. AVAILABLE RESERVES						
1. General Fund)		THE OWNER	-24		ATTENDED	
a. Stabilization Arrangements	9750				MAIN STATE	
b. Reserve for Economic Uncertainties	9789	1 - 3 - 6	1 1 1			
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve		100		200		
projections in Columns C and E for subsequent years 1 and 2)					- Wilcon	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						9 700
a. Stabilization Arrangements	9750	- 4	Resident	. 7111	- S - W - T	
b. Reserve for Economic Uncertainties	9789	HE'V HE				
c, Unassigned/Unappropriated	9790	77.8 J 25		3.7		
3. Total Available Reserves (Sum lines E1a thru E2c)					- Y) Y	

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.

2025-26 moved salaries to unrestricted from Lmg Recovery Block Grant that ended. 2026-27 moved salaries to unrestricted from Eqty Multiplier.

	Unrestricte	ed/Restricted		F82383M9\$H(2024-25		
Description	Object Codes	Projected Year Totals (Form 01!) (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	3.61%	28,761,979.00	2.02%	29,343,155.0
2. Federal Revenues	8100-8299	14,200,519.91	(.34%)	14,151,793.00	(.02%)	14,149,045.0
3. Other State Revenues	8300-8599	4,429,940.00	0.00%	4,430,040.00	(5.25%)	4,197,308.0
4. Other Local Revenues	8600-8799	2,829,541.00	(24.26%)	2,142,989.00	0.00%	2,142,989.0
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)		49,220,025.91	.54%	49,486,801.00	.70%	49,832,497.0
B. EXPENDITURES AND OTHER FINANCING USES			2			
1. Certificated Salaries					1 4 1	
a. Base Salaries				16,715,524.00	25 N 3. 1	16,881,450.0
b. Step & Column Adjustment			8 1847 8 1	165,926.00		169,003.0
c. Cost-of-Living Adjustment		1 1		0.00	Walasa Arti	0.0
d. Other Adjustments				0,00		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,715,524.00	.99%	16,881,450.00	1.00%	17,050,453,0
2. Classified Salaries				10,000,000		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
a. Base Salaries				6,772,275,00		6,856,276.0
b. Step & Column Adjustment			W. 1, = Y.10	84,001,00		82,710.0
c. Cost-of-Living Adjustment				0,00	TO DECEMBE	0.0
d. Other Adjustments		Tale in 14	N. J. W. L. P.	0,00		0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,772,275.00	1.24%	6,856,276.00	1.21%	6,938,986.0
3. Employee Benefits	3000-3999	12,769,801.00	2.61%	13,102,825.00	2.63%	13,447,638.0
Books and Supplies	4000-4999	2,070,734.74	(30.97%)	1,429,395.00	1.74%	1,454,201.0
Services and Other Operating Expenditures	5000-5999	9,871,362,91	.87%	9,957,064.00	3,37%	
Services and Other Operating Experiorities Capital Outlay	6000-6999		(45,35%)			10,292,217.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-	1,419,828.00 38,747.00	<u> </u>	775,896.00 38,747.00	0.00%	775,896.0 38,747.0
	7499		0.00%		0.00%	
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	0.00	0.00%	0.00	0.00%	0.0
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				0.00	0.50%	0.0
11. Total (Sum lines B1 thru B10)		50,013,610.65	(1.29%)	49,369,695.00	1.89%	50,301,201.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(793,584.74)		117,106.00		(468,704.0
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		26,443,118.90		25,649,534.16		25,766,640.1
2. Ending Fund Balance (Sum lines C and D1)		25,649,534.16		25,766,640.16		25,297,936.1
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	166,319.91		166,319.91		166,319.9
b. Restricted	9740	3,121,375.02	112 732	1,498,070.74	TO THE	925,149.7
c. Committed						
Stabilization Arrangements	9750	0,00		0.00	1 4 17 6	0,0
2. Other Commitments	9760	4,000,000.00	71	4,000,000.00		4,000,000.0
d. Assigned	9780	6,900,000.00		7,900,000.00	4 1 1 1 1	6,900,000.0
e. Unassigned/Unappropriated	1					
Reserve for Economic Uncertainties	9789	1,500,408.00		1,481,091.00	Tale	1,509,036.0

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	9,961,431.23	n-Lin-kini	10,721,158.51		11,797,430.5
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,649,534.16		25,766,640.16		25,297,936.16
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund			10000			
a. Stabilization Arrangements	9750	0.00	15 5 8	0.00		0.0
b. Reserve for Economic Uncertainties	9789	1,500,408.00		1,481,091.00	St. St.	1,509,036.0
c. Unassigned/Unappropriated	9790	9,961,431.51		10,721,158.51		11,797,430.5
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.28)		0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			7 1 2			
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)		11,461,839.23		12,202,249.51	Real Harman	13,306,466.5
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22,92%		24.72%		26.459
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
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				
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 p	rojections)	2,052.00		1,997.75		1,997.7
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)	n No)	50,013,610.65		49,369,695.00	Beer part of	50,301,201.0
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	,	0.00		0.00	THE REAL PROPERTY.	0.0
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		50,013,610.65		49,369,695,00		50,301,201.0
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3'
e. Reserve Standard - By Percent (Line F3c times F3d)		1,500,408.32		1,481,090.85	A Park Laboratory	1,509,036.0
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	The same	0.00		0.0
g. Reserve Standard (Greater of Line F3e or F3f)		1,500,408.32	S SAUTIN	1,481,090.85		1,509,036.0
 h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) 		YES		YES		YES

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

	Direct Costs	s - Interfund	Indirect Cost	s - 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 Fun 9610
DII GENERAL FUND								TO PAGE
Expenditure Detail	0.00	0.00	0.00	0.00				1 7 5 1
Other Sources/Uses Detail					0.00	355,338.00	118 5	
Fund Reconciliation							114 11	
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								7.7
Expenditure Detail	0.00	0.00	0.00	0.00			1.412	
Other Sources/Uses Detail					0.00	0.00	17 6	
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND							THE PARTY	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	S 111 (1				0.00	0.00		
Fund Reconciliation								T THE
IOI SPECIAL EDUCATION PASS-THROUGH FUND	like to my					25/11		
Expenditure Detail								
Other Sources/Uses Detail								1146
Fund Reconciliation								
11 ADULT EDUCATION FUND							Me	
Expenditure Detail	0.00	0,00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				l				1
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		1000
Fund Reconciliation			li .					
31 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				11100
Other Sources/Uses Detail			- C d	1 12 1	0.00	0.00		
Fund Reconciliation			10,000					
14 DEFERRED MAINTENANCE FUND								51 (*)
Expenditure Detail	0.00	0.00	AND REST	Spinning				7- 1-45
Other Sources/Uses Detail				1 Y 11/2	0.00	0.00		
Fund Reconciliation			3 1				100	
15I PUPIL TRANSPORTATION EQUIPMENT FUND							m	11349
Expenditure Detail	0,00	0.00	7 1	1 1 1 m				
Other Sources/Uses Detail			1112		0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				ALC: NO.			376 0	
Expenditure Detail	The second							and.
Other Sources/Uses Detail			R - 1		0.00	0.00		11111
Fund Reconciliation								120 3
18I SCHOOL BUS EMISSIONS REDUCTION FUND				- 3 Y Y				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND				1				
Expenditure Detail	0.00	0.00	0.00	0.00	A TRI			
Other Sources/Uses Detail			-Wy = 111			0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	12-24							
Expenditure Detail	100			12/15/15				
Other Sources/Uses Detail				81,51 B IS	0.00	0.00		
Fund Reconciliation				- 4.	5.50	0.00		
21 BUILDING FUND			non firms	R 15 "				
Expenditure Detail	0.00	0.00		3 7 1				
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0,00	0.00		
25I CAPITAL FACILITIES FUND			Jan 7 8-11					
		0.00						
Expenditure Detail	0.00	0.00	110					
Other Sources/Uses Detail					0.00	0.00		

