



# **First Interim Budget Training**

# First Interim

What is the First Interim:

- The First Interim report is a snapshot in time of a LEA's revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years.
- Covers the period from July 1 through October 31 each fiscal year
- **Must** be submitted to the county office of education (COE) no later than December 15
- It is time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other local factors that impact revenues and expenditures.
- Update and Adjust Budget and Projections

# First Interim Requirements

LCFF Calculator

Form 01: General Fund

Forms 09 – 71

Form A: Average Daily Attendance

Cash Flow

Multi-Year Projections (With Assumptions)

SEMAI

Form CI (with signature)

Criteria and Standards

TRC

Promote to County Office

## FIRST INTERIM CHECKLIST

DISTRICT: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ PHONE/EXT: \_\_\_\_\_

Form CI: Interim Report Certification Page (with original signature, with Met/Not Met & Yes/No Indicators

Positive  Qualified  Negative

Promoted SACS file through SACS Web System

Date promoted in SACS: \_\_\_\_\_  Official  Non-Official

FCMAT LCFF Calculation completed by district. Electronic copy sent to Matthew Hughes at mahughes@kern.org.

Technical Review Checklist with no fatal errors

Form AI: Average Daily Attendance

Form CASH or excel spreadsheet (reconciled with actuals through October 31st)

Form MYPI: Multiyear Projections using base year 2023-24 and projections for 2024-25 and 2025-26

Detailed Assumptions, or copies of documentation/PowerPoint presentations that will assist us in our review of projected budget. (See MYP assumptions attached)

Form 01I: General Fund (Restricted, Unrestricted and Combined)

Forms 09I – 71I: All other District Funds and accounts, as applicable.

Form 01CSI: Criteria and Standards, with all sections completed in full, with explanations for all required conditions. Be sure to complete the salary and benefits negotiation sections fully, even if not yet settled.

SEMAI: District's should review this carefully to see if you are meeting your maintenance of effort requirement.

**ALL OF THE ABOVE ITEMS MUST BE SUBMITTED FOR RECEIPT NO LATER THAN DECEMBER 15, 2024 ATTENTION:**

District Advisory Services  
c/o Matthew Hughes – 5th floor  
1300 17th St - City Centre  
Bakersfield, CA 93301

Please include this completed form as a cover for your submission.

# Getting Started

## Resources

- Common Message
- SSC First Interim Considerations
- SSC Dartboard

Provides Planning Factors:

- COLA
- STRS/PERS Rates
- Funding Rates (Lottery, Mandate Block Grant, etc.)
- Spending Deadlines
- Other Fiscal Information



# Resources

## FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

### 2024-25 First Interim Report Considerations

✓ BY LINETTE HODSON

✓ BY MATT PHILLIPS, CPA

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The First Interim report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. The First Interim report covers the period from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15. It is time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other local factors that impact revenues and expenditures.

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the cost-of-living adjustment (COLA) and other financial factors needed for your budget and can be found at <https://www.sscal.com/dartboard>. Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2025-26 in January.

Below are legal considerations and "best practices" to help with the First Interim report.

#### Accounts Receivable/Accounts Payable

The California School Accounting Manual (CSAM) defines "accounts receivable" as amounts due from private persons, firms, and corporations. LEAs may inadvertently err on the side of overstating the balance of their accounts receivable.

To enhance the accuracy of your agency's accounts receivable, review the remaining entries recorded in the accounts receivable ledger to ensure they are accurate and meet the CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

The CSAM defines "accounts payable" as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs may understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.



CALIFORNIA COUNTY  
SUPERINTENDENTS

## The Common Message

### 2024-25 First Interim Report

**BASC**

Business and Administration  
Services Committee

# SSC Dartboard

## SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 <sup>1</sup>	2024-25 <sup>2</sup>	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants <sup>3</sup>	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$3,077	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.46%	3.23%	2.86%	2.81%	2.85%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) <sup>5</sup>	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.26%	3.89%	3.58%	3.60%	3.50%
CalSTRS Employer Rate <sup>6</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate <sup>7</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>8</sup>		\$16.00	\$16.50	\$17.00	\$17.40	\$17.80

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

# Getting Started

## What's needed?

- **LCFF Calculator (Download from FCMAT)**
  - COLA
  - Update Enrollment / ADA
  - Unduplicated Pupil Count
  - Property Taxes
  - EPA %

# EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Midway Elementary (63669)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
<u>EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)</u>	73.31789035%	12.74780911%	21.98880689%	26.70046456%	26.70046456%	26.70046456%	26.70046456%	26.70046456%
<u>EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)</u>	75.37156903%	12.84814107%	21.98880689%	26.70046456%	26.70046456%	26.70046456%	26.70046456%	26.70046456%

LINK



<https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>



# EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

## Education Protection Account (EPA) Entitlement

Refer to the California Department of Education (CDE)'s [Education Protection Account](#) web page for EPA apportionment information and frequently asked questions.

<b>2024–25 Department of Finance (DOF) Preliminary EPA Revenue Amount (Used for 1st, 2nd, and 3rd Quarter EPA Payments)</b>	\$8,522,444,200
<b><u>CDE EPA Entitlement Percentage at Advance (Used for 1st and 2nd Quarter EPA Payments)</u></b>	26.70046456%
<b>CDE EPA Entitlement Percentage at First Principal Apportionment (P-1) (Used for 3rd Quarter EPA Payment)</b>	TBD in February 2025
<b>2024–25 DOF Final EPA Revenue Amount (Used for 4th Quarter EPA Payments and Annual Recomputation)</b>	TBD in June 2025
<b>CDE EPA Entitlement Percentage at Second Principal Apportionment (P-2) (Used for 4th Quarter EPA Payment)</b>	TBD in June 2025
<b>CDE EPA Entitlement Percentage at Annual (Final)<sup>1</sup></b>	TBD in February 2026



# J-29 / Found on the KCSOS (District Advisory) Webpage

County of Kern  
Form J-29  
June 30, 2024

REPORT OF THE ANNUAL AMOUNT OF TAXES TO BE COLLECTED AND  
DISTRIBUTED FOR THE FISCAL YEAR 2023-24, ENDING JUNE 30, 2024  
PERIOD: ANNUAL

CDS	DISTRICT	8041	8045	8042	8044	8043	8021	8022	TOTAL ALLOCATION	OTHER	8047	
		TOTAL SECURED	ERAF	TOTAL UNSECURED	TOTAL SUPPLEMENTAL	TOTAL PRIOR	HOMEOWNERS SUBVENTION	TIMBER			IMPOUND RELEASE	RESIDUAL DISTRIBUTION
63313	ARVIN UNION	3,671,286	(340,530)	372,388	1,688,010	22,518	22,518	-	4,993	3,951,170	102,818	161,570
63321	BAKERSFIELD CITY	23,803,788	(2,198,026)	2,422,855	1,487,186	280,057	148,212	-	485	25,944,568	593,808	1,961,535
63339	BEARDSLEY	6,079,166	(558,816)	1,063,893	96,602	17,549	36,910	-	-	6,725,304	-	-
63357	BLAKE	77,245	(7,376)	8,463	937	165	438	-	-	79,872	-	-
63370	BUTTONWILLOW UNION	1,025,612	(95,585)	95,575	17,174	4,084	6,069	-	-	1,052,929	-	-
63388	CALIENTE UNION	281,838	(26,477)	29,285	3,196	4,698	1,666	-	-	294,205	-	-
63404	DELANO UNION	4,685,229	(431,690)	497,754	412,738	70,932	29,746	-	-	5,264,709	34,207	570,533
63420	DI GIORGIO	588,854	(54,325)	59,073	11,016	1,831	3,562	-	-	610,011	-	0
63438	EDISON	1,533,098	(142,044)	150,878	52,248	19,427	9,374	-	-	1,622,981	-	-
63446	ELK HILLS	253,199	(23,479)	19,903	8,927	2,009	1,535	-	-	262,094	-	-
63461	FAIRFAX	2,219,858	(204,221)	220,642	133,047	23,466	13,852	-	-	2,406,644	6,297	6,636
63479	FRUITVALE	5,540,264	(517,939)	544,809	196,625	27,036	34,196	-	812	5,785,803	-	-
63487	GENERAL SHAFTER	2,846,344	-	274,264	-	(868)	17,140	-	-	3,136,880	-	-
63503	GREENFIELD UNION	5,563,858	(512,138)	564,914	464,849	78,880	35,341	-	-	6,185,706	-	-
63545	KERNVILLE UNION	2,170,548	(202,341)	228,811	41,315	7,272	12,868	0.23	162	2,258,635	-	-
63552	LAKESIDE UNION	2,969,635	(278,855)	285,684	72,775	11,003	18,587	-	-	3,068,828	-	-
63560	LAMONT	1,384,048	(127,817)	138,612	142,457	24,886	8,867	-	10	1,571,065	-	-
63586	LINNS VALLEY-POSO FLAT UNION	337,953	-	25,798	-	18	1,326	0.05	-	365,095	-	-
63594	LOST HILLS UNION	2,725,872	(255,504)	293,118	37,174	7,269	16,409	-	74	2,824,413	-	-
63610	MAPLE	676,891	(62,737)	73,043	14,022	2,277	4,058	-	23	707,576	-	-
63651	MCKITTICK	2,076,525	-	245,787	-	1,847	12,368	-	-	2,338,327	-	-
63669	MIDWAY	1,109,743	-	120,100	-	1,297	6,522	-	44	1,237,706	-	-
63693	NORRIS	5,587,238	(511,375)	535,000	207,553	34,977	34,666	-	-	5,888,060	-	-
63662	PANAMA-BUENA VISTA	19,465,624	(1,785,806)	1,948,267	918,718	153,063	120,904	-	-	20,820,770	-	-
63719	POND UNION	1,141,131	(105,118)	118,300	8,750	2,841	6,853	-	196	1,172,873	-	-
63578	RICHLAND LERDO	3,963,235	(365,306)	414,733	171,362	32,435	24,427	-	4,635	4,245,522	-	252,887
73544	RIO-BRAVO - GREELEY UNION	5,089,477	(467,857)	500,925	50,940	7,306	30,824	-	-	5,211,615	-	-
63750	ROSEDALE UNION	10,226,271	(936,369)	1,011,615	294,561	49,144	62,880	-	-	10,708,102	-	-
63768	SEMITROPIC	909,076	(84,168)	94,180	9,325	1,088	5,431	-	-	934,933	-	-
63784	SOUTH FORK UNION	467,301	(43,441)	47,975	15,462	2,387	2,804	-	27	492,515	-	-
63792	STANDARD	7,715,836	(709,995)	788,349	147,216	27,882	46,503	-	-	8,015,791	-	-
63800	TAFT CITY	6,848,773	(633,602)	670,815	117,478	21,809	41,121	-	1,996	7,068,391	-	74,200
63834	VINELAND	753,879	(71,478)	78,215	33,134	5,379	4,742	-	6	803,878	-	-
63842	WASCO UNION	3,637,867	(335,151)	372,057	175,736	32,387	22,507	0.01	-	3,905,402	-	30,502
	ELEMENTARY DISTRICT SUBTOTAL	137,416,561	(12,089,567)	14,296,093	5,490,532	988,232	845,226	0	13,286	146,960,363	737,129	3,047,924
63412	DELANO JOINT UNION HIGH	8,168,699	(517,158)	593,588	204,870	36,920	34,369	-	-	8,521,286	33,151	552,925
63529	KERN JOINT UNION HIGH	152,163,017	(14,038,392)	15,613,834	2,075,805	385,052	918,217	0.28	189,471	157,307,004	669,216	2,261,823
63818	TAFT UNION HIGH	12,178,123	(1,129,236)	1,329,212	54,775	22,604	72,327	-	636	12,528,441	-	19,849
63859	WASCO UNION HIGH	9,613,386	(894,284)	1,015,790	92,459	18,676	57,703	0.01	-	9,903,689	-	26,397
	HIGH SCHOOL DISTRICT SUBTOTAL	182,123,225	(16,579,071)	18,952,383	2,427,908	463,252	1,082,616	0	190,107	188,290,421	702,367	2,860,994
75168	EL TEJON UNIFIED	5,337,436	(460,959)	505,765	35,796	5,665	29,434	-	-	5,453,136	-	-
63628	MARICOPA UNIFIED	1,650,230	(153,899)	181,274	657,313	108,070	12,445	-	115	2,455,548	-	-
73908	MCFARLAND UNIFIED	6,284,418	(579,276)	659,800	168,047	31,960	38,042	-	-	6,603,051	-	70,105
63677	MOJAVE UNIFIED	19,027,425	(1,749,357)	1,985,251	142,274	37,240	114,662	-	-	19,957,495	-	1,608,541
63685	MUROC UNIFIED	1,235,085	(383,833)	400,297	82,807	25,729	24,459	-	-	1,384,543	-	-
63776	SOUTHERN KERN UNIFIED	9,683,913	(889,411)	993,584	168,054	26,813	58,876	-	-	10,041,830	-	-
73742	SIERRA SANDS UNIFIED	5,272,486	(488,570)	569,774	257,122	48,064	31,036	-	2,084	5,691,995	-	2,563,798
63826	TEHACHAPI UNIFIED	13,256,295	(1,357,830)	1,512,916	219,827	59,442	89,115	0.13	-	13,779,767	224,210	333,233
	UNIFIED SCHOOL DISTRICT SUBTOTAL	61,747,289	(6,063,135)	6,808,720	1,731,240	342,983	398,609	0	2,199	64,967,366	224,210	4,675,677
	COUNTRY DISTRICT SUBTOTAL	381,287,074	(34,731,772)	39,657,196	9,649,681	1,794,466	2,325,911	0.71	205,591	400,188,149	1,663,706	10,484,595
10157	EDUCATION	23,125,798	0	2,360,882	589,211	111,211	141,953	0	1,330	26,330,384	53,029	520,792



# Getting Started

## What's needed?

- **Update/Verify Revenues**

- CDE website
- Grant Awards
- New Bargaining Agreements



- **Budget Report(s)**

- Run Detail Budget Report by Resource to “Scrub”

The screenshot shows the California Department of Education website. The header includes the state seal and the text "California DEPARTMENT OF EDUCATION". Navigation tabs for "Teaching & Learning" and "Testing & Accountability" are visible. The breadcrumb trail reads: "Home / Finance & Grants / Allocations & Apportionments / Principal Apportionment". The main heading is "Expanded Learning Opportunities Program" with the subtext "Funding details for Expanded Learning Opportunities Program." Below this, a paragraph explains that funds are apportioned to school districts and charter schools based on prior year transitional kindergarten/kindergarten through sixth grade (TK/K-6) and the prior year of the Second Principal Apportionment. The purpose is for after-school programs as defined in Education Code Section 46120. The page lists funding details for three fiscal years: 2024-25, 2023-24, and 2022-23. For each year, there are links for "Funding Profile" and "Funding Results".