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

		FOR ALL	FONDS					
	Direct Costs	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
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND			511111111	TO COMPANY				
Expenditure Detail	0.00	0.00		R = 100_E1			Made.	5 - 5
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			SEPART OF	1 5100				
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail				he hidin	0.00	0.00	DESCRIPTION OF THE PERSON OF T	1
Fund Reconciliation								THE SHE
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail	0.00	0,00					The last state	100
Other Sources/Uses Detail	0.00	0,00			255 229 00	0.00		
Fund Reconciliation					355,338.00	0.00		(F) 188
49! CAP PROJ FUND FOR BLENDED COMPONENT UNITS							53,111	
Expenditure Detail	0.00	0,00		1			10.00	
Other Sources/Uses Detail	0.00	0.00		1 10 1	0.00	0.00	-	
Fund Reconciliation		F 1 8 1		E. Land				
51I BOND INTEREST AND REDEMPTION FUND		, - I 1	EL TAGES	Liferi VIII.				
Expenditure Detail	and State of							
Other Sources/Uses Detail		1000			0.00	0,00	the state of the	
Fund Reconciliation	THE RESERVE	.45	No.					(A) 12
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail	- 7 - 1	13 96			0.00	0.00		BY.
Fund Reconciliation	ILLE OF BE	(2) Je 10					State of the last	
53I TAX OVERRIDE FUND	10011.0							
Expenditure Detail	95771							
Other Sources/Uses Detail	7.00	111			0.00	0,00		
Fund Reconciliation	Marie E		11	Service Service				
56I DEBT SERVICE FUND	681 57			500				31.3
Expenditure Detail								112
Other Sources/Uses Detail					0.00	0.00		- 77
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0,00	0.00	The state of			
Other Sources/Uses Detail						0.00		DEC. 1
Fund Reconciliation	-							
61I CAFETERIA ENTERPRISE FUND	1							E71.00
Expenditure Detail	0.00	0,00	0,00	0,00			102 - 44	3000
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		14.75
					1		168	
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0,00	0.00		
Fund Reconciliation			10.00		0,00	0.00	ALC: NO	11 53
63I OTHER ENTERPRISE FUND								T ST
Expenditure Detail	0.00	0.00	'n					7 453
Other Sources/Uses Detail	5.50	0.00	A	0-1-316	0.00	0.00		
Fund Reconciliation			1		5.50	0.00		
66I WAREHOUSE REVOLVING FUND				1 2 1 9			100	
Expenditure Detail	0.00	0.00		2 7 74				
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation			THE WIND					
87I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00	1. 2.1 (2.1			1		
Other Sources/Uses Detail	S2000			91.51	0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND	Den live					1 2 2 1	F15 - 64.0	
Expenditure Detail						ST ET L		
Other Sources/Uses Detail					0.00	4.5716		
Fund Reconciliation				YUVEE				
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND						RE-TVE		

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

36 73890 0000000 Form SIAI F82383M9SH(2024-25)

	Direct Costs	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	S =- 3					WMED
Other Sources/Uses Detail				I FLER I	0.00	ru i i		
Fund Reconciliation		- 11.5	July 19	0.0				111111
76I WARRANT/PASS-THROUGH FUND	100		J = 1, T = 18	The State	1000			
Expenditure Detail			THE YOUR P					
Other Sources/Uses Detail	18 16 15		and utter		A - 14 A	- 1		
Fund Reconciliation								
95I STUDENT BODY FUND		12 12 12	DF 1 13		Series III		- 3.5	
Expenditure Detail		S = 100	-1 -1				and the W	11.
Other Sources/Uses Detail	71 0 1 5		10 10 10	The Article			11 12	THE PARTY
Fund Reconciliation	file dustal							17. 11
TOTALS	0.00	0.00	0.00	0.00	355,338.00	355,338.00		THE LEW

Second Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F82383M9SH(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 interior	m certification.			
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Attendance				
STANDARD: Projected funded average daily attendance (ADA) interim projections.	for any of the current fiscal ye	ear or two subsequent fiscal years	has not changed by more than	n two percent since first
District's ADA S	Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variances				
DATA ENTRY: First Interim data that exist will be extracted into the first co be extracted; otherwise, enter data for all fiscal years. Enter district regular				
	Estimated F	unded ADA		
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
Fiscal Year	(Form 01CSi, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2024-25)				
District Regular	2,052.00	2,052.00		
Charter School	0.00	0.00		
Total ADA	2,052.00	2,052.00	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	2,052.00	2,052.00		
Charter School				
Total ADA	2,052.00	2,052.00	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	2,052.00	2,052.00		
Charter School Total ADA	2,052.00	2,052.00	0.0%	Met
TOTAL ADA	2,032.00	2,032,00	0.076	Met
1B. Comparison of District ADA to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.				
1a. STANDARD MET - Funded ADA has not changed since first into	erim projections by more than to	wo percent in any of the current y	ear or two subsequent fiscal y	ears.
Explanation:				
(required if NOT met)				

Second Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F82383M9SH(2024-25)

2	ERION:	
z.		

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

District's Enrollment	Standard Percentage Range:	-2.0% to +2.0%							
2A. Calculating the District's Enrollment Variances									
DATA ENTRY: First Interim data that exist will be extracted; otherwise, entering enrollment and charter school enrollment corresponding to financial data re			econd column for all fiscal yea	rs. Enter district regular					
	Enrollment								
	First Interim	Second Interim							
Fiscal Year	(Form 01CSI, Item 2A)	CALPADS/Projected	Percent Change	Status					
Current Year (2024-25)									
District Regular	2,183,00	2,183.00							
Charter School									
Total Enrollment	2,183.00	2,183.00	0.0%	Met					
1st Subsequent Year (2025-26)									
District Regular	2,123.00	2,123.00							
Charter School									
Total Enrollment	2,123.00	2,123.00	0.0%	Met					
2nd Subsequent Year (2026-27)									
District Regular	2,123.00	2,123.00							
Charter School									
Total Enrollment	2,123.00	2,123.00	0.0%	Met					
00.00									
2B. Comparison of District Enrollment to the Standard									
DATA ENTRY: Enter an explanation if the standard is not met.									
STANDARD MET - Enrollment projections have not changed sir	nce first interim projections by mor	re than two percent for the curren	t vear and two subsequent fisc	cal vears.					
	prayanting by mor		- y	3					
Explanation:									
·									

Second Interim General Fund School District Criteria and Standards Review

36 73890 0000000 Form 01CSI F82383M9SH(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 fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

		P-2 ADA	Enrollment		
			CALPADS Actual	Historical Ratio	
Fiscal Year		(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment	
Third Prior Year (2021-22)					
District F	Regular	1,779	1,941		
Charter	School				
	Total ADA/Enrollment	1,779	1,941	91.7%	
Second Prior Year (2022-23)					
District F	Regular	1,803	1,949		
Charter	School				
	Total ADA/Enrollment	1,803	1,949	92.5%	
First Prior Year (2023-24)					
District F	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 (histor	ical average ratio plus 0.5%);	93.2%	
			<u> </u>		

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 Year		(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)					
District Regular		2,052	2,183		
Charter School		0			
	Total ADA/Enrollment	2,052	2,183	94.0%	Not Met
1st Subsequent Year (2025-26)					
District Regular		1,998	2,123		
Charter School					
	Total ADA/Enrollment	1,998	2,123	94.1%	Not Met
2nd Subsequent Year (2026-27)					
District Regular		1,998	2,123		
Charter School					
	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 fiscal years. 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)	

Second Interim General Fund School District Criteria and Standards Review

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Second Interim General Fund School District Criteria and Standards Review

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4. CRITERION: LCF	F Revenue
-------------------------------------	-----------

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

District's LCFF Revenue Standard Percentage Range: -2,0% to +2,0%

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

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

LCFF Revenue

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

First Interim

Second Interim

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2024-25)	27,760,025.00	27,760,025.00	0.0%	Met
1st Subsequent Year (2025-26)	28,711,687.00	28,761,979.00	,2%	Met
2nd Subsequent Year (2026-27)	29,167,415.00	29,343,155,00	.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

 STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the currer

Explanation:	
(required if NOT met)	

Second Interim General Fund School District Criteria and Standards Review

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5. CRITERION: Salaries and Benefits

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

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

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

Unaudited Actuals - Unrestricted

(Resources	Ratio		
Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
20,428,340.50	27,779,983.49	73,5%	
22,973,812.51	30,964,623.29	74.2%	
25,086,084.12	33,862,078.03	74.1%	
	Historical Average Ratio;	73.9%	
	Salaries and Benefits (Form 01, Objects 1000-3999) 20,428,340.50 22,973,812.51	(Form 01, Objects 1000- 3999) (Form 01, Objects 1000- 7499) 20,428,340.50 27,779,983.49 22,973,812.51 30,964,623.29 25,086,084.12 33,862,078.03	

	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 standard percentage):	70.9% to 76.9%	70.9% to 76.9%	70.9% to 76.9%

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 011, 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)	28,001,736.00	37,476,281.00	74.7%	Met
1st Subsequent Year (2025-26)	28,318,788.00	37,193,578.00	76.1%	Met
2nd Subsequent Year (2026-27)	29,858,332.00	39,366,953.00	75.8%	Met

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

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

١.	CTANDADD MET	Datio of	total unrestricted salaries	and banafita t	a tatal uprantriatas	l avanamituman be		for the comment		honous dincel uses.
ıa,	SIMBUARD MEI	· Kallo ul	total unrestricted salaries	and penents t	o total unrestricted	i expenditures na	as met the standard	for the current	vear and two su	ibseduent fiscal vears.

Explanation:	
(required if NOT met)	

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6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range. First Interim Second Interim Projected Year Totals Projected Year Totals Change Is Outside Object Range / Fiscal Year (Form 01CSI, Item 6A) (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Current Year (2024-25) 14,199,210.00 14,200,519.91 0.0% Νo 1st Subsequent Year (2025-26) 14,137,491.00 14.151,793.00 .1% Nο 2nd Subsequent Year (2026-27) 14,134,743.00 14,149,045.00 .1% No Explanation: (required if Yes) Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) Current Year (2024-25) 4,481,372.00 4,429,940.00 -1.1% No 1st Subsequent Year (2025-26) 4, 105, 158, 00 4.430.040.00 7.9% Yes 2nd Subsequent Year (2026-27) 4,105,396.00 4,197,308.00 2.2% No Explanation: Equity Multiplier funding extended another fiscal year. (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) Current Year (2024-25) 2,295,352.00 2,829,541.00 23.3% Yes 1st Subsequent Year (2025-26) 1,795,352.00 2,142,989.00 19.4% Yes 2nd Subsequent Year (2026-27) 1,795,352.00 2,142,989.00 19.4% Yes Explanation: Current year increase to interest income as well as AB602 funding. Two subsequent years decrease in interest income. (required if Yes) Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2024-25) 2,019,087.74 2,070,734.74 2.6% No 1st Subsequent Year (2025-26) 1,398,737.00 1,429,395.00 2.2% No 2nd Subsequent Year (2026-27) 1,423,543.00 1,454,201,00 2.2% No Explanation: (required if Yes) Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) Current Year (2024-25) 9,995,776.00 9,871,362.91 -1.2% No 1st Subsequent Year (2025-26) 10,029,478.00 9,957,064.00 -.7% No 2nd Subsequent Year (2026-27) 10,107,331.00 10,292,217.00 1,8% No Explanation: (required if Yes)

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6B. Calculating the District's Change in Total Operating I	Revenues and Expenditures			
DATA ENTRY: All data are extracted or calculated.				
	First Interim	Second Interim		
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status
Object (Kange / Fiscal Feat	Projected Fear Totals	Projected Fear Totals	reicent Change	Status
Total Federal, Other State, and Other Local Re	evenue (Section 6A)			
Curreht Year (2024-25)	20,975,934.00	21,460,000.91	2.3%	Met
1st Subsequent Year (2025-26)	20,038,001.00	20,724,822.00	3.4%	Met
2nd Subsequent Year (2026-27)	20,035,491.00	20,489,342.00	2.3%	Met
	· L			
Total Books and Supplies, and Services and (
Current Year (2024-25)	12,014,863.74		-,6%	Met
1st Subsequent Year (2025-26)	11,428,215.00		4%	Met
2nd Subsequent Year (2026-27)	11,530,874.00	11,746,418.00	1.9%	Met
50. Communicate of District Total Constitute Bayanus and	d Euman diffuses to the Standard Barrente	- A Pan		
6C. Comparison of District Total Operating Revenues and	Expenditures to the Standard Percenta	ge Kalige		
DATA ENTRY: Explanations are linked from Section 6A if the	status in Section 6B is Not Met; no entry is	allowed below.		
 STANDARD MET - Projected total operating reven 	ues have not changed since first interim pr	pjections by more than the standard	for the current year and two s	ubsequent fiscal years,
Explanation: Federal Revenue				
(linked from 6A				
if NOT met)				
ii No i iildy				
Explanation:				
Other State Revenue				
(linked from 6A				
if NOT met)				
_				
Explanation:				
Other Local Revenue				
(linked from 6A				
if NOT met)				
1b. STANDARD MET - Projected total operating exper	nditures have not changed since first interim	projections by more than the stand	dard for the current year and tw	o subsequent fiscal years.
Explanation:				
Books and Supplies				
(linked from 6A				
if NOT met)				
_				
Explanation:				
Services and Other Exps				
(linked from 6A				
if NOT met)				

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7. CRITERION: Facilities Maintenance

(required if NOT met and Other is marked)

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 0.00 Not Met OMMA/RMA Contribution 1,305,990.36 First Interim Contribution (information only) 2. 0.00 (Form 01CSI, First Interim, Criterion 7, Line 1) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Х Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation:

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8. CRITERION: Deficit Spending

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

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

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.

ATA ENTRY: All data are extracted or calculated.					
		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	
District's Available Reserve Per	22.9%	24.7%	26.5%		
District's Deficit Spending (one-third of a	7.6%	8,2%	8.8%		
S. Calculating the District's Deficit Spending Percentages ATA ENTRY: Current Year data are extracted. If Form MYPI exists, data lumns.	t for the two subsequent years wil	l be extracted; if not, enter data	for the two subsequent years i	nto the first and second	
	Projected Y	ear Totals			
Net Change in Total Unrestricted Expenditures					
	Unrestricted Fund Balance	and Other Financing Uses Deficit Spending L			
	(Form 011, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund		
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status	
		37,831,619.00	N/A	Met	
	1,262,312.00	37,831,619.00		Met	
urrent Year (2024-25)	1,262,312.00 1,740,410.00	37,521,620.00	N/A	14-4	
urrent Year (2024-25) st Subsequent Year (2025-26) nd Subsequent Year (2026-27)			N/A N/A	Met	
urrent Year (2024-25) st Subsequent Year (2025-26)	1,740,410.00	37,521,620.00		Met	
urrent Year (2024-25) it Subsequent Year (2025-26) id Subsequent Year (2026-27)	1,740,410.00	37,521,620.00		Met	
urrent Year (2024-25) t Subsequent Year (2025-26) d Subsequent Year (2026-27) c. Comparison of District Deficit Spending to the Standard	1,740,410.00	37,521,620.00 39,670,016.00	N/A		

CRITERION: Fund and Cash Balances

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A. FUND BALANCE STANDARD: Projected general fund balance	will be positive at the end of the current fiscal y	ear and two subsequent fis	cal years.
9A-1. Determining if the District's General Fund Ending Balance is P	ositive		
DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data	for the two subsequent years will be extracted; i	if not, enter data for the two	o subsequent years.
Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	0.4	
Current Year (2024-25)	(Form 01I, Line F2) (Form MYPI, Line D2) 25,649,534.16	Status Met	1
1st Subsequent Year (2025-26)	25,766,640.16	Met	
2nd Subsequent Year (2026-27)			
Zild GdbSequoit Gdi (2020-27)	25,297,936.16	Met	
9A-2. Comparison of the District's Ending Fund Balance to the Stand	lard		
DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Projected general fund ending balance is possible. Explanation:	ositive for the current fiscal year and two subseq	uent fiscal years.	
(required if NOT met)			
B. CASH BALANCE STANDARD: Projected general fund cash ba	llance will be positive at the end of the current fis	scal year.	
DATA ENTRY: If Form CASH exists data will be extracted; if not data mile	unt be entered below		
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data me	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2024-25)	33,177,754.75	Met	
	i.		E.
9B-2. Comparison of the District's Ending Cash Balance to the Stand	ard		
DATA ENTRY: Enter an explanation if the standard is not met.			
1a. STANDARD MET - Projected general fund cash balance will be	positive at the end of the current fiscal year.		
Explanation:			

(required if NOT met)

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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.