Home / Finance & Grants / Allocations & Apportionments / Principal Apportionment

## Expanded Learning Opportunities Program

Funding details for Expanded Learning Opportunities Program.

Funds are apportioned to school districts and charter schools based on prior year transitional kindergarten/kindergarten through sixth grade (TK/K-6) and the prior year of the Second Principal Apportionment. The purpose of these funds is for after-school programs as defined in *Education Code* Section 46120.

### Fiscal Year 2024-25

- [2024-25 Funding Profile](#) - Program Description and Funding
- [2024-25 Funding Results](#) - Apportionment(s) and Letter(s)

### Fiscal Year 2023-24

- [2023-24 Funding Profile](#) - Program Description and Funding
- [2023-24 Funding Results](#) - Apportionment(s) and Letter(s)

### Fiscal Year 2022-23

# “Scrubbing” the Budget Report



## Budget Report - Detail / by Resource

1100	CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-000-0000		166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-00-205-0000		123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-000-0000		4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-000-0000		13,456.00	400.00	600.00	4.4	0.00	12,856.00	95.5
TOTAL: 1100		308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.59	65.4
1300	CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-000-0000		90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-000-0000		34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300		125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx		434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.27	66.5
2100	INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-000-0000		0.00	0.00	919.22	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-00-101-0000		21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-00-101-0000		7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100		29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.08	87.1

- Review EACH account line to determine action needed
  - Adjust Budget
  - Make Cash Transfers
  - LCAP Tracking
  - Sp Ed / Fund 13 Contributions

# “Scrubbing” the Budget Report



1100	CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-0000-0000		166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-0-205-0-000		123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-0000-0000		4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-0000-0000		13,456.00	400.00	600.00	4.4	0.00	12,856.00	85.5
TOTAL: 1100		308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.59	65.4
1300	CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-0000-0000		90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-0000-0000		34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300		125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx		434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.27	66.5
2100	INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-0000-0000		0.00	0.00	919.22	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-00-101-0000		21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-00-101-0000		7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100		29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.08	87.1



- Determine Action Needed
  - Adjust Budget
  - Make Cash Transfers

## “Scrubbing” the Budget Report



1100	CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-0000		166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-0-205-0-000		123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-0000		4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-0000		13,456.00	400.00	600.00	4.4	0.00	12,856.00	95.5
TOTAL: 1100		308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.59	65.4
1300	CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-0000		90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-0000		34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300		125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx		434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.27	66.5
2100	INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-0000		0.00	0.00	919.22-	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-0-101-0-000		21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-0-101-0-000		7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100		29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.08	87.1

- Determine Action Needed
  - Make Cash Transfers
  - LCAP Tracking



FUND :01 GENERAL FUND		RESOURCE:0000		NO REPORTING REQUIREMENT					
FD-RESC-Y-OBJT-SO-GOAL-FUNC-STE-T2-TY3-TYP4		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	ENCUMBERED	UNENCUMBERED BALANCE	%	
8011	State Aid								
01-0000-0-8011.00-0000-0000-000-000-0000		<del>267,632.00</del>	38,971.00	155,884.00	58.2	0.00	111,748.00	41.7	
TOTAL: 8011		267,632.00	38,971.00	155,884.00	58.2	0.00	111,748.00	41.7	
8021	HOME OWNERS EXEMPTION								
01-0000-0-8021.00-0000-0000-000-000-0000		<del>12,337.00</del>	0.00	0.00	.0	0.00	12,337.00	100.0	
TOTAL: 8021		12,337.00	0.00	0.00	.0	0.00	12,337.00	100.0	
8041	SECURED TAX ROLLS								
01-0000-0-8041.00-0000-0000-000-000-0000		<del>2,138,135.00</del>	5,235.81	63,247.44	2.9	0.00	2,074,887.56	97.0	
TOTAL: 8041		2,138,135.00	5,235.81	63,247.44	2.9	0.00	2,074,887.56	97.0	
8042	UNSECURED ROLL TAXES								
01-0000-0-8042.00-0000-0000-000-000-0000		<del>219,538.00</del>	31,705.25	219,915.39	100.0	0.00	380.39-	.0	
TOTAL: 8042		219,538.00	31,705.25	219,915.39	100.0	0.00	380.39-	.0	
8043	PRIOR YEARS TAXES								
01-0000-0-8043.00-0000-0000-000-000-0000		<del>83,868.00</del>	485.07-	186.89-	.0	0.00	84,054.89	100.0	
TOTAL: 8043		83,868.00	485.07-	186.89-	.0	0.00	84,054.89	100.0	
8590	ALL OTHER STATE REVENUES								
01-0000-0-8590.00-0000-0000-000-000-0000		31,000.00	2,724.00	10,896.00	35.1	0.00	20,104.00	64.8	
TOTAL: 8590		31,000.00	2,724.00	10,896.00	35.1	0.00	20,104.00	64.8	
8660	INTEREST								
01-0000-0-8660.00-0000-0000-000-000-0000		<del>52,000.00</del>	4.80-	25.43-	.0	0.00	52,025.43	100.0	
TOTAL: 8660		52,000.00	4.80-	25.43-	.0	0.00	52,025.43	100.0	
8699	ALL OTHER LOCAL REVENUES								
01-0000-0-8699.00-0000-0000-000-000-0000		<del>60,000.00</del>	6,848.00	6,848.00	11.4	0.00	53,152.00	88.5	
TOTAL: 8699		60,000.00	6,848.00	6,848.00	11.4	0.00	53,152.00	88.5	
8980	CONTRIBUTIONS FR UNRESTR REV								
01-0000-0-8980.00-0000-0000-000-000-0000		305,690.00-	0.00	0.00	100.0	0.00	305,690.00-	.0	
TOTAL: 8980		305,690.00-	0.00	0.00	100.0	0.00	305,690.00-	.0	
TOTAL: 8xxx		2,558,817.00	84,994.19	456,578.51	17.8	0.00	2,102,238.49	82.1	
1100	CERTIFICATED TEACHERS SALARIES								
01-0000-0-1100.00-1100-1000-000-000-0000		550,000.00	46,768.51	149,305.53	25.5	0.00	409,694.47	74.4	

184,777  
74,527

259,304

12,368

2,076,525

245,707

1,647

✓

80,000

30,000

✓

✓

✓

# Import to Excel

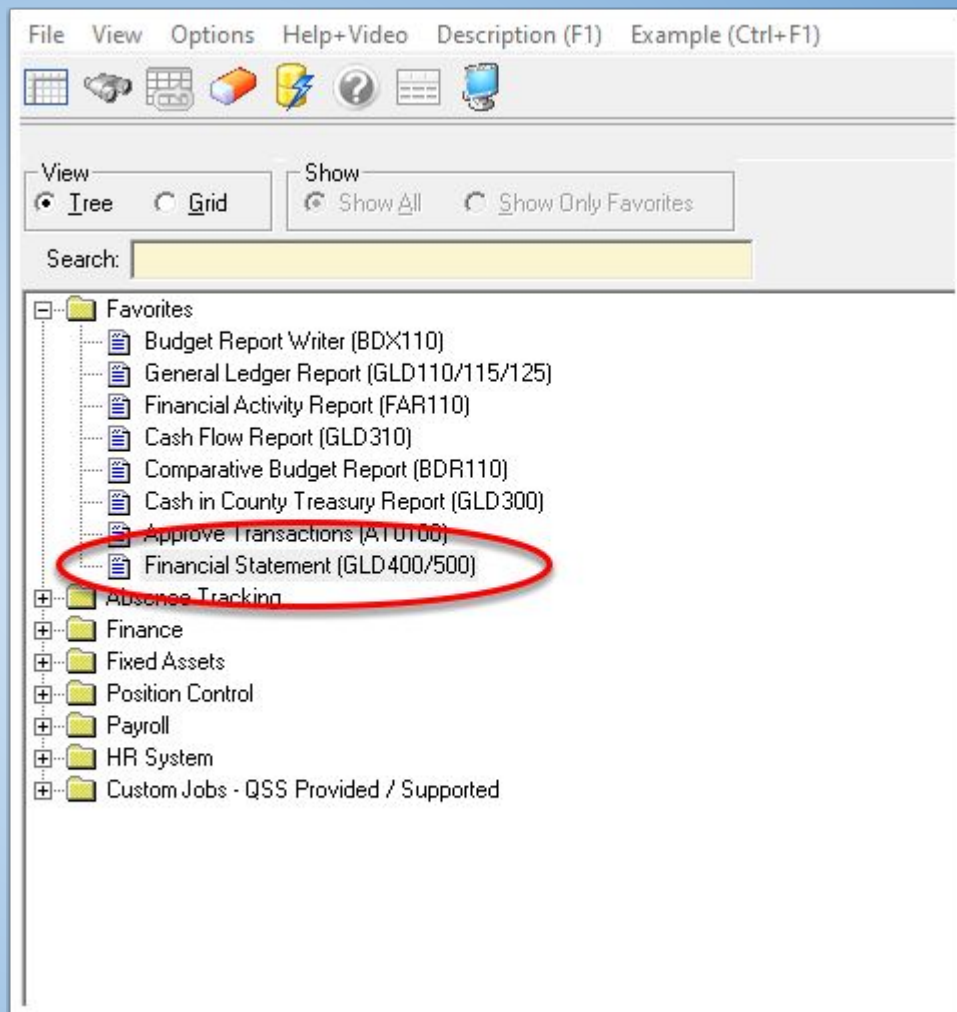
	WORKING BUDGET	CURRENT (1 Month)	YEAR TO DATE	%	Amt Needed for Remainder of Year	BALANCE	%	Change Needed	
109									
110									
111	01-0000-0-1100.00-1110-1000-000-00-202-0000	20,000.00	1,264.37	10,802.80	54	10,115	9,197.20	45.9	918
112	01-0000-0-1100.01-1110-1000-000-00-000-0000	7,500.00	800	960	12.8	6,400	6,540.00	87.2	(140)
113	01-0000-0-1100.02-1110-1000-000-00-000-0000	5,000.00	0	0	0	-	5,000.00	100	(5,000)
114	TOTAL: 1100	582,500.00	48,832.88	152,068.33	26.1	-	430,431.67	73.8	
115									
116	1300 CERTIFICATED SUPERV & ADM SAL								
117	01-0000-0-1300.00-1110-2700-000-00-000-0000	169,350.00	10,325.00	41,300.00	24.3	82,600	128,050.00	75.6	(45,450)
118	01-0000-0-1300.00-1110-7100-000-00-000-0000	66,150.00	4,425.00	17,700.00	26.7	35,400	48,450.00	73.2	(13,050)
119	TOTAL: 1300	235,500.00	14,750.00	59,000.00	25	-	176,500.00	74.9	
120									
121	TOTAL: 1xxx	818,000.00	63,582.88	211,068.33	25.8	-	606,931.67	74.1	
122									
123	2100 INSTRUCTIONAL AIDE SALARIES								
124	01-0000-0-2100.00-1110-1000-000-00-000-0000	122,500.00	11,957.21	34,503.68	28.1	95,658	87,996.32	71.8	7,661
125	01-0000-0-2100.00-1110-1000-000-00-201-0000	12,000.00	0	0	0	-	12,000.00	100	(12,000)
126	TOTAL: 2100	134,500.00	11,957.21	34,503.68	25.6	-	99,996.32	74.3	
127									
128	2200 CLASSIFIED SUPPORT SALARIES								
129	01-0000-0-2200.00-1110-3600-000-00-000-0000	55,000.00	3,940.96	15,763.84	28.6	31,528	39,236.16	71.3	(7,708)
130	01-0000-0-2200.00-1110-8100-000-00-000-0000	105,000.00	14,420.70	46,978.24	44.7	115,366	58,021.76	55.2	57,344
131	01-0000-0-2200.01-1110-3600-000-00-000-0000	19,000.00	2,898.45	3,758.40	19.7	23,188	15,241.60	80.2	7,946
132	01-0000-0-2200.01-1110-8100-000-00-000-0000	5,000.00	0	0	0	-	5,000.00	100	(5,000)
133	TOTAL: 2200	184,000.00	21,260.11	66,500.48	36.1	-	117,499.52	63.8	
134									
135	2400 CLERICAL & OFFICE SALARIES								
136	01-0000-0-2400.00-0000-2700-000-00-000-0000	50,150.00	3,748.10	14,992.40	29.8	29,985	35,157.60	70.1	(5,173)
137	01-0000-0-2400.00-0000-7200-000-00-000-0000	21,600.00	1,606.33	6,425.32	29.7	12,851	15,174.68	70.2	(2,324)
138	TOTAL: 2400	71,750.00	5,354.43	21,417.72	29.8	-	50,332.28	70.1	

## **Balance Sheet Clean Up**



## Run Board Financial Statement

- Job Menu
- GLD400/500



## Run Board Financial Statement

- Make sure to run the report and select the option to “Break By Resource”

Request Financial Statement (GLDSB45) QSS/O... [min] [max] [close]

File Options

Icons: Save, Copy, Print, Refresh, Undo, Redo, Help

Last: 68796

Main Selection\* | Accounts\* | District(s)

### Request Financial Statement

District: 72

From date: 07/01/2024 To date: 06/30/2025

Report title: [empty]

Include Approved/Unapproved GL trans: A - Approved transactions only

Restricted field: RE - RESOURCE

Break By RESOURCE:

Report:  Request Financial Statement (GLD400)  Request Board Financial Statement (GLD500)

Usersec: Y1 \$DIST 97 N Yr:2025 Dist:72 Site:0 11/8/2024 8:45 AM

## FUND RECONCILIATION

## ASSETS AND LIABILITIES :

9110	CASH IN COUNTY TREASURY	1,972,480.17	29,209.82-	1,943,270.35
9130	REVOLVING CASH ACCOUNT	3,000.00	.00	3,000.00
9200	ACCOUNTS RECEIVABLE	23,175.16	23,175.16-	.00
9310	DUE FROM OTHER FUNDS	43,187.96	.00	43,187.96
9500	ACCOUNTS PAYABLE	120,620.59-	120,970.59	350.00
9510	ACCOUNTS PAYABLE CURRENT LIAB	25.97-	792.01-	817.98-
9515	CURRENT LIABILITY STRS	14,928.62	.00	14,928.62
9518	CURRENT LIABILITIES H & W	5,078.60	.00	5,078.60
9519	CURRENT LIABILITIES S.U.I.	3,260.38	761.05	4,021.43
9520	CURRENT LIABILITIES W/C	8,864.31-	4,239.19	4,625.12-
9526	CURRENT LIABILITIES USE TAX	725.71	10.54-	715.17
9550	SISC III MONTHLY HEALTH PAYMEN	52,774.25-	2,908.25	49,866.00-
9560	DEFERRED PAYROLL OPTION	2,993.33-	42,657.91-	45,651.24-
9568	STRS Contribution Refunds	1,458.12-	131.99-	1,590.11-
9590	DUE TO OTHER GOVERNMENTS	1,675.00-	1,675.00	.00
9610	DUE TO OTHER FUNDS	3,949.21-	.00	3,949.21-
<hr/>				
* NET YEAR TO DATE FUND BALANCE	* *	1,873,475.82 *	34,576.65 *	1,908,052.47 *
9791	FUND BAL-BEGINNING BALANCE	1,873,475.82-	.00	1,873,475.82-
<hr/>				
* EXCESS REVENUES ( EXPENDITURES )	* *	.00 *	34,576.65 *	34,576.65 *

FUND RECONCILIATION

ASSETS AND LIABILITIES :

9110	CASH IN COUNTY TREASURY	19,334.73	83,478.96-	64,144.23-
9500	ACCOUNTS PAYABLE	5,709.70-	5,709.70	.00
9526	CURRENT LIABILITIES USE TAX	.91	.00	.91
9650	DEFERRED REVENUE	13,625.94-	.00	13,625.94-
* NET YEAR TO DATE FUND BALANCE * *		.00 *	77,769.26-*	77,769.26-*
* EXCESS REVENUES ( EXPENDITURES ) * *		.00 *	77,769.26-*	77,769.26-*

### Reversing Deferred Revenue

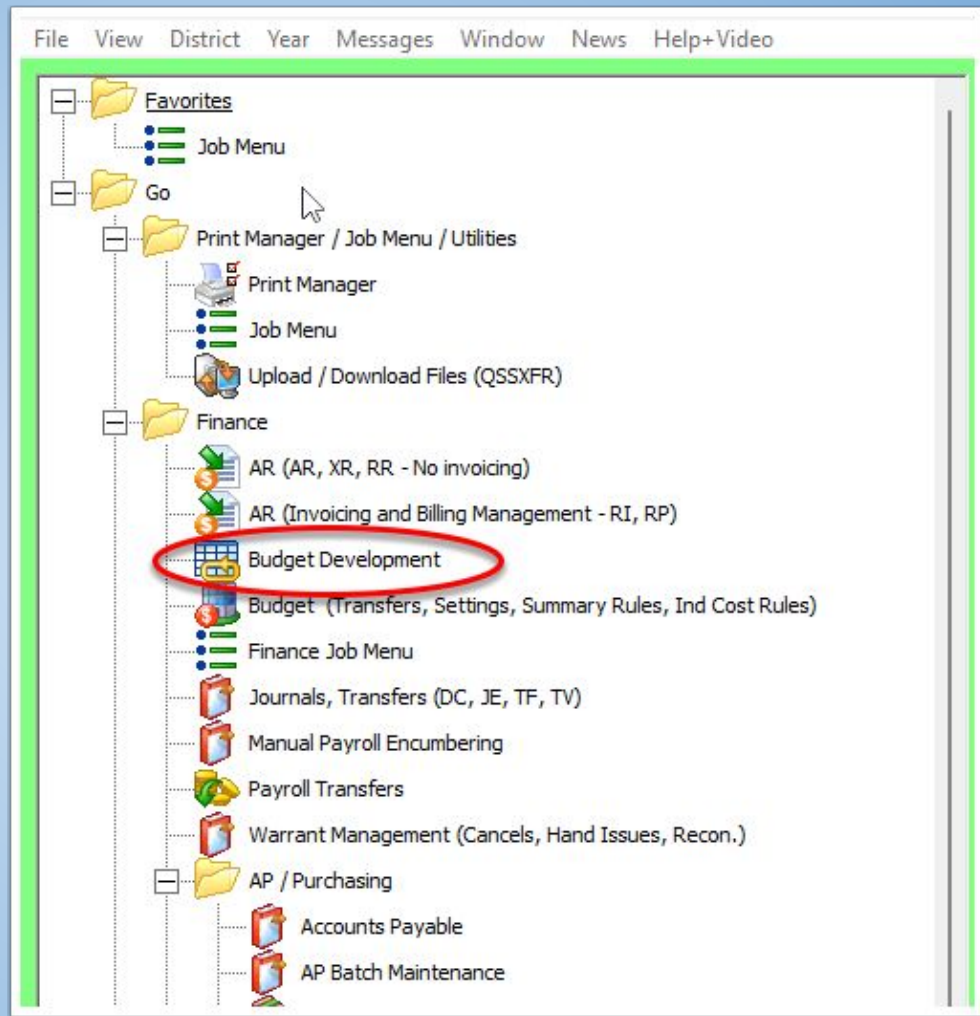
- Debit 9650 Object
- Credit Revenue Object

Dist	FD-RESC-Y-OBJT, SO-GOAL-FUNC-STE-T2-TY3-TYP4	Debit	Credit	D
72	01-6010-0-9650.00-0000-0000-000-00-000-0000	13,625.94		
2 72	01-6010-0-8590.00-0000-0000-000-00-000-0000		13,625.94	

# **How to Create a Model**

## Creating a Model

- Job Menu
- Open Budget Development





File Options Help+Video

InspectMode

Setup  
 District: 72 Year: 2025 Model: 00 - July Budget 24-25 Model Type:  Budget  Actuals

Quick Entry Account Maintenance **Models** Budget Action Import Accounts Benefit Mapping

Filter Entry

Quick Entry Settings and Defaults

Amounts entered will be:  Added  Replaced

Detail description:

100 Max acts to return (Lower #=faster) If a specific acct isn't extracted, adjust this max # higher or enter field/acct filters

Only show accounts with at least one locked detail line

Budget Action Settings

Automatically create a Budget Action

Date: 11/08/2024 Number:

Main Budget Action Desc:

Setup Object Totals by Range

Income:  -

Expense:  -

Custom:  -

Exc?	Field	From	Range	To	Exc?	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	??-????-?-????-??-????-????-??-??-????
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="checkbox"/>	- - - . - - - -

Dollar Range

From  To

FTE Range

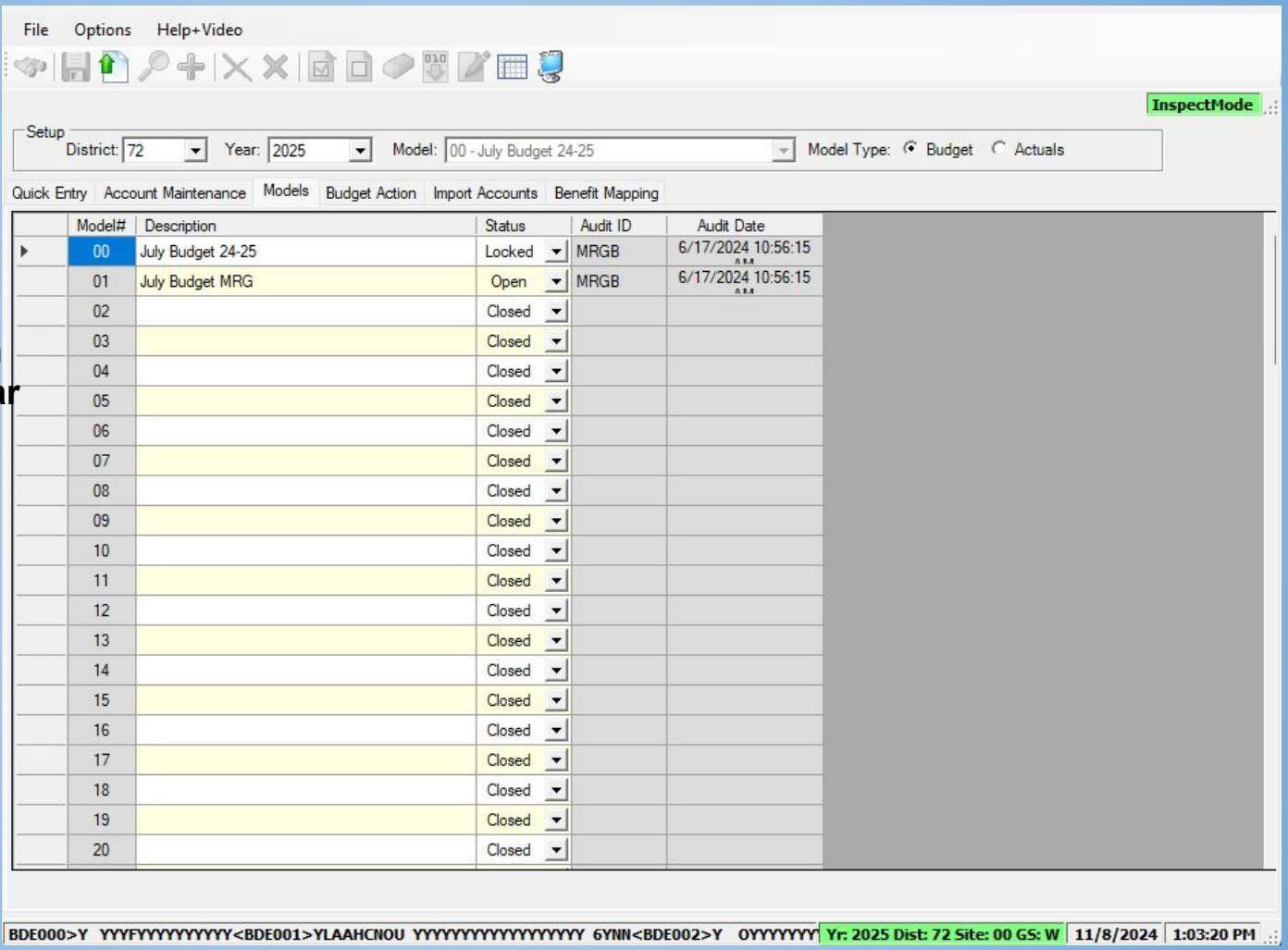
From  To

BDE000>Y YYYFYYYYYYYYY<BDE001>YLAACHNOU YYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:03:06 PM

## Creating a Model

- Click on the Models tab





InspectMode

Setup  
 District: 72 Year: 2025 Model: 00 - July Budget 24-25 Model Type:  Budget  Actuals

Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Model#	Description	Status	Audit ID	Audit Date
00	July Budget 24-25	Locked	MRGB	6/17/2024 10:56:15 AM
01	July Budget MRG	Open	MRGB	6/17/2024 10:56:15 AM
02		Closed		
03		Closed		
04		Closed		
05		Closed		
06		Closed		
07		Closed		
08		Closed		
09		Closed		
10		Closed		
11		Closed		
12		Closed		
13		Closed		
14		Closed		
15		Closed		
16		Closed		
17		Closed		
18		Closed		
19		Closed		
20		Closed		