³ 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.	2,052	1,998	1,998
Subsequent Years, Form MYPI, Line F2, if available.)			
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?

Yes

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

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

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
0.00		

10B. Calculating the District's Reserve Standard

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

Current Year

Projected Year Totals	1st Subsequ Year	uent	2nd Subsequent Year		
(2024-25)		(2025-26)	(2026-27)		
50,013,	610.65	49,369,695.00	50,301,201.00		
50,013	610,65	49,369,695.00	50,301,201.00		

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 8

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

6.

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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)

7. District's Reserve Standard (Greater of Line B5 or Line B6)

	3%	3%	3%	
6.03	1,509,036	1,481,090.85	1,500,408.32	
0,00	0	0.00	0.00	
6.03	1,509,036	1,481,090.85	1,500,408.32	

10C. Calculating the District's Available Reserve Amount

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

Current Year

		Culterit Tear		
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestri	cted 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)	1,500,408.00	1,481,091.00	1,509,036.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	9,961,431.51	10,721,158.51	11,797,430.51
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)	11,461,839.23	12,202,249.51	13,306,466.51
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	22.92%	24.72%	26.45%
	District's Reserve Standard			
	(Section 10B, Line 7):	1,500,408.32	1,481,090.85	1,509,036.03
	Status:	Met	Met	Met

10D.	Comparison	of District	Reserve	Amount to	the Standard

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

a.	STANDARD MET-	Av ailable reserves	hav e met	the standard	for the	current	уеаг	and two	subsequent	fiscal	y ears
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Explanation:				
(required if NOT met)				

Second Interim General Fund School District Criteria and Standards Review

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SUPPLEM	ENTAL INFORMATION							
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.							
S1.	Contingent Liabilities							
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? Yes							
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 changed since first interim projections by more than five percent? No							
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:							

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S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

		First Interim	Second Interim	Percent		
Description / Fiscal Year		(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.	Contributions, Unrestricted General Fu	nd				
	(Fund 01, Resources 0000-1999, Object 8	3980)				
Current Year (2024-25)		(3,622,026.00)	(3,836,942.00)	5.9%	214,916.00	Not Met
1st Subsequent Year (2025-26)		(3,751,937.00)	(3,971,775.00)	5.9%	219,838.00	Not Met
2nd Subsequent Year (2026-27)		(3,886,770,00)	(4,022,980.00)	3,5%	136,210.00	Met
1b.	Transfers In, General Fund *					
urrent	Year (2024-25)	0.00	0,00	0.0%	0.00	Met
st Subs	sequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
nd Sub	sequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund *					
Current	Year (2024-25)	355,338.00	355,338.00	0.0%	0.00	Met
et Subs	sequent Year (2025-26)	328,042.00	328,042.00	0.0%	0.00	Met
				0.0%		
	sequent Year (2026-27)	303,063.00	303,063.00	0.0%	0.00	Met
				0.0%		
2nd Sub	sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred		303,063.00	0.0%		
nd Sub	sequent Year (2026-27) Capital Project Cost Overruns	303,063.00	303,063.00	0.0%	0.00	
nd Sub	sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred	303,063.00 If since first interim projections that may impact the g	303,063.00	0.0%	0.00	
nd Sub	Sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred operational budget?	303,063.00 If since first interim projections that may impact the g	303,063.00	0.0%	0.00	
nd Sub 1d.	Sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in e	303,063.00 If since first interim projections that may impact the good sither the general fund or any other fund.	303,063.00	0.0%	0.00	
2nd Sub 1d.	Sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred operational budget?	303,063.00 If since first interim projections that may impact the good sither the general fund or any other fund.	303,063.00	0.0%	0.00	
1d. Include	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eature of the District's Projected Contribution	303,063.00 If since first interim projections that may impact the government of the	303,063.00	0.0%	0.00	
2nd Sub 1d. Include	Sequent Year (2026-27) Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in e	303,063.00 If since first interim projections that may impact the government of the	303,063.00	0.0%	0.00	
1d. Include	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in each of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items	303,063.00 If since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. In the unrestricted general fund to restricted general functional years. Identify restricted programs and contributions.	303,063.00 eneral fund nd programs have changed sir	ce first inter	No No	Met
nd Sub 1d. Include 5B. Sta	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eatus of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items of the District's Projected contributions from any of the current year or subsequent two for the current year.	d since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. Ithe unrestricted general fund to restricted general funding and contribution or reducing or eliminating the contribution.	aneral fund and programs have changed sirtion amount for each program	ce first inter	n projections by more the contributions are ongoing	Met
nd Sub 1d. Include 5B. Sta	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eatus of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items NOT MET - The projected contributions from any of the current year or subsequent two fexplain the district's plan, with timeframes,	303,063.00 If since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. In the unrestricted general fund to restricted general functional years. Identify restricted programs and contributions.	aneral fund and programs have changed sirtion amount for each program	ce first inter	n projections by more the contributions are ongoing	Met
nd Sub 1d. Include 5B. Sta	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eatus of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items NOT MET - The projected contributions from any of the current year or subsequent two fexplain the district's plan, with timeframes, Explanation: (required if NOT met)	d since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. Ithe unrestricted general fund to restricted general funding and contribution or reducing or eliminating the contribution.	aneral fund and programs have changed sirution amount for each program as an increase in special edu	ce first inter and whether cation costs	m projections by more the contributions are ongoing due to student increase.	Met
1d. Include 55B. Sta	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eatus of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items NOT MET - The projected contributions from any of the current year or subsequent two fexplain the district's plan, with timeframes, Explanation: (required if NOT met)	d since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. In the unrestricted general fund to restricted general funding and contribution for reducing or eliminating the contribution. Pay increase settled for certificated staff as well	aneral fund and programs have changed sirution amount for each program as an increase in special edu	ce first inter and whether cation costs	m projections by more the contributions are ongoing due to student increase.	Met
1d. Include 55B. Sta	Capital Project Cost Overruns Have capital project cost overruns occurred operational budget? e transfers used to cover operating deficits in eatus of the District's Projected Contribution NTRY: Enter an explanation if Not Met for items NOT MET - The projected contributions from any of the current year or subsequent two fexplain the district's plan, with timeframes, Explanation: (required if NOT met)	d since first interim projections that may impact the guither the general fund or any other fund. Is, Transfers, and Capital Projects Is 1a-1c or if Yes for Item 1d. In the unrestricted general fund to restricted general funding and contribution for reducing or eliminating the contribution. Pay increase settled for certificated staff as well	aneral fund and programs have changed sirution amount for each program as an increase in special edu	ce first inter and whether cation costs	m projections by more the contributions are ongoing due to student increase.	Met

Second Interim General Fund School District Criteria and Standards Review

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	r-
Explanation:	
(required if NOT met)	
NO - There have been no capital project of Project Information: (required if YES)	cost overruns occurring since first interim projections that may impact the general fund operational budget.
(,	

Second Interim General Fund School District Criteria and Standards Review

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S6. Long-term Commitments

Identify all existing and new multiy ear 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 multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations

mondate manay dar deministrate, manay dar dest agreemente, and not programs of contracts that result in original assignments.									
S6A. Identification of the District's Long-term Commitments									
	TRY: If First Interim data exist (Form 01CSI, Ite verwritten to update long-term commitment data								
1.	a. Does your district have long-term (multiyea	?							
(If No, skip items 1b and 2 and sections S6B and S6C)					Yes				
b. If Yes to Item 1a, have newlong-term (multiyear) commitme since first interim projections?			ents been incurred		No				
2.	2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.								
		# of Years	SAC	S Fund and Ohi	ect Codes Used	For	Principal Balance		
	Type of Commitment	Remaining	Funding Sources (Rev			Service (Expenditures)	as of July 1, 2024-25		
Capital Le	eases	16	Fund 01/Fund 40 object codes 7439		\$355,338		1,811,723		
Certificate	es of Participation								
General C	Obligation Bonds								
Supp Earl	y Retirement Program								
State Sch	ool Building Loans								
Compens	ated Absences						151,442		
Other Lon	ig-term Commitments (do not include OPEB):		V						
	TOTAL:						1,963,165		
			Prior Year	Curron	t Voor	1st Subsequent Year	2nd Subsequent Year		
			(2023-24)	Current Year (2024-25)		(2025-26)	(2026-27)		
			Annual Payment	· ·	Payment	Annual Payment	Annual Payment		
	Type of Commitment (continued)		(P & I)	(P	•	(P & I)	(P & I)		
Capital Le			385,227		355,338	328,042	303,063		
					****	120,712			
Certificates of Participation General Obligation Bonds									
Supp Early Retirement Program									
State School Building Loans									
Compensated Absences									
Other Lon	g-term Commitments (continued):								