## Creating a Model

- Make sure you are in the current fiscal year
- You will see all the models you have previously created

## Creating a Model

- Select any blank numbered slot and click the green arrow “change” icon
- Type in the name of your 1st interim model
- Make sure to leave Status as “open”

File Options Help+Video

InspectMode

Setup  
District: 72 Year: 2025 Model: 00 - July Budget 24-25 Model Type: Budget Actuals

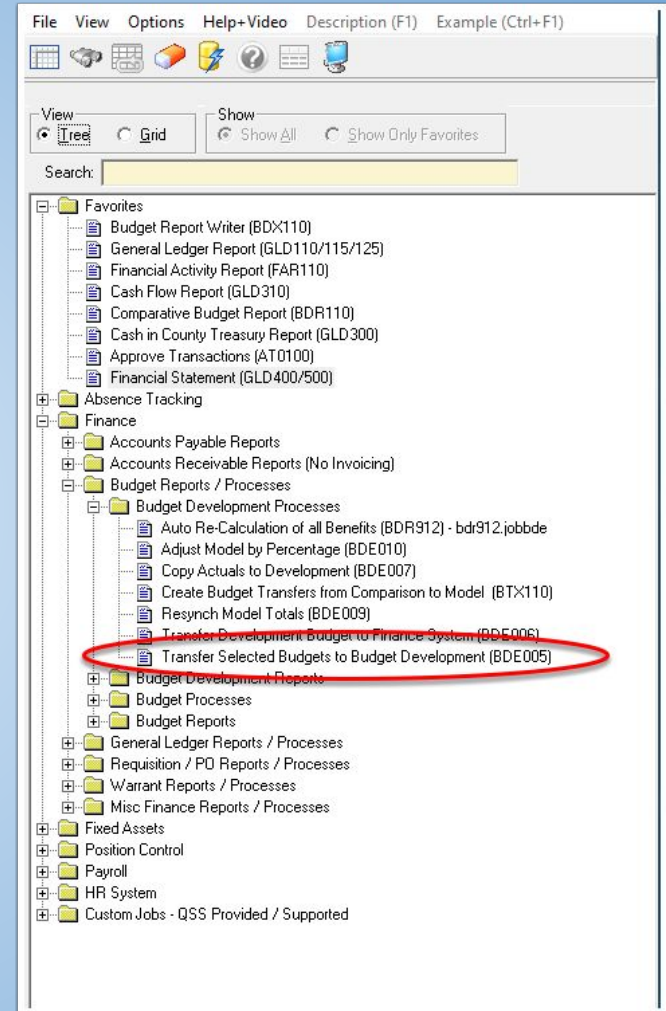
Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Model#	Description	Status	Audit ID	Audit Date
00	July Budget 24-25	Locked	MRGB	6/17/2024 10:56:15
01	July Budget MRG	Open	MRGB	6/17/2024 10:56:15
02		Closed		
03		Closed		
04		Closed		
05	1st interim Budget	Open	MRGB	11/8/2024 1:03:55
06		Closed		
07		Closed		
08		Closed		
09		Closed		
10		Closed		
11		Closed		
12		Closed		
13		Closed		
14		Closed		
15		Closed		
16		Closed		
17		Closed		
18		Closed		
19		Closed		
20		Closed		

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAHCNOU YYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:04:00 PM

## Creating a Model

- We will transfer a copy of the working budget to the model we just created
- Open the Transfer Selected Budgets to Budget Development BDE005



# Creating a Model

- Make sure Source FY is the current fiscal year as well as Target
- Make sure Move account details is checked
- Select the working budget as your Source
- Select the Target Model created for your 1st interim

File Options

Main Selection\* Accounts

### Transfer Selected Budgets to Budget Development

District: 72 SOUTH FORK UNION SCHOOL DIST

Source FY: 25 Source: W - Working

Target FY: 25 Target Model: 05 - 1st interim Budget

Move account details:

Transfer accounts if amt is zero:

Set dollars in target model to zero:

If acct exists in target model: N - No erase

FTE: 0 - FTE set to zero in target

Rounding rule: N - No rounding

GLDSYS Accounts: 0 - Open

Usersec: YA \$DIST 97 N Yr:2025 Dist:72 Site:0 11/8/2024 1:05 PM

# Creating a Model

- Go back to Budget Development
- Choose the 1st Interim model
- Then hit the binocular “search” icon

The screenshot shows the 'Setup' tab of a budgeting application. At the top, there is a menu bar with 'File', 'Options', and 'Help+Video'. Below it is a toolbar with various icons. The 'Setup' section contains several dropdown menus: 'District' (72), 'Year' (2025), and 'Model' (05 - 1st interim Budget). The 'Model' dropdown is circled in red. To the right of the 'Model' dropdown is a 'Model Type' section with radio buttons for 'Budget' (selected) and 'Actuals'. Below the 'Setup' section are three main panels: 'Quick Entry Settings and Defaults', 'Budget Action Settings', and 'Setup Object Totals by Range'. The 'Quick Entry Settings and Defaults' panel includes options for 'Amounts entered will be' (Added/Replaced), a 'Detail description' field, and a 'Max accts to return' dropdown (set to 100). The 'Budget Action Settings' panel includes an option for 'Automatically create a Budget Action', a 'Date' dropdown (11/08/2024), a 'Number' field, and a 'Main Budget Action Desc' field. The 'Setup Object Totals by Range' panel includes fields for 'Income' (8000 - 8999), 'Expense' (1000 - 7999), and 'Custom' (empty). Below these panels is a table with columns for 'Exc?', 'Field', 'Range', 'To', 'Exc?', and a dropdown menu. The table contains several rows of data. At the bottom of the screen, there is a status bar with the text: 'BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAHCNOU YYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:06:43 PM'.



# Creating a Model

- The search results should show that there are account lines and budget amounts in that model
- If it says no accounts found, something went wrong and you'll need to transfer your working budget again

File Options Help+Video

**InspectMode**

Setup  
 District: 72 Year: 2025 Model: 05 - 1st interim Budget Model Type: Budget Actuals

Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Filter Entry

	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 /	Amount	Replace Amount	Adjusted Amount	FTE	Replace FTE	Adjusted FTE	Delete Acct
▶ 1	01-0000-0-1100.00-1110-1000-000-15-012-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
2	01-0000-0-1100.00-1110-1000-000-15-013-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
3	01-0000-0-1100.00-1110-1000-000-16-006-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
4	01-0000-0-1100.00-1110-1000-000-20-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
5	01-0000-0-1100.00-1110-1000-002-00-000-0000		<input type="checkbox"/>	93,000.00		<input type="checkbox"/>		<input type="checkbox"/>
6	01-0000-0-1100.00-1110-1000-002-15-007-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
7	01-0000-0-1100.00-1110-1000-002-15-008-0000		<input type="checkbox"/>	82,000.00		<input type="checkbox"/>		<input type="checkbox"/>
8	01-0000-0-1100.00-1110-1000-002-15-011-0000		<input type="checkbox"/>	4,200.00		<input type="checkbox"/>		<input type="checkbox"/>
9	01-0000-0-1100.00-1110-1000-002-15-013-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
10	01-0000-0-1100.00-1110-1000-002-15-014-0000		<input type="checkbox"/>	2,200.00		<input type="checkbox"/>		<input type="checkbox"/>
11	01-0000-0-1100.00-1110-1000-003-00-000-0000		<input type="checkbox"/>	162,000.00		<input type="checkbox"/>		<input type="checkbox"/>
12	01-0000-0-1100.00-1110-1000-003-15-005-0000		<input type="checkbox"/>	2,000.00		<input type="checkbox"/>		<input type="checkbox"/>
13	01-0000-0-1100.00-1110-1000-003-15-008-0000		<input type="checkbox"/>	161,000.00		<input type="checkbox"/>		<input type="checkbox"/>
14	01-0000-0-1100.00-1110-1000-003-15-009-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
15	01-0000-0-1100.00-1110-1000-003-15-010-0000		<input type="checkbox"/>	4,300.00		<input type="checkbox"/>		<input type="checkbox"/>
16	01-0000-0-1100.00-1110-1000-003-15-011-0000		<input type="checkbox"/>	13,000.00		<input type="checkbox"/>		<input type="checkbox"/>
17	01-0000-0-1100.00-1110-1000-003-16-003-0000		<input type="checkbox"/>	3,000.00		<input type="checkbox"/>		<input type="checkbox"/>
18	01-0000-0-1100.00-1110-1000-003-16-008-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>

Lines: 100 Show:  Amounts  Inc/Exp/Cust. Amount Org. Chg. New: \$1,668,196.00 \$0.00 \$1,668,196.00 FTE Org. Chg. New: 0.0000 0.0000 0.0000

Custom total shows difference between Income and Expense

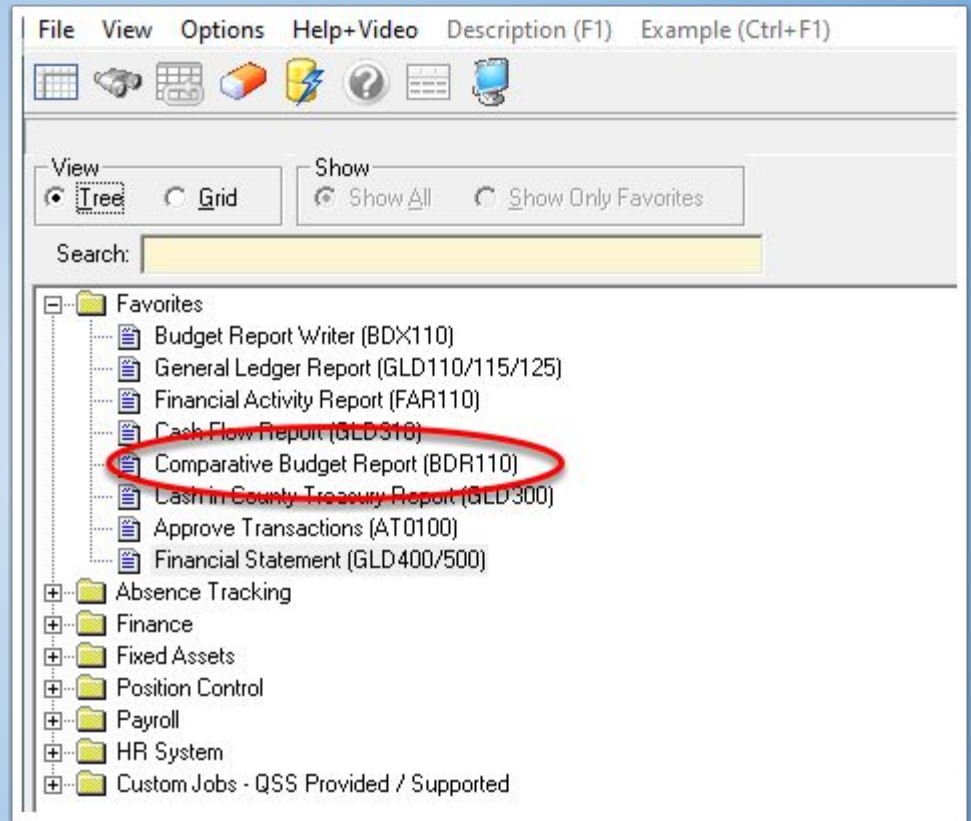
BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAACHNOU YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:07:04 PM

# **Comparative Budget Report**



## Comparative Budget Report

- Open Comparative Budget Report
- BDR110





Main Selection\* | 
  Additional Options | 
  Sorts/Rollups | 
  Accounts | 
  District(s)

### Comparative Budget Report

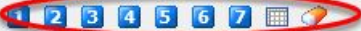
District: 72

Report Title:

Detail line format: 1 - Object

Account Status: B - Open and closed accounts (Recommended) Use Second Description: Never

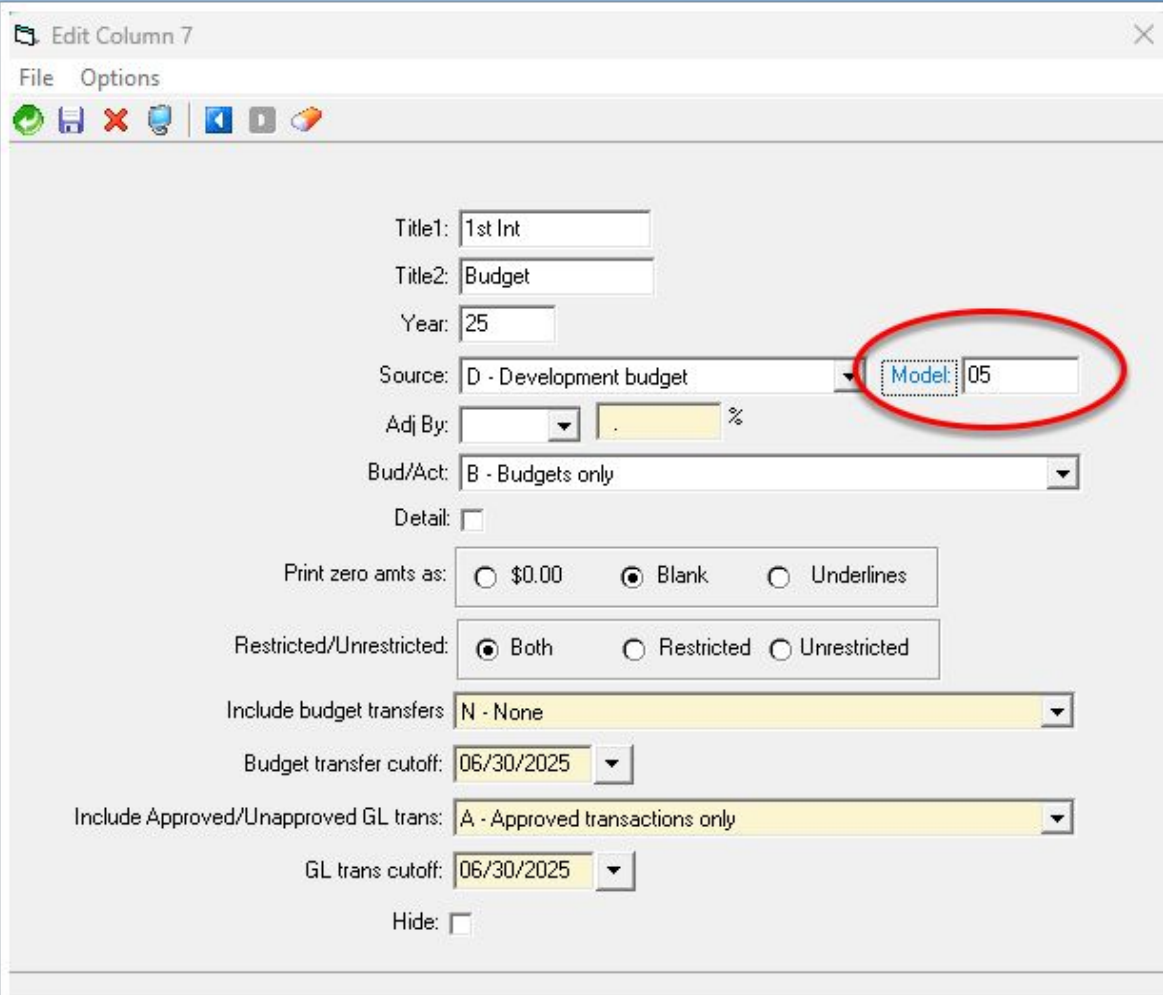
Restricted field: RE - RESOURCE



	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
▶ Title1							
Title2	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Year	2022	2022	2023	2023	2024	2024	2025
Source	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00
Bud/Act	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Detail	No	No	No	No	No	No	No
Zero amt	Blank	Blank	Blank	Blank	Blank	Blank	Blank
Rest/Unr	Both	Both	Both	Both	Both	Both	Both
Bud Tfr							
Bud TDate							
GL Trans							
GL TDate							
Hide	No	No	No	No	No	No	No

## Comparative Budget Report

- Open Column 7 (Or any column you choose)
- Title as 1st interim
- FY should be current
- Source should be Development Budget and the Model number for your 1st interim
- Click Green Save arrow



The screenshot shows the 'Edit Column 7' window with the following configuration:

- Title1: 1st Int
- Title2: Budget
- Year: 25
- Source: D - Development budget (Model: 05)
- Adj By: [ ] %
- Bud/Act: B - Budgets only
- Detail:
- Print zero amts as:  \$0.00  Blank  Underlines
- Restricted/Unrestricted:  Both  Restricted  Unrestricted
- Include budget transfers: N - None
- Budget transfer cutoff: 06/30/2025
- Include Approved/Unapproved GL trans: A - Approved transactions only
- GL trans cutoff: 06/30/2025
- Hide:

The 'Model' field in the Source dropdown is circled in red.

## Comparative Budget Report

- Open Column 6 (Or any column you choose)
- Title as Working
- FY should be current
- Source should be W-Working Budget
- Click Green Save arrow

Edit Column 6

File Options

Title1: Working

Title2: Budget

Year: 25

Source: W - Working budget Model: 00

Adj By: %

Bud/Act: B - Budgets only

Detail:

Print zero amts as:  \$0.00  Blank  Underlines

Restricted/Unrestricted:  Both  Restricted  Unrestricted

Include budget transfers: N - None

Budget transfer cutoff: 06/30/2025

Include Approved/Unapproved GL trans: A - Approved transactions only

GL trans cutoff: 06/30/2025

Hide:



Main Selection\* | 
  Additional Options | 
  Sorts/Rollups | 
  Accounts | 
  District(s)

### Comparative Budget Report

District: 72 SOUTH FORK UNION SCHOOL DIST

Report Title:

Detail line format: 1 - Object

Account Status: B - Open and closed accounts (Recommended) Use Second Description: Never

Restricted field: RE - RESOURCE



	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
▶ Title1							1st Int
Title2	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Year	2022	2022	2023	2023	2024	2024	2025
Source	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 05
Bud/Act	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Detail	No	No	No	No	No	No	No
Zero amt	Blank	Blank	Blank	Blank	Blank	Blank	Blank
Rest/Unr	Both	Both	Both	Both	Both	Both	Both
Bud Tfr							
Bud TDate							
GL Trans							
GL TDate							
Hide	Yes	Yes	Yes	Yes	Yes	No	No







## **Budget Adjustments in the Model**

## Working in the Model

- Make sure you are in the correct Model
- Use the search/wildcards to filter by Resource or any other combination of accounts to help you drill down your budget
- Example: Resource 3010 Object 4??? To look at supplies only

The screenshot shows a software interface for budget management. At the top, there are menu options: File, Options, and Help+Video. Below the menu is a toolbar with various icons. The main area is divided into several sections:

- Setup:** District: 72, Year: 2025, Model: 05 - 1st interim Budget, Model Type: Budget (selected), Actuals.
- Quick Entry:** Account Maintenance, Models, Budget Action, Import Accounts, Benefit Mapping.
- Filter:** Entry
- Quick Entry Settings and Defaults:** Amounts entered will be: Added (selected), Replaced. Detail description: [text box]. Max accts to return (Lower #-faster) If a specific acct isn't extracted, adjust this max # higher or enter field/acct filters: 100. Only show accounts with at least one locked detail line (checkbox).
- Budget Action Settings:** Automatically create a Budget Action (checkbox). Date: 11/08/2024, Number: [text box]. Main Budget Action Desc: [text box].
- Setup Object Totals by Range:** Income: 8000 - 8999, Expense: 1000 - 7999, Custom: [text box] - [text box].
- Account Selection Table:** A table with columns: Exc?, Field, From, Range, To, Exc?, and a dropdown menu. The dropdown menu is circled in red and contains the text: |??-3010-?-????-??-????-????-??-??-????-????|.
- Dollar Range and FTE Range:** Dollar Range: From [text box] To [text box]. FTE Range: From [text box] To [text box].

At the bottom of the screen, there is a status bar with the following text: BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAHCNOU YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:07:24 PM

## Working in the Model

- This example shows everything budget in Resource 3010
- Changes can be made by click the Green Arrow Sheet icon and entering the amount in the “Amount” column
- Update changes are reflected at the bottom

File Options Help+Video

**InspectMode**

Setup  
 District: 72 Year: 2025 Model: 05 - 1st interim Budget Model Type: Budget Actuals

Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Filter Entry

	FD-RESC-Y-OBJI.SO-GOAL-FUNC-SIE-T2-TY3-TYP4	Amount	Replace Amount	Adjusted Amount	FTE	Replace FTE	Adjusted FTE	Delete Acct
▶ 1	01-3010-0-1100.00-1110-1000-002-00-000-0000		<input type="checkbox"/>	86,693.00		<input type="checkbox"/>		<input type="checkbox"/>
2	01-3010-0-1100.00-1110-1000-003-00-000-0000		<input type="checkbox"/>	2,438.00		<input type="checkbox"/>		<input type="checkbox"/>
3	01-3010-0-1100.01-1110-1000-002-00-000-0000		<input type="checkbox"/>	874.00		<input type="checkbox"/>		<input type="checkbox"/>
4	01-3010-0-1100.01-1110-1000-003-00-000-0000		<input type="checkbox"/>	874.00		<input type="checkbox"/>		<input type="checkbox"/>
5	01-3010-0-1200.00-5760-3140-002-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
6	01-3010-0-1200.00-5760-3140-003-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
7	01-3010-0-1300.00-0000-2100-000-00-000-0000		<input type="checkbox"/>	25,000.00		<input type="checkbox"/>		<input type="checkbox"/>
8	01-3010-0-1300.00-0000-2700-000-00-000-0000		<input type="checkbox"/>	10,227.00		<input type="checkbox"/>		<input type="checkbox"/>
9	01-3010-0-1300.00-1110-2100-000-00-000-0000		<input type="checkbox"/>	11,685.00		<input type="checkbox"/>		<input type="checkbox"/>
10	01-3010-0-1300.00-1110-2140-000-00-000-0000		<input type="checkbox"/>	5,658.00		<input type="checkbox"/>		<input type="checkbox"/>
11	01-3010-0-2100.00-1110-1000-002-00-000-0000		<input type="checkbox"/>	26,816.00		<input type="checkbox"/>		<input type="checkbox"/>
12	01-3010-0-2100.00-1110-1000-003-00-000-0000		<input type="checkbox"/>	12,835.00		<input type="checkbox"/>		<input type="checkbox"/>
13	01-3010-0-2100.01-1110-1000-002-00-000-0000		<input type="checkbox"/>	12,000.00		<input type="checkbox"/>		<input type="checkbox"/>
14	01-3010-0-2100.01-1110-1000-003-00-000-0000		<input type="checkbox"/>	5,000.00		<input type="checkbox"/>		<input type="checkbox"/>
15	01-3010-0-2900.00-1110-1000-003-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
16	01-3010-0-2900.01-1110-1000-002-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
17	01-3010-0-2900.01-1110-1000-003-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
18	01-3010-0-3101.00-0000-2100-000-00-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>

Lines: 93 Show: Amounts Amount Org. Chg. New: \$619,268.00 \$0.00 \$619,268.00 FTE Org. Chg. New: 0.0000 0.0000 0.0000  
 Inc/Exp/Cust  Custom total shows difference between Income and Expense

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAACHNOU YYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:07:42 PM

# Working in the Model

- Optional check at the bottom to show Income and Expense totals to help with balancing out resources

File Options Help+Video

**InspectMode**

Setup District: 72 Year: 2025 Model: 05 - 1st interim Budget Model Type: Budget Actuals

Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Filter Entry

	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 /	Amount	Replace Amount	Adjusted Amount	FTE	Replace FTE	Adjusted FTE	Delete Acct
▶ 1	01-0000-0-1100.00-1110-1000-000-15-012-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
2	01-0000-0-1100.00-1110-1000-000-15-013-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
3	01-0000-0-1100.00-1110-1000-000-16-006-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
4	01-0000-0-1100.00-1110-1000-000-20-000-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
5	01-0000-0-1100.00-1110-1000-002-00-000-0000		<input type="checkbox"/>	93,000.00		<input type="checkbox"/>		<input type="checkbox"/>
6	01-0000-0-1100.00-1110-1000-002-15-007-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
7	01-0000-0-1100.00-1110-1000-002-15-008-0000		<input type="checkbox"/>	82,000.00		<input type="checkbox"/>		<input type="checkbox"/>
8	01-0000-0-1100.00-1110-1000-002-15-011-0000		<input type="checkbox"/>	4,200.00		<input type="checkbox"/>		<input type="checkbox"/>
9	01-0000-0-1100.00-1110-1000-002-15-013-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
10	01-0000-0-1100.00-1110-1000-002-15-014-0000		<input type="checkbox"/>	2,200.00		<input type="checkbox"/>		<input type="checkbox"/>
11	01-0000-0-1100.00-1110-1000-003-00-000-0000		<input type="checkbox"/>	162,000.00		<input type="checkbox"/>		<input type="checkbox"/>
12	01-0000-0-1100.00-1110-1000-003-15-005-0000		<input type="checkbox"/>	2,000.00		<input type="checkbox"/>		<input type="checkbox"/>
13	01-0000-0-1100.00-1110-1000-003-15-008-0000		<input type="checkbox"/>	161,000.00		<input type="checkbox"/>		<input type="checkbox"/>
14	01-0000-0-1100.00-1110-1000-003-15-009-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
15	01-0000-0-1100.00-1110-1000-003-15-010-0000		<input type="checkbox"/>	4,300.00		<input type="checkbox"/>		<input type="checkbox"/>
16	01-0000-0-1100.00-1110-1000-003-15-011-0000		<input type="checkbox"/>	13,000.00		<input type="checkbox"/>		<input type="checkbox"/>
17	01-0000-0-1100.00-1110-1000-003-16-003-0000		<input type="checkbox"/>	3,000.00		<input type="checkbox"/>		<input type="checkbox"/>
18	01-0000-0-1100.00-1110-1000-003-16-008-0000		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>

Lines: 100 Show:  Amounts  Inc/Exp/Diff. Income/Expense/DIFF: \$0.00 \$1,668,196.00 (\$1,668,196.00) FTE Orig, Chg, New: 0.0000 0.0000 0.0000

Custom total shows difference between Income and Expense

**Adding new account lines in the model**



## Add account line to Model

- Click the Account Maintenance tab in Budget Development
- Type in the account you want to add
- Click Search “binoculars”

File Options Help+Video

InspectMode

Setup District: 72 Year: 2025 Model: 05 - 1st interim Budget Model Type: Budget Actuals

Quick Entry: Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Account Information:

FD-RESC-Y-OBJT . SO-GOAL-FUNC-STE-T2-TY3-TYP4

Acct: 01-0044-0-8980.00-0000-0000-000-00-000-0000 Desc:

Status: Closed Pseudo: State Code:

Total Amount: Total FTE: Unit Cost per FTE: Current Working: Affect of Change:

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAAHCIUO YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/13/2024 10:20:36 AM

# Add account line to Model

- Click the Green Arrow Sheet icon to open the amount section

The screenshot shows a software interface for budget management. At the top, there is a menu bar with 'File', 'Options', and 'Help+Video'. Below the menu is a toolbar with various icons, including a green arrow pointing to a sheet, which is circled in red. The main area is divided into sections: 'Setup' with dropdowns for District (72), Year (2025), Model (05 - 1st interim Budget), and Model Type (Budget/Actuals); 'Quick Entry' with tabs for Account Maintenance, Models, Budget Action, Import Accounts, and Benefit Mapping; 'Account Information' with fields for Account Number (b1-0044-0-8980.00-0000-0000-000-00-000-0000), Description, Status (Open), Pseudo, and State Code. Below this is a table with columns: Amount, Replace Amount, Adjusted Amount, Enter Unit Cost, FTE, Replace FTE, Adjusted FTE, Status, Detail Line Description, and Additional Description. The first row of the table is circled in red. At the bottom, there is a summary bar with fields for Total Amount (\$0.00), Total FTE (0.0000), Unit Cost per FTE, Current Working (\$0.00), and Affect of Change (\$0.00). The footer contains system information: BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAHCNOU YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/13/2024 10:20:51 AM.