Second Interim General Fund School District Criteria and Standards Review

Total Annual Payments:	385,227	355,338	328,042	303,063
Has total annual payment increased over prior year (2023-24)?		No	No	No

Second 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 commitme	ents 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 L	Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Yes or No button in Ite	em 1; if Yes, an explanation is required in Item 2.						
Will funding sources used to pay long-term cor	mmitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	No						
O No Fredham and Mark days and a							
No - Funding sources will not decrease or expir	re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment,						
Explanation:							
(Required if Yes)							

Second Interim General Fund School District Criteria and Standards Review

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S7. Unfunded Liabilities

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

	entification of the District's Estimated Unfunded Liability for Postemployment Benefits Of	ner inan Pensio	ons (OPEB)		
	NTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist tems 2-4.	(Form 01CSI, Ite	m S7A) will be extracted; oth	nerwise, enter First Int	terim and Second Inter
1	a. Does your district provide postemployment benefits				
	other than pensions (OPEB)? (If No, skip items 1b-4)	N	ło		
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?				
	naunties ?	n	/a		
	c. If Yes to Item 1a, have there been changes since				
	first interim in OPEB contributions?	n.	/a		
			First Interim		
2	OPEB Liabilities		(Form 01CSI, Item S7A)	Second Interim	
	a. Total OPEB liability		7,958,937.00	8,226,444.00	
	b. OPEB plan(s) fiduciary net position (if applicable)				
	c. Total/Net OPEB liability (Line 2a minus Line 2b)		7,958,937.00	8,226,444.00	
	d. Is total OPEB liability based on the district's estimate				
	or an actuarial valuation?		Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date				
	of the OPEB valuation.		Jun 30, 2023	Jun 30, 2024	
3	OPEB Contributions				
	a. OPEB actuarially determined contribution (ADC) if available, per		First Interim		
	actuarial valuation or Alternative Measurement Method		(Form 01CSI, Item S7A)	Second 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	i)			
	(Funds 01-70, objects 3701-3752)				
	Current Year (2024-25)		204,060.00	195,763.00	
	1st Subsequent Year (2025-26)		204,060.00	195,763.00	
	2nd Subsequent Year (2026-27)		204,060.00	195,763.00	
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)				
	Current Year (2024-25)		469,733.00	372,118.00	
	1st Subsequent Year (2025-26)		469,733.00	372,118.00	
	2nd Subsequent Year (2026-27)		469,733.00	372,118.00	
	d. Number of retirees receiving OPEB benefits				
	Current Year (2024-25)	(1	18	18	
	1st Subsequent Year (2025-26)		14	14	
	2nd Subsequent Year (2026-27)		14	14	
	Comments:				

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San	Вє	rnar	din	٥	County

Second Interim General Fund School District Criteria and Standards Review

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California Dept of Education SACS Financial Reporting Software - SACS V11 File: CSI_District, Version 8

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S7B. Ider	ntification of the District's Unfunded Liability for Self-insurance Programs				
DATA EN data in ite	TRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist ms 2-4.	t (Form 01CSI, Ite	m S7B) will be extracted; oth	erwise, enter First In	terim and Second Interim
1	a. Does your district operate any self-insurance programs such as				
	workers' compensation, employee health and welf are, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No			
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a			
			First Interim		
2	Self-Insurance Liabilities		(Form 01CSI, Item S7B)	Second Interim	
	a. Accrued liability for self-insurance programs		(, a,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	b. Unfunded liability for self-insurance programs				
3	Self-Insurance Contributions		First Interim		
Ü	a. Required contribution (funding) for self-insurance programs		(Form 01CSI, Item S7B)	Second Interim	
	Current Year (2024-25)		(Form Glock, Real Glock	Occord Tricellin	
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)				
	b. Amount contributed (funded) for self-insurance programs		ar and a second		
	Current Year (2024-25)				
	1st Subsequent Year (2025-26)				
	2nd Subsequent Year (2026-27)				
4	Comments:				

Second Interim General Fund School District Criteria and Standards Review

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S8. Status of Labor Agreements

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

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

	ouponitional in the second of									
S8A. Cos	t Analysis of District's Labor Agreements -	Certificated (Nor	n-management) Em	ployees						
DATA EN	IRY: Click the appropriate Yes or No button fo	e IICtatus of Cartif	isoted Labor Assessm	anta as af	the Denvious De	nantina Dariad II 7	h			
JAIA EN	TAT. Click the appropriate res or No button ro	Status of Certif	icated Labor Agreen	Terits as of	the Flevious Re	porting Penad. I	nere are no	extractions in this se	ection.	
Status of	Certificated Labor Agreements as of the Pr	evious Reportin	g Period							
Vere all c	ertificated labor negotiations settled as of first	interim projections	s?			No				
		If Yes, complet	te number of FTEs,	then skip to	section S8B.		3			
		If No, continue	with section S8A.							
`artificat	ed (Non-management) Salary and Benefit N	enstistions								
2011111001	ou (Non-managonism) outary and Denom N	ego dadono	Prior Year (2nd I	Interim)	Currer	nt Year	1st Su	bsequent Year	2nd Subsequent Y	ear
			(2023-24)	=		4-25)		2025-26)	(2026-27)	Cui
dumber o	f certificated (non-management) full-time-equiv	alent (FTE)	(222 2 1)		1202	1 20)	,	2020 20)	(2020 27)	
oositions				132.5		139.6		139,6		139.6
1a,	Have any salary and benefit negotiations bea	on cattled since fir	ret interim projection	e 2		Vee				
ıa,	mave any salary and penent negotiations be				decuments bear	Yes	#h- COE			
			corresponding public							
			corresponding public	c aisclosure	documents nav	e not been filed t	Mith the CQE	=, complete question	s 2-5.	
		II No, complete	e questions 6 and 7.							
1b.	Are any salary and benefit negotiations still u	nsettled?								
	If Yes, complete questions 6 and 7.					No				
	ns Settled Since First Interim					11				
	,	المراجعة المراجعة المراجعة				r	1			
2a.	Per Gov emment Code Section 3547.5(a), dat	e or public disclos	sure pozra meeting:			Jan 14, 2	025			
2b.	Per Gov ernment Code Section 3547.5(b), was	the collective ba	rgaining agreement							
	certified by the district superintendent and ch	ief business offic	ial?			Yes				
		If Yes, date of	Superintendent and	CBO certifi	cation:	Jan 14, 2	025			
3.	Per Government Code Section 3547.5(c), was	a budget revision	n adopted							
	to meet the costs of the collective bargaining	agreement?				No				
		If Yes, date of	budget revision boa	rd adoption:						
4.	Period coviered by the agreement:		Begin Date:	Jul	01, 2024		End Date:	Jun 30, 2026		
						l)	L			
5.	Salary settlement:				Currer	t Year	1st Sul	bsequent Year	2nd Subsequent Y	ear
					(202	4-25)	(:	2025-26)	(2026-27)	
	Is the cost of salary settlement included in the	e interim and mult	tiy ear							
	projections (MYPs)?				Y	es		Yes	Yes	
			Year Agreement							
		Total cost of sa	ilary settlement			0		0		0
		% change in sal	lary schedule from p	orior y ear						
		. 6411	or							
			tiyear Agreement	1		4 500 000				
		Total cost of sa				1,503,266		0		
		•	lary schedule from p , such as "Reopener	-	10.	0%		0.0%		
		Identify the cou	arce of funding that w	المعادة المسا	to cupped multi	u aar ealanu comm	nitmonte:			
		ruenting the sou	are or running trial t	THE DE USED	ro support multi	y war sarary comi	manents.			