# Add account line to Model

- Add the amount and any other details for that account
- After adding the amount, click the Save icon
- That account and amount will now be in your model

File Options Help+Video

ChangeMode

Setup District: 72 Year: 2025 Model: 05 - 1st interim Budget Model Type: Budget Actuals

Quick Entry Account Maintenance Models Budget Action Import Accounts Benefit Mapping

Account Information  
 FD-RESC-Y-OBJT . SO-GOAL-FUNC-STE-T2-TY3-TYP4  
 Acct: 01-0044-0-8980.00-0000-0000-000-00-000-0000 Desc:   
 Status: Open Pseudo: State Code:

	Amount	Replace Amount	Adjusted Amount	Enter Unit Cost	FTE	Replace FTE	Adjusted FTE	Status	Detail Line Description	Additional Description
▶ 1	1,000.00	<input checked="" type="checkbox"/>	1,000.00			<input type="checkbox"/>		Open		
* 2		<input type="checkbox"/>				<input type="checkbox"/>				

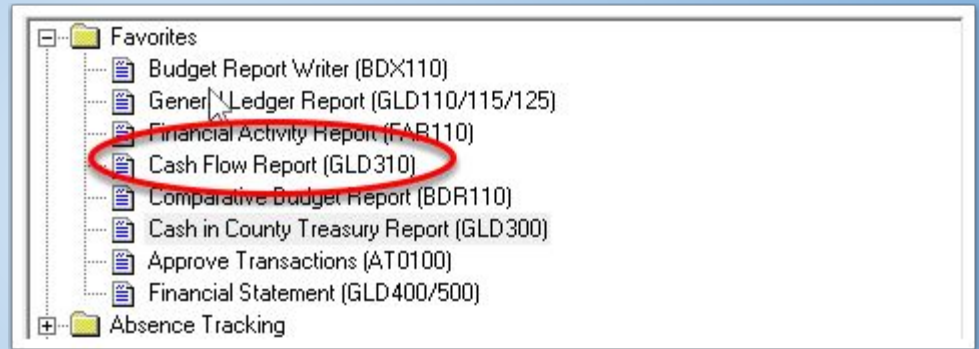
Total Amount: \$1,000.00 Total FTE: 0.0000 Unit Cost per FTE: Current Working: \$0.00 Affect of Change: \$1,000.00

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAAHCIUO YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/13/2024 10:21:11 AM

# Cash Flow

## Cash Flow

- Open Cash Flow Report from the Job Menu
- GLD310





## Cash Flow

- In Current Year, use date cut off of 10/31
- Make sure to choose Report 1
- Click the “Create Comma Delimited File”

File Options

Main Selection\* | Sorts/Rollups | Accounts | District(s)

### Request Cash Flow Report

District: 72

FY start: 07/01/2024 From Date: 07/01/2024 To Date: 10/31/2024

Report Title:

	Report Format	Template	Last Updated
▶ 1	Cash Flow Report EPA 7/2014	\$QSS_DATA/data/C	FRI, JUN 10, 2016, 11:52 AM
2	Setup by Will Hoehn 12/2017	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM
3	Obj Breakout-Will Hoehn 12/201	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM

Include Approved/Unapproved GL trans: A - Approved transactions only.

Apply Chart of Acct Ref Values:

Create Comma Delimited File:

Usersec: Y2 \$DIST 97 N Yr:2025 Dist:72 Site:0 11/13/2024 4:02 PM

## Cash Flow

- For Prior Year, use dates 11/1 through 6/30
- Select Report 1
- Click the “Create Comma Delimited File”

File Options

Main Selection\* | Sorts/Rollups | Accounts | District(s)

### Request Cash Flow Report

District: 72

FY start: 07/01/2023 From Date: 11/01/2023 To Date: 06/30/2024

Report Title:

	Report Format	Template	Last Updated
▶ 1	Cash Flow Report EPA 7/2014	\$QSS_DATA/data/C	FRI, JUN 10, 2016, 11:52 AM
2	Setup by Will Hoehn 12/2017	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM
3	Obj Breakout-Will Hoehn 12/201	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM

Include Approved/Unapproved GL trans: A - Approved transactions only.

Apply Chart of Acct Ref Values:

Create Comma Delimited File:

Usersec: Y2 \$DIST 97 N Yr:2024 Dist:72 Site:0 11/13/2024 4:07 PM

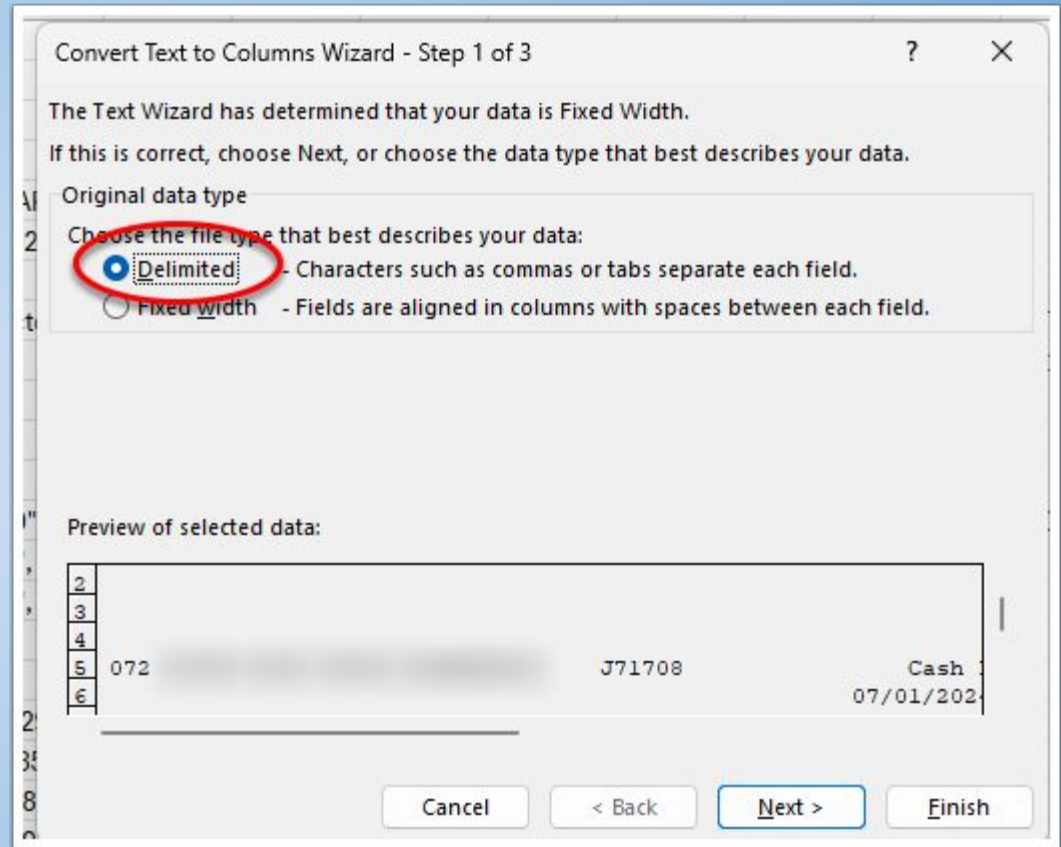
07: J71708		Cash Flow Report				GLD310 L.00.09 11/13/24 16:02			
FUND :01 GENERAL FUND		07/01/2024 - 10/31/2024							
" ", "July", "August", "September", "October", "November", "December", "January", "February", "March", "April", "May", "June", "Total"									
"A. BEGINNING CASH.....9110	"	2637776.96,	2419854.78,	2125874.80,	2039934.69,	1893022.71,	1893022.71,	1893022.71,	1893022.71,
"B. RECEIPTS	"								
" Revenue Limit	"								
" Property Tax.....8020-8079"	"	0.00,	23358.41,	38100.72,	8953.60,	0.00,	0.00,	0.00,	0.00,
" State Aid (1).....8010-8011"	"	167483.00,	167483.00,	301469.00,	301469.00,	0.00,	0.00,	0.00,	0.00,
" State Aid (2).....8013-8019"	"	0.00,	-721.33,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" E.P.A.....8012-8012"	"	0.00,	0.00,	151431.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" Other.....8080-8099"	"	-909.04,	0.00,	-993.96,	-441.76,	0.00,	0.00,	0.00,	0.00,
" Federal Revenues.....8100-8299"	"	0.00,	66425.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" Other State Revenues.....8300-8599"	"	20622.00,	20622.00,	59609.22,	35770.00,	0.00,	0.00,	0.00,	0.00,
" Other Local Revenues.....8600-8799"	"	1392.99,	17363.71,	44906.75,	48651.80,	0.00,	0.00,	0.00,	0.00,
" Interfund Transfers In.....8910-8929"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" All Other Financing Sources.8931-8979"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" TOTAL RECEIPTS	"	188588.95,	294530.79,	594522.73,	394402.64,	0.00,	0.00,	0.00,	0.00,
"C. DISBURSEMENTS	"								
" Certificated Salaries.....1000-1999"	"	13803.83,	165559.96,	181772.53,	186408.28,	0.00,	0.00,	0.00,	0.00,
" Classified Salaries.....2000-2999"	"	43471.57,	120874.56,	117776.75,	117903.57,	0.00,	0.00,	0.00,	0.00,
" Employee Benefits.....3000-3999"	"	65872.57,	118895.01,	125686.40,	125022.91,	0.00,	0.00,	0.00,	0.00,
" Supplies .....4000-4999"	"	7542.38,	24855.09,	78580.96,	40888.76,	0.00,	0.00,	0.00,	0.00,
" Services .....5000-5999"	"	90152.99,	33525.46,	94715.32,	70996.68,	0.00,	0.00,	0.00,	0.00,
" Capital Outlays.....6000-6599"	"	7897.29,	0.00,	109310.29,	7500.00,	0.00,	0.00,	0.00,	0.00,
" Other Outgo.....7000-7599"	"	0.00,	113442.50,	3721.28,	3721.28,	0.00,	0.00,	0.00,	0.00,
" Interfund Transfers Out.....7600-7629"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" All Other Financing Uses.....7630-7699"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" Trans.....9640	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" TOTAL DISBURSEMENTS	"	228740.63,	577152.58,	711563.53,	552441.48,	0.00,	0.00,	0.00,	0.00,
"NET INCREASE/DECREASE (B - C)	"	-40151.68,	-282621.79,	-117040.80,	-158038.84,	0.00,	0.00,	0.00,	0.00,
"D. PRIOR YEAR TRANSACTIONS	"								
" Accounts Receivable.....9120-9499"	"	28683.00,	10185.35,	9464.03,	3525.78,	0.00,	0.00,	0.00,	0.00,
" Accounts Payable.....9500-9630"	"	206453.50,	21543.54,	-21636.66,	-7601.08,	0.00,	0.00,	0.00,	0.00,
" Deferred Revenue.....9650	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
" TOTAL PRIOR YEAR TRANSACTIONS	"	-177770.50,	-11358.19,	31100.69,	11126.86,	0.00,	0.00,	0.00,	0.00,
"E. NET INCREASE/DECREASE (B - C + D)	"	-217922.18,	-293979.98,	-85940.11,	-146911.98,	0.00,	0.00,	0.00,	0.00,
"F. ENDING CASH (A + E)	"	2419854.78,	2125874.80,	2039934.69,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,
072 SOUTH FORK UNION ELEMENTARY	J71708	Cash Flow Report				GLD310 L.00.09 11/13/24 16:02			
		07/01/2024 - 10/31/2024							
FUND :12	CHTLD DEVELOPMENT								





## Cash Flow

- Choose the Delimited option





## Cash Flow

- Click on Comma

Convert Text to Columns Wizard - Step 2 of 3

This screen lets you set the delimiters your data contains. You can see how your text is affected in the preview below.