Second Interim General Fund School District Criteria and Standards Review

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	ons Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
7.	Assessed to all red of the control o	(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (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	2,642,392	2,774,512	2,913,237
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%		
٠.	retent projected change in move cost over pilor year	5.0%	5.0%	5.0%
Certifica	ted (Non-management) Prior Year Settlements Negotiated Since First Interim Projections			
Are any interim?	new costs negotiated since first interim projections for prior year settlements included in the	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Vear	1et Suhenquant Vaar	2nd Subsequent Veer
Cortifica	ted (Non management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Step and Column Adjustments	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Certifica	ted (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) Yes	(2025-26) Yes 165,926	(2026-27) Yes 169,003
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	(2025-26) Yes 165,926	(2026-27) Yes 169,003
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2024-25) Yes	(2025-26) Yes 165,926	(2026-27) Yes 169,003 1.3%
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 ted (Non-management) Attrition (layoffs and retirements)	(2024-25) Yes 1.3% Current Year (2024-25)	(2025-26) Yes 165,926 1.3% 1st Subsequent Year (2025-26)	(2026-27) Yes 169,003 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 1.3% Current Year	(2025-26) Yes 165,926 1.3% 1st Subsequent Year	(2026-27) Yes 169,003 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 ted (Non-management) Attrition (layoffs and retirements)	(2024-25) Yes 1.3% Current Year (2024-25) No	(2025-26) Yes 165,926 1.3% 1st Subsequent Year (2025-26) No	(2026-27) Yes 169,003 1.3% 2nd Subsequent Year (2026-27) No
1. 2. 3. Certifica 1.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs?	(2024-25) Yes 1.3% Current Year (2024-25)	(2025-26) Yes 165,926 1.3% 1st Subsequent Year (2025-26)	(2026-27) Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No	(2025-26) Yes 165,926 1.3% 1st Subsequent Year (2025-26) No	(2026-27) Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 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 Ited (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 1.3% Current Year (2024-25) No Yes	(2025-26) Yes 165,926 1,3% 1st Subsequent Year (2025-26) No Yes	Yes 169,003 1.3% 2nd Subsequent Year (2026-27) No

Second Interim General Fund School District Criteria and Standards Review

S8B. Cost	t Analysis of District's Labor Agreements - (Classified (No	n-management) Employ	ees				
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Clas	ssified Labor Agreements	as of th	ne Previous Rep	orting Period." Th	ere are no extractions in this sec	tion.
Status of	Classified Labor Agreements as of the Prev	ious Reportin	g Period					
Were all cl	Were all classified labor negotiations settled as of first interim projections?							
		If Yes, comp	lete number of FTEs, the	n skip to	section S8C.	No		
		If No, continu	e with section S8B.					
Classified	(Non-management) Salary and Benefit Neg	otiations						
			Prior Year (2nd Inte	rim)		nt Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)		(202	4-25)	(2025-26)	(2026-27)
Number of	classified (non-management) FTE positions			106.0		108.0	108.0	108.0
1a.	Have any salary and benefit negotiations bee	n settled since	first interim projections?			No		
	, , ,			sclosure	documents hav		the COE, complete questions 2	and 3.
							with the COE, complete question	
			te questions 6 and 7.					
1b.	Are any salary and benefit negotiations still un	nsettled?						
		If Yes, comp	ete questions 6 and 7			Yes		
	ns Settled Since First Interim Projections							
2a,	Per Gov emment Code Section 3547.5(a), date	of public discl	osure board meeting:					
2b.	Per Government Code Section 3547.5(b), was	the collective t	pargaining agreement					
	certified by the district superintendent and chi-							
			of Superintendent and CB	O certific	cation:			
3.	Per Government Code Section 3547.5(c), was	a budget revisi	on adopted					
	to meet the costs of the collective bargaining	agreement?				n/a		
		If Yes, date of	of budget revision board a	adoption:				
						1	F-4	
4.	Period covered by the agreement:		Begin Date:				End Date:	
			Al-					
5.	Salary settlement:					nt Year	1st Subsequent Year	2nd Subsequent Year
					(202	4-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	e interim and m	ultiy ear					
	projections (MYPs)?							
			One Year Agreement					
		Total cost of	salary settlement	Ĭ				
			alary schedule from prior	vear				
		•	or	1				
			Multiyear Agreement					
		Total cost of	salary settlement					
			alary schedule from prior xt, such as "Reopener")	year				
					1		*	
		Identify the s	ource of funding that will	be used	to support multi	year salary com	nitments:	
Nesst-C	an Mad Calling							
	Cost of a one percent increase in salary and s	statutoni kance	te.	1		70.00		
6.	Cost of a one percent increase in salary and s	iatutory benefi	15	ļ		72,524		
					Curren	nt Year	1st Subsequent Year	2nd Subsequent Year
					(202		(2025-26)	(2026-27)

Second Interim General Fund School District Criteria and Standards Review

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7. Amount included for any tentative salary schedule increases

725,236 0 0

Second Interim General Fund School District Criteria and Standards Review

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	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			
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%
	d (Non-management) Prior Year Settlements Negotiated Since First Interim			
Are any no interim?	ew costs negotiated since first interim projections for prior year settlements included in the	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
Classified	d (Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
	,	(212.124)	(====)	(2-2-1.)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		165,926	169,003
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	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
Classified	d (Non-management) - Other			
List other	significant contract changes that have occurred since first interim and the cost impact of each	(i.e., hours of employment, leave	of absence, bonuses, etc.):	

Second Interim General Fund School District Criteria and Standards Review

S8C, Co	st Analysis of District's Labor Agreements - M	anagement/Su	pervisor/Confidential Emplo	yees		
DATA EN	ITRY: Click the appropriate Yes or No button for "	'Status of Mana	gement/Supervisor/Confidentia	I Labor Agreements as of the	Previous Reporting Period." There a	are no extractions in this
Status o	f Management/Supervisor/Confidential Labor	Agreements a	s of the Previous Reporting F	Period		
	managerial/confidential labor negotiations settled a	_			No	
	If Yes or n/a, complete number of FTEs, then	SKIP to 59.				
	If No, continue with section S8C.					
Manage	ment/Supervisor/Confidential Salary and Bene	fit Negotiation	ns			
-			Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
						•
Number	of management, supervisor, and confidential FTE	nositions	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Hamber	or management, supervisor, and contractinal 1 (2	positions	20.5	20	5.5 26.5	26.5
1a.	Have any salary and benefit negotiations been	settled since f	irst interim projections?			
		If Yes, comple	ete question 2.		No	
			e questions 3 and 4.			
		ii iio, sampioi	o quodiona o una 4.			
1b.	Are any salary and benefit negotiations still un-	Chaltte			No	
10.						
		If Yes, comple	ete questions 3 and 4,			
	ons Settled Since First Interim Projections					
2.	Salary settlement:			Current Year	1st Subsequent Year	2nd Subsequent Year
				(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	interim and mu	ltiy ear			
	projections (MYPs)?			Yes	Yes	Yes
		Total cost of s	alary settlement			
			ry schedule from prior year t, such as "Reopener")			
Manatinki	and Nat Cattlad					11.
	ons Not Settled					
3.	Cost of a one percent increase in salary and st	tatutory benefit	S	44,9	12	
				Current Year	1st Subsequent Year	2nd Subsequent Year
				(2024-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary sched	dule increases		449,1	22 0	0
Manage	nent/Supervisor/Confidential			Current Year	1st Subsequent Year	2nd Subsequent Year
	nd Welfare (H&W) Benefits			(2024-25)	(2025-26)	(2026-27)
ricultii u	na vicitare (navv) benefits			(2024-20)	(2020-20)	(2020-27)
1	Are costs of H&W benefit changes included in	the interim and	MYPs?	Yes	Vas	Yes
2.	Total cost of H&W benefits	naomi and		163	Yes	1 85
3.	Percent of H&W cost paid by employer			100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over pri	or y ear		5.0%	5.0%	5.0%
Man . :	manAIC command and Committee of the control			0	44.61	0.101
	nent/Supervisor/Confidential			Current Year	1st Subsequent Year	2nd Subsequent Year
Step and	l Column Adjustments			(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the i	interim and MY	Ps?	Yes	Yes	Yes
2.	Cost of step & column adjustments					
3.	Percent change in step and column over prior y	еаг		1.3%	1.3%	1.3%
Ma=	mand/Cumandaan/C==Ed==A			6	4-161	
	nent/Supervisor/Confidential			Current Year	1st Subsequent Year	2nd Subsequent Year
Other Be	enefits (mileage, bonuses, etc.)			(2024-25)	(2025-26)	(2026-27)
	Annual of Albertain States to the state of t			· ·		
1.	Are costs of other benefits included in the interi	ımı and MYPs?		Yes	Yes	Yes
2.	Total cost of other benefits			9.60	9.600	9 600

Second Interim General Fund School District Criteria and Standards Review

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

0.0%	0.0%	0.0%

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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.

	audiosseu.		
S9A. Identification of Other Funds	with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate b	utton in Item 1. If Yes, enter data in Item 2 and provide the rep	oorts 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 multiyear projection report for each fund.	report of revenues, expenditures, and changes	in fund balance (e.g., an interim fund report) and a
2.	If Yes, identify each fund, by name and number, that for the negative balance(s) and explain the plan for ho		lance for the current fiscal year. Provide reasons
	_		
	_		

A7.

A8.

A9.

Second Interim General Fund School District Criteria and Standards Review

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	ing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator do ing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9;	
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,	No
	are used to determine Yes or No)	
A 2.	Is the system of personnel position control independent from the payroll system?	, No
A3.	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?	

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

Is the district's financial system independent of the county office system?

Have there been personnel changes in the superintendent or chief business

official positions within the last 12 months?

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.)

Νo

Νo

Νo

Second Interim General Fund School District Criteria and Standards Review

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End of School District Second Interim Criteria and Standards Review

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

Silver Valley Unified San Bernardino County	2024-25	Second Interim Education Maintena Expenditures vs. Ac ojected Expenditure	Second Interim Special Education Maintenance of Effort Projected Expenditures vs. Actual Comparise 2024-25 Projected Expenditures by LEA (LPJ)	t arison Year P-I)				3 F8238	36 73890 0000000 Report SEMAI F82383M9SH(2024-25)
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
10 May 10	UNDUPLICATED PUPIL COUNT								432.00
TOTAL PROJECTED	TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	563,547.00	00.00	0.00	00.00	228,526.00	1,690,811.00		2,482,884.00
2000-2999	Classified Salaries	23,748.00	0.00	0.00	00.00	0.00	843,422.00		867,170.00
3000-3999	Employ ee Benefits	264,624.00	0.00	0.00	00.00	99,163.00	1,159,012.00		1,522,799.00
4000-4999	Books and Supplies	0.00	00.0	0.00	0.00	11,769.00	21,100.00		32,869.00
5000-5999	Services and Other Operating Expenditures	36,025.00	0.00	0.00	0.00	500.00	1,318,171.00		1,354,696.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		00.00
7130	State Special Schools	00.00	00.00	00.00	00.00	00.00	0.00		00.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		00.00
	Total Direct Costs	887,944.00	00.00	00'0	00.00	339,958.00	5,032,516.00	0.00	6,260,418.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		00.00
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	00.00	00.00	00.00	00.00		00.00
	Total Indirect Costs	00.00	00.00	0.00	0.00	0.00	0.00	00.00	00.00
	TOTAL COSTS	887,944.00	0.00	00.00	00.00	339,958.00	5,032,516.00	00.00	6,260,418.00
STATE AND LOCAL F	STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, &	(6666-0009							
1000-1999	Certificated Salaries	563,547.00	00.00	00:00	00.00	228,526.00	1,690,811.00		2,482,884.00
2000-2999	Classified Salaries	23,748.00	00.00	00.00	00.00	00.00	533,318.00		557,066.00
3000-3999	Employ ee Benefits	264,624.00	00.00	00.00	00.00	99,163.00	969,319.00		1,333,106.00
4000-4999	Books and Supplies	00.00	00.00	00'0	00.00	00'0	21,100.00		21,100.00
5000-5999	Services and Other Operating Expenditures	36,025.00	00'0	00.00	00.00	500.00	1,318,171.00		1,354,696.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	00.00	00'0	00'0	00.00	0.00	00.00		00.00
7130	State Special Schools	00.00	00.00	00'0	00.0	00.00	00.00		00.00
7430-7439	Debt Service	0.00	00.00	0.00	00.00	0.00	0.00		00.00
	Total Direct Costs	887,944.00	00'0	00.00	0.00	328,189.00	4,532,719.00	00.00	5,748,852.00
7310	Transfers of Indirect Costs	0.00	00'0	00.00	00:00	00.00	0.00		00:00
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	00:00	00.00	00.00	00'0		00'0
	Total Indirect Costs	00.00	00.00	00.00	00.00	00'0	00'0	00.00	00'0
	TOTAL BEFORE OBJECT 8980	887,944.00	00.00	00:00	00:00	328,189.00	4,532,719.00	00'0	5,748,852.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,748,852.00

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

Silver Valley Unified San Bernardino County

Total		0.00	00'0	00'0	00'0	00.00	00.00	00'0	00.00	00'0	00.00	00.0	0.00	0.00	00.00	3,787,495.00	3,787,495.00
A djustments*										00.00			00.00	00.00			N. H. E.
Spec. Education, Ages 5-22 (Goal 5760)		0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00			
Special Education, Preschool Students (Goal 5730)		0.00	00.00	0.00	00'0	0.00	00.00	00'0	00.00	00'0	00.00	00'0	00.00	0.00			
Special Education, Infants (Goal 5710)		0.00	0.00	0.00	00.00	0.00	0.00	0.00	00.00	00.00	0.00	00.00	0.00	0.00			
Regionalized Program Specialist (Goal 5060)		0.00	0.00	0.00	00'0	0.00	0.00	00.00	00.00	00.00	0.00	00.0	00.00	0.00			
Regionalized Services (Goal 5050)		00.00	0.00	0.00	00.00	0.00	0.00	00.00	0.00	00'0	0.00	0.00	0.00	0.00			
Special Education, Unspecified (Goal 5001)		0.00	0.00	0.00	00.00	00.00	0.00	00'0	0.00	00.00	0.00	0.00	0.00	0.00			
Description	LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Certificated Salaries	Classified Salaries	Employ ee Benefits	Books and Supplies	Services and Other Operating Expenditures	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)	TOTAL COSTS
Object Code	LOCAL PROJECTED E	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350			0868	0868	

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

Printed: 2/27/2025 5:44 A

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2023-24 Actual Expenditures by LEA (LA4)

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								432.00
TOTAL ACTUAL EXPEN	TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	00:00	00.00	00.00	00.00	00.00	0.00		00.00
2000-2999	Classified Salaries	0.00	00.00	00.0	00:00	00.00	0.00		00.00
3000-3999	Employ ee Benefits	00.00	00.00	00.00	00.00	00.00	0.00		00.0
4000-4999	Books and Supplies	0.00	00.00	00.00	00.00	00.00	0.00		0.00
6665-0005	Services and Other Operating Expenditures	0.00	00.00	00.0	00.00	00.0	0.00		00'0
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	00.00	00.00	00'0	00.00	0.00		00.0
7130	State Special Schools	0.00	00.00	00.00	00.00	00'0	0.00		0.00
7430-7439	Debt Service	00'0	00.00	00'0	00'0	00'0	0.00		00.00
	Total Direct Costs	00:00	00.00	00.00	00.00	00'0	00.00	00.00	00.00
7310	Transfers of Indirect Costs	00:00	00.00	00.00	00.00	00.00	00'0		00.00
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	00'0	00'0	00'0	00'0		00.0
PCRA	Program Cost Report Allocations (non-add)	00.00							00.00
	Total Indirect Costs	00.00	00.00	00.00	00.0	00.0	00'0	00.00	00.0
	TOTAL COSTS	00:00	00.00	00.0	00.0	00'0	0.00	00.00	00.0
FEDERAL ACTUAL EX	FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	00.00	0.00	00.00	00.0	0.00	0.00		0.00
2000-2999	Classified Salaries	00.00	00.00	00'0	00.00	00'0	0.00		00.0
3000-3999	Employ ee Benefits	00.00	00.00	00.0	00.0	00'0	0.00		00'0
4000-4999	Books and Supplies	00.00	00.00	00.00	00.00	00'0	0.00		00.0
5000-5999	Services and Other Operating Expenditures	0.00	00.00	00.0	00.0	0.00	0.00		00'0
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	00.00	00.00	00.0	00.0	00.0	0.00		00.0
7130	State Special Schools	0.00	00.00	00'0	00'0	00.00	0.00		00.00
7430-7439	Debt Service	0.00	00.00	00.0	00'0	00.0	0.00		00.0
	Total Direct Costs	0.00	00.00	00.00	00.00	00.0	0.00	0.00	00.0
7310	Transfers of Indirect Costs	0.00	00.0	00.00	00.0	00.0	0.00		00'0
7350	Transfers of Indirect Costs - Interfund	00:00	00.00	00.00	00.00	00.00	0.00		00.00
	Total Indirect Costs	00.00	00.00	00.00	00.0	00.00	0.00	00.00	00.00
	TOTAL BEFORE OBJECT 8980	0.00	00.00	00.0	00.0	00.0	0.00	00.00	00.0
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								00'0