Delimiters

Tab

Semicolon

Comma

Space

Other:

Treat consecutive delimiters as one

Text qualifier: \*

Data preview

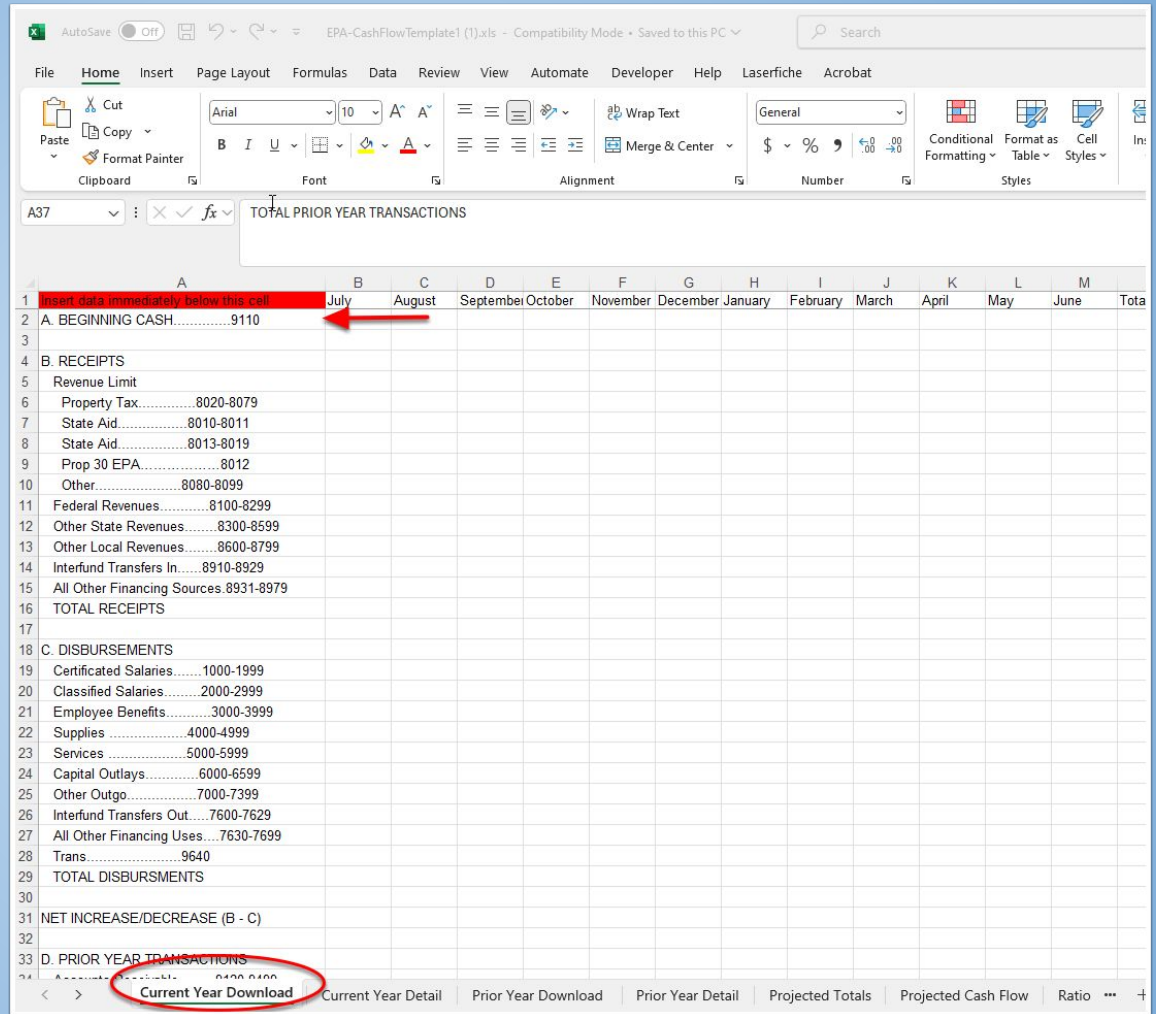
072	J71708	Cash Flow
		07/01/2024

Cancel < Back Next > Finish

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1																
2																
3																
4	072			71708		Cash Flow Report		GLD310	L.00.09	11/13/24	16:02					
5				07/01/2024 - 10/31/2024												
6	FUND :01	GENERAL FUND														
7	" "	July	August	September	October	November	December	January	February	March	April	May	June	Total		
8	"A. BEGIN	2637777	2419855	2125875	2039935	1893023	1893023	1893023	1893023	1893023	1893023	1893023	1893023	2637777		
9	" "															
10	"B. RECEIPTS															
11	" Revenue Limit															
12	" Prope	0	23358.41	38100.72	8953.6	0	0	0	0	0	0	0	0	70412.73		
13	" State A	167483	167483	301469	301469	0	0	0	0	0	0	0	0	937904		
14	" State A	0	-721.33	0	0	0	0	0	0	0	0	0	0	-721.33		
15	" E.P.A.	0	0	151431	0	0	0	0	0	0	0	0	0	151431		
16	" Other.	-909.04	0	-993.96	-441.76	0	0	0	0	0	0	0	0	-2344.76		
17	" Federa	0	66425	0	0	0	0	0	0	0	0	0	0	66425		
18	" Other S	20622	20622	59609.22	35770	0	0	0	0	0	0	0	0	136623.2		
19	" Other L	1392.99	17363.71	44906.75	48651.8	0	0	0	0	0	0	0	0	112315.3		
20	" Interfu	0	0	0	0	0	0	0	0	0	0	0	0	0		
21	" All Oth	0	0	0	0	0	0	0	0	0	0	0	0	0		
22	" TOTAL	188589	294530.8	594522.7	394402.6	0	0	0	0	0	0	0	0	1472045		
23	" "															
24	"C. DISBURSEMENTS															
25	" Certific	13803.83	165560	181772.5	186408.3	0	0	0	0	0	0	0	0	547544.6		
26	" Classif	43471.57	120874.6	117776.8	117903.6	0	0	0	0	0	0	0	0	400026.5		
27	" Employ	65872.57	118895	125686.4	125022.9	0	0	0	0	0	0	0	0	435476.9		
28	" Supplie	7542.38	24855.09	78580.96	40888.76	0	0	0	0	0	0	0	0	151867.2		
29	" Service	90152.99	33525.46	94715.32	70996.68	0	0	0	0	0	0	0	0	289390.5		
30	" Capital	7897.29	0	109310.3	7500	0	0	0	0	0	0	0	0	124707.6		
31	" Other C	0	113442.5	3721.28	3721.28	0	0	0	0	0	0	0	0	120885.1		

# Cash Flow

- Click on Current Year Download Tab
- Open the Current year file you saved earlier
- Copy the information from that sheet and past in CELL A1
- Then do the same for Prior Year sheet









# Cash Flow

- When completed you should see a full year cash flow projection on the Projected Cash Flow tab
- Make any changes or tweaks as necessary at this point!

AutoSave OFF EPA-CashFlowTemplate1 (1).xls - Compatibility Mode

File Home Insert Page Layout Formulas Data Review View Automate Developer Help Lasefiche Acrobat

Clipboard Font Alignment Number Styles

G19 : X fx =IF('Current Year Detail'!G14<>0,+'Current Year Detail'!G14,ROUND('Projected Totals'!\$E15\*+'Ratio Calculati

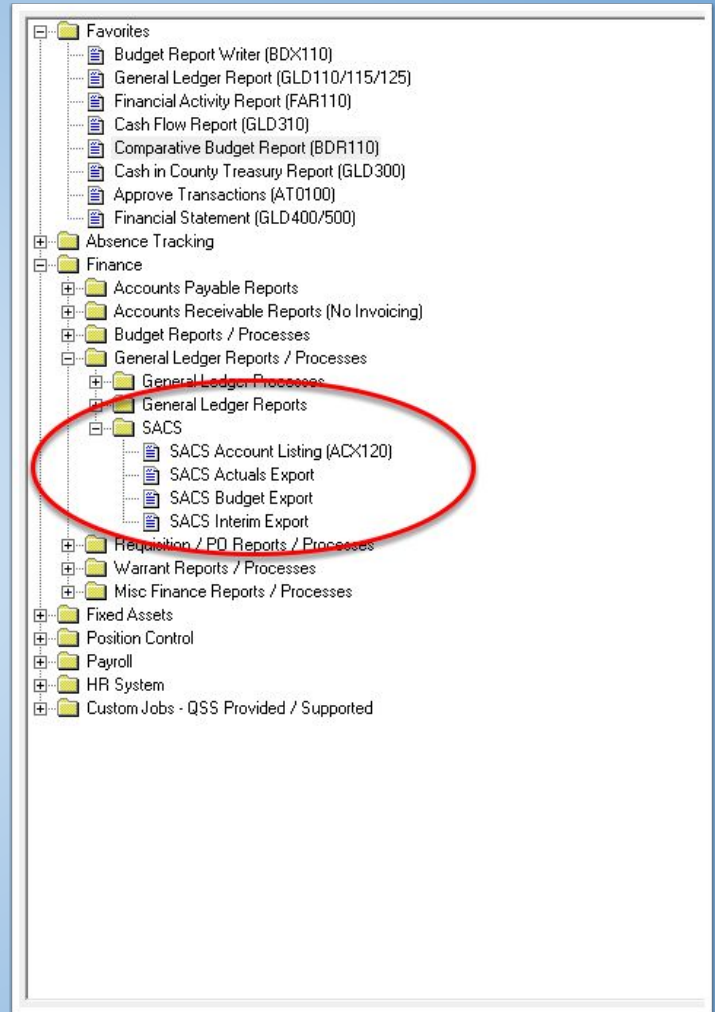
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
14	A. BEGINNING CASH	1,000,000	773,870	480,879	394,865	245,548	306,175	(4,521,749)	287,494	1,232,849	1,241,679	1,315,731	1,342,403
16	B. RECEIPTS												
17	Revenue Limit:												
18	Property Tax	0	23,358	38,101	8,954	(3,752)	(33,137)	(4)	0	(2,631)	(26,977)	6,255	(3,259)
19	State Aid 8010-8011	167,483	167,483	301,469	301,469	(68,606)	(68,606)	(68,606)	(68,374)	(68,374)	(68,374)	(68,374)	(245,145)
20	State Aid 8013-8019	0	(721)	127	57	57	57	57	57	169	85	85	85
21	EPA Fund 8012	0	0	151,431	0	0	(73,066)	0	0	(103,234)	0	0	97,935
22	Other (909)	(909)	(365)	(594)	(442)	184	184	184	184	551	276	276	276
23	Federal Revenues	(8,207)	66,425	(202)	(2,462)	(12,358)	0	(9,255)	(7,553)	0	(10,601)	0	(15,768)
24	Other State Revenues	20,622	20,622	59,609	35,770	(9,332)	(9,332)	(3,431)	(6,418)	(9,840)	(18,444)	(8,053)	(44,496)
25	Other Local Revenues	1,393	17,364	44,907	48,652	(3,553)	(16,898)	(7,482)	(8,245)	(7,758)	(9,079)	(17,588)	(20,036)
26	Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
27	All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0
28	TRANS	0	0	0	0	0	0	0	0	0	0	0	0
29	Receivables	28,683	10,185	9,464	3,526	0	(4,755,044)	4,755,044	867,108	0	0	(44,185)	(1,344,994)
31	TOTAL RECEIPTS	209,065	304,351	603,912	395,524	(96,771)	(4,955,802)	4,666,507	776,759	(191,117)	(133,114)	(131,584)	(1,575,420)
35	C. DISBURSEMENTS												
36	Certificated Salary	13,804	165,560	181,773	186,408	(50,924)	(47,875)	(50,288)	(48,693)	(51,350)	(72,892)	(53,475)	(21,173)
37	Classified Salary	43,472	120,875	117,777	117,904	(33,443)	(33,137)	(32,879)	(37,250)	(49,471)	(36,314)	(36,315)	(36,315)
38	Employee Benefits	65,873	118,895	125,686	125,023	(32,538)	(33,709)	(34,329)	(33,307)	(35,383)	(44,418)	(38,293)	(64,240)
39	Supplies	7,542	24,855	78,581	40,889	(10,775)	(3,195)	(6,309)	(8,855)	(14,647)	(6,408)	(13,127)	(53,290)
40	Services	90,153	33,525	94,715	70,997	(23,063)	(12,096)	(21,374)	(22,860)	(31,398)	(13,996)	(27,969)	(34,024)
41	Capital Outlays	7,897	(1,355)	109,310	7,500	(524)	(932)	0	(8,853)	(32,489)	(16,040)	(3,587)	(57,677)
42	Other Outgo	0	113,443	3,721	3,721	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)
43	Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
44	All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0
46	Liabilities (including Def Rev)	206,454	21,544	(21,637)	(7,601)	5,958	13,244	14,790	(60)	14,659	8,148	26,598	(107,223)
48	TOTAL DISBURSEMENTS	435,195	597,342	689,926	544,841	(157,398)	(127,878)	(142,736)	(168,596)	(199,947)	(207,166)	(158,256)	(386,031)
52	D. NET CASH FLOW	(226,130)	(292,991)	(86,014)	(149,317)	60,627	(4,827,924)	4,809,243	945,355	8,830	74,052	26,672	(1,189,389)
55	E. ENDING CASH	773,870	480,879	394,865	245,548	306,175	(4,521,749)	287,494	1,232,849	1,241,679	1,315,731	1,342,403	153,014