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2023-24 Actual Expenditures by LEA (LA-1)

Silver Valley Unified San Bernardino County

rison Year

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL	STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 600	& 6000-9999)							
1000-1999	Certificated Salaries	00:00	00.00	0.00	0.00	00:00	00.00		0.00
2000-2999	Classified Salaries	00'0	00.00	00.00	00.00	00'0	00.0		00:00
3000-3999	Employee Benefits	00.00	00.00	00'0	00.00	00.0	00.00		0.00
4000-4999	Books and Supplies	00:00	00'0	00.00	00.00	00.00	00.00		0.00
5000-5999	Services and Other Operating Expenditures	00'0	00.0	00.00	0.00	00.00	00.0		0.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	00.00	00.0	00.00	00.00	00.0	00.0		00.00
7130	State Special Schools	00'0	00'0	00'0	00.00	00'0	00.00		00.00
7430-7439	Debt Service	00'0	00.0	00'0	00.00	00.0	00.00		0.00
	Total Direct Costs	0.00	00.0	00.00	00.0	00'0	00.00	00'0	00.00
7310	Transfers of Indirect Costs	00:00	00.0	00.0	0.00	00.00	00.0		0.00
7350	Transfers of Indirect Costs - Interfund	00.00	00.0	00.00	00.00	00'0	00.0		00.00
PCRA	Program Cost Report Allocations (non-add)	00.00				A INTE			00.00
	Total Indirect Costs	00:00	00.0	00.00	00:00	00.00	00.00	00.00	0.00
	TOTAL BEFORE OBJECT 8980	00.00	00.0	00.00	0.00	00'0	00.0	00'0	00.00
0868	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								00.00
	TOTAL COSTS								00.00
LOCAL ACTUAL EX	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	00.00	00.00	0.00	00'0	0.00	0.00		00.00
2000-2999	Classified Salaries	00:00	00.00	00.00	00.00	00'0	00.00		00.00
3000-3999	Employ ee Benefits	00.00	00.0	00.00	00'0	00.00	00'0		0.00
4000-4999	Books and Supplies	00'0	00.0	00.00	00'0	00.00	00.00		0.00
5000-5999	Services and Other Operating Expenditures	00.00	00.0	00.00	00.00	00.00	0.00		00.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	00:00	00.0	00.00	00'0	00.00	00'0		0.00
7130	State Special Schools	00.00	00.0	00.00	00.00	00.00	00'0		00.00
7430-7439	Debt Service	00.00	00.00	00.00	00.00	00.00	00'0		00.00
	Total Direct Costs	00.0	00.00	00.00	00.00	00.00	00.00	00.00	00.00
7310	Transfers of Indirect Costs	00:00	00'0	00.00	00.00	00.00	00.00		0.00
7350	Transfers of Indirect Costs - Interfund	00:00	00'0	00.00	00.00	00.00	00.00		0.00
	Total Indirect Costs	00:00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
	TOTAL BEFORE OBJECT 8980	00.00	00.00	00.00	00.00	0.00	00.0	00.00	0.00
0868	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								00.00

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Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2023-24 Actual Expenditures by LEA (LA4)

Silver Valley Unified San Bernardino County

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

Total	0.00
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	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) TOTAL COSTS
Object Code	8980

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

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

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

Desert/Mountain (RR) SELPA:

San Bernardino County

Silver Valley Unified

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 comparison year.

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

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

SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.	e required MOE standard.	Reductions may
	 A decrease in the enrollment of children with disabilities. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child: 	illy program, as determine	d by the SEA,
	a. Has left the jurisdiction of the agency;		
	 b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or c. No longer needs the program of special education. 		
	4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).		
	Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
	Total exempt reductions	0.00	0.00
SECTION 2	Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)		

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

reduce their MOE requirement.

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-1)

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

SELPA: Desert/Mountain (RR)

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310	Î		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(9)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	**		
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). Available to set aside for EIS (line (b) minus line (e), zero if negative)	(e)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:	SEA programs, SACS Onl	y Account Code, Local Acc	count Code, and

2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-1) Special Education Maintenance of Effort Second Interim

San Bernardino County

Silver Valley Unified

36 73890 00000000 Report SEMAI F82383M9SH(2024-25)

Column C Difference Difference (A - B) 0.00 0.00 0.00 0.00 5,048,026.00 5,048,026.00 5,048,026.00 5,048,026.00 5,048,026.00 Actual Expenditures Comparison Year Comparison Column B FY 2023-24 FY 2023-24 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. 5,748,852.00 (LP-I Worksheet) 6,260,418.00 511,566.00 5,748,852.00 6,260,418.00 511,566.00 5,748,852.00 Projected Exps. Projected Exps. FY 2024-25 Column A FY 2024-25 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Add/Less: Adjustments and/or PCRA required for MOE calculation Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Net expenditures paid from state and local sources c. Expenditures paid from state and local sources c. Expenditures paid from state and local sources A. COMBINED STATE AND LOCAL EXPENDITURES METHOD b. Less: Expenditures paid from federal sources b. Less: Expenditures paid from federal sources Less: Exempt reduction(s) from SECTION 1 based on the per capita local expenditures. based on state and local expenditures. a. Total special education expenditures Less: 50% reduction from SECTION 2 a. Total special education expenditures Desert/Mountain (RR) ۲, SECTION 3 SELPA:

700,826.00

Less: Exempt reduction(s) from SECTION 1

0.00

Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-1) Second Interim

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

Desert/Mountain (RR) SELPA:

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

B. LOCAL EXPENDITURES ONLY METHOD

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1	FY 2024-26 3,787,495.00	Year FY 2023-24 3,407,290.00 0.00 3,407,290.00	Difference
Less: 50% reduction from SECTION 2		00.00	
Net expenditures paid from local sources	3,787,495.00	3,407,290.00	380,205.00

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

'n

Comparison Year

Projected Exps.

	FY 2024-25	FY 2023-24	Difference
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,787,495.00	3,407,290.00	
Add/Less: Adjustments required for MOE calculation		00:00	
Comparison year's expenditures, adjusted for MOE calculation		3,407,290.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		00:00	
Net expenditures paid from local sources	3,787,495.00	3,407,290.00	
b. Special education unduplicated pupil count	432.00	363.00	

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

36 73890 0000000 Report SEMAI F82383M9SH(2024-25)

(619.12)

9,386.47

rschreiner@svusdk12.net Telephone Number

E-mail Address

(760) 254-1334

Desert/Mountain (RR) SELPA:

c. Per capita local expenditures (B2a/B2b)

8,767.35

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

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Contact Name

Sr. Director, Business Services

Title

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Projection of Individual Payments Greater than \$1,000,000 Second Interim Report

Silver Valley Unified School District District:

Robin Schreiner (760) 254-1334 Contact Name:

Contact Phone:

>

If No payments anticipated >\$1M, check here

Current Fiscal Year, March 15 thru June 30

Description Description Wired, ACH, or Wired, ACH, or Paper Paper Payee Payee First Subsequent Fiscal Year, July 1, thru June 30 Amount Amount Date Date Fund Fund