< > Current Year Download Current Year Detail Prior Year Download Prior Year Detail Projected Totals **Projected Cash Flow** Ratio ... +

**Export QCC/Import SACS**

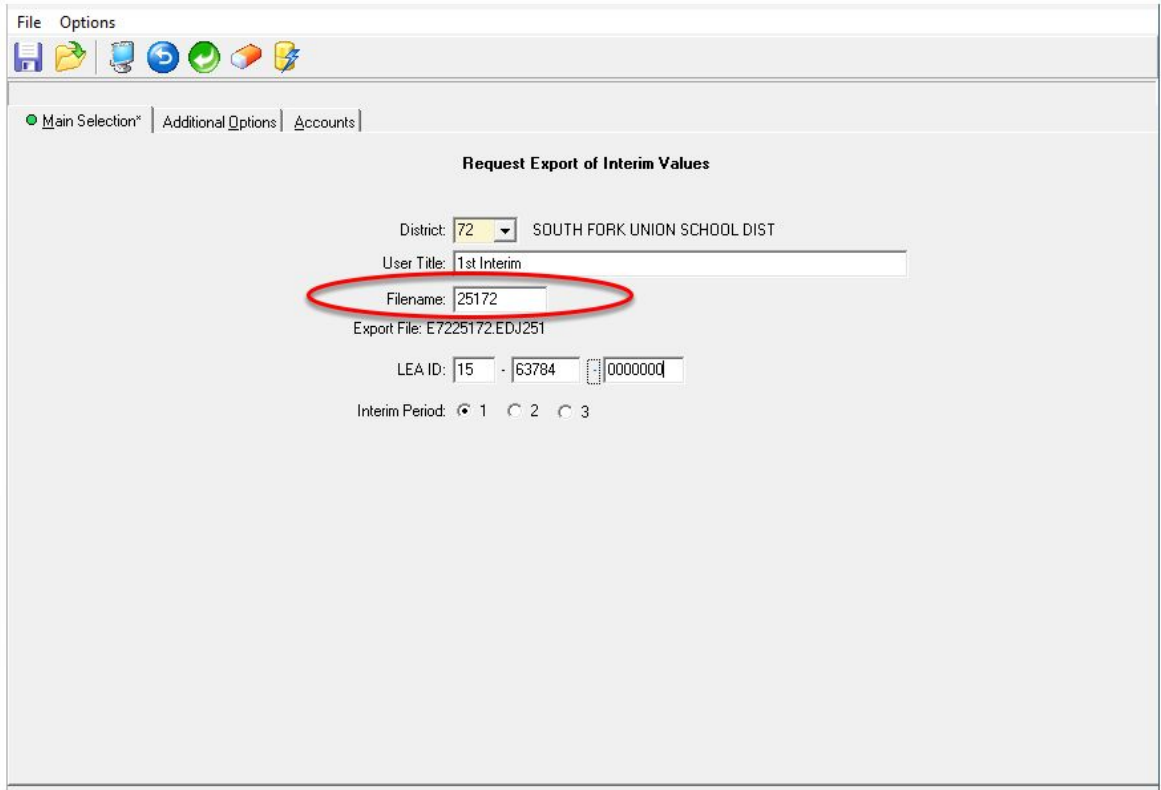
## Export QCC

- In Finance folder open SACS
- Select SACS Interim Export



## Export QCC

- Label description  
1st Interim
- Filename should be “251” followed by the two digit district code
- Select correct interim period



The screenshot shows a software window titled "Request Export of Interim Values". The window has a menu bar with "File" and "Options", and a toolbar with icons for file operations. Below the toolbar are three tabs: "Main Selection\*", "Additional Options", and "Accounts". The main content area contains the following fields and controls:

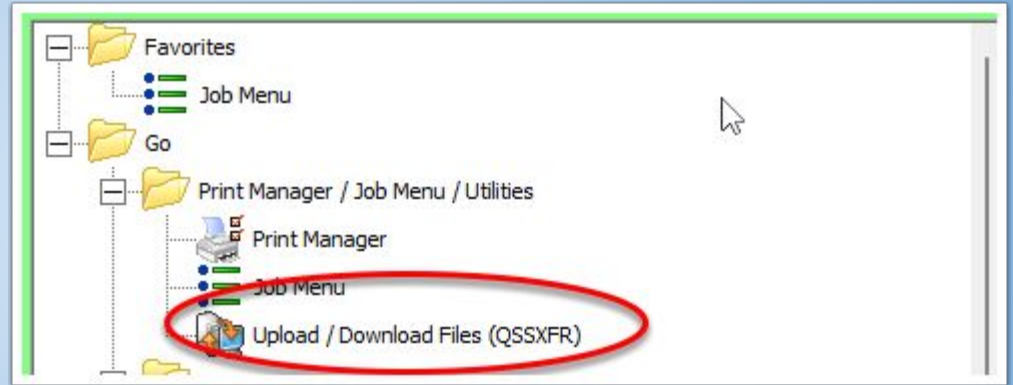
- District: 72 (dropdown menu) SOUTH FORK UNION SCHOOL DIST
- User Title: 1st Interim (text input)
- Filename: 25172 (text input, circled in red)
- Export File: E7225172.EDJ251
- LEA ID: 15 (text input) - 63784 (text input) - 0000000 (text input)
- Interim Period:  1  2  3





## Export QCC

- **Open Upload/Download from the Job Menu (QSSXFR)**



## Export QCC

- Select the 1st interim transfer rule
- Server File Name should be “E” followed by district code, “251” and ending with district code again
- Save filename with “.DAT” or “.TXT” at the end

File Options Help+Video

Transfer Rules File Data

Select Transfer Rule

- 01 - Export SACS Actuals
- 02 - Export SACS Interim
- 03 - Export SACS Budget
- 04
- 05
- 06
- 07
- 08
- 09
- 10
- ..

Show Rules

File Settings

Server File Name E7225172 Group EDJ251 Account

Local File Name C:\Users\magamino\Desktop\interim.DAT

Rule Settings

Transfer Direction Download to PC Server Option Can select file, use '{}', can be wildcard (HP only)

Can Replace Existing File Yes PC Option Can select file name, can use '{}'

File Record Size

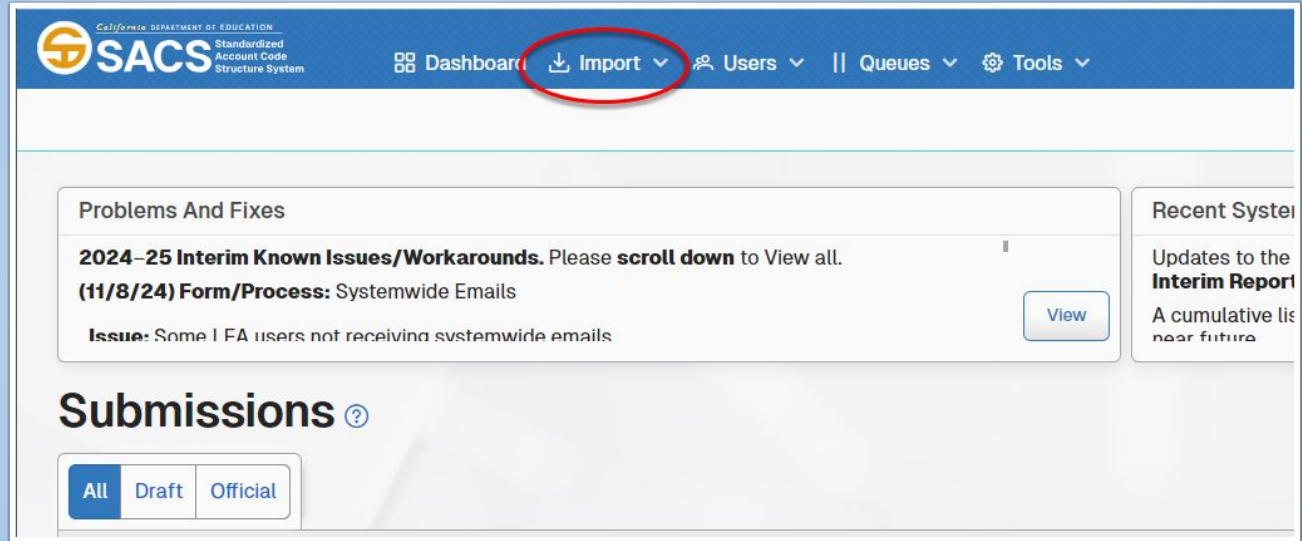
Transfer Method ASCII

Server File Name Edd?????.EDJ251

PC File Name {}

## Import to SACS Web

- After login into SACS Web click on the Import section up top



The screenshot displays the SACS Web interface. At the top, there is a blue navigation bar with the SACS logo (California Department of Education Standardized Account Code Structure System) on the left. In the center of the navigation bar, the 'Import' menu item is circled in red. To the right of 'Import' are other menu items: 'Dashboard', 'Users', 'Queues', and 'Tools'. Below the navigation bar, the main content area is divided into sections. The first section is titled 'Problems And Fixes' and contains a notice about '2024-25 Interim Known Issues/Workarounds' with a 'View' button. The second section is titled 'Submissions' and has a filter menu with 'All', 'Draft', and 'Official' options.

## Import to SACS Web

- Give your dataset a name for 1st interim
- Change Reporting Period to first interim
- Dataset format should be SACS
- Click Select File and choose the DAT file you saved earlier

California DEPARTMENT OF EDUCATION  
**SACS** Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Welcome, Marcos

Fiscal Year 2024-25

### Import Submissions Data

Type of Import  
 Official  Other

Dataset Name: 1st Interim

Reporting Period: First Interim

Dataset Format: SACS

+Select File

# Import to SACS Web

- Once your DAT file is uploaded you should see your new 1st interim dataset in your dashboard

The screenshot shows the SACS Web dashboard interface. At the top, there is a navigation bar with the SACS logo and the text "California DEPARTMENT OF EDUCATION Standardized Account Code Structure System". The navigation menu includes "Dashboard", "Import", "Users", "Queues", and "Tools". The user is logged in as "Welcome, Marcos" and the fiscal year is "2024-25".

There are two main notification boxes at the top. The left one is titled "Problems And Fixes" and contains information about "2024-25 Interim Known Issues/Workarounds". The right one is titled "Recent System Updates" and mentions updates deployed on October 30, 2024, regarding the "2024-25 First Interim Reporting Period".

The main section is titled "Submissions" and has a "New draft" button. Below the title are tabs for "All", "Draft", and "Official". A filter bar is present with a search box and a filter icon. A dropdown menu indicates "15 column(s) selected".

The data table below has the following columns: CDS Number, LEA Name, Dataset Name, Number, Dataset Type, Last Modified, Last Modified By, Fiscal Year, Reporting Period, CDE Received, State, State Last Upd, Assigned To, Last Assigned, Submission Notes, and Actions. The first row of data is highlighted with a red arrow pointing to the "Dataset Name" column, which contains the text "1st Interim".

CDS Number	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	CDE Received	State	State Last Upd	Assigned To	Last Assigned	Submission Notes	Actions
15-63784-0000000		1st Interim	F81XYFJYRE	SACS	12-31-16:07	Not Assigned	2024-25	First Interim	(none)	Draft	11-13-24 12:56	Not Assigned	(none)		



# **SACS FORMS**

# **FUND FORMS**

**Form 01I, Forms 09I - 71I**

# FUND FORMS

- Click on Forms section on the left hand side

2024-25

F819N8S2UW  
First Interim

Find forms and reports

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TRC

**Forms**

**Funds**

**011 - General Fund / County School Service Fund**

08I - Student Activity Special Revenue Fund

09I - Charter Schools Special Revenue Fund

10I - Special Education Pass-Through Fund

11I - Adult Education Fund

12I - Child Development Fund

13I - Cafeteria Special Revenue Fund

14I - Deferred

---

Show/hide header

## 011 - General Fund / County School

State: Draft    State Last Updated: 11-12-24 23:14    Assigned To: Not Assigned

Unrestricted    Restricted    Unrestricted/Restricted    Restricted Detail

Description	Resource Codes	
<b>A. REVENUES</b>		
1) LCFF Sources		8010
2) Federal Revenue		8100
3) Other State Revenue		8300
4) Other Local Revenue		8600
5) TOTAL, REVENUES		
<b>B. EXPENDITURES</b>		
1) Certificated Salaries		1000
2) Classified Salaries		2000
3) Employee Benefits		3000
4) Books and Supplies		4000
5) Services and Other Operating Expenditures		5000
6) Capital Outlay		6000

# FORM FUND 01

2024-25

F819N8S2UW  
First Interim

Show/hide header

## 01I - General Fund / County School Service Fund

State: Draft   State Last Updated: 11-12-24 00:00   Assigned To: Not Assigned   Last Assigned:   Last Saved: 11-12-24 00:00

Unrestricted   Restricted   Unrestricted/Restricted   Restricted Detail

Find forms and reports

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01I - General Fund / County School Service Fund

08I - Student Activity Special Revenue Fund

09I - Charter Schools Special Revenue Fund

10I - Special Education Pass-Through Fund

11I - Adult Education Fund

12I - Child Development Fund

13I - Cafeteria Special Revenue Fund

14I - Deferred

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,144,159.00	10,144,159.00	2,703,336.74	10,144,159.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	263,150.00	263,150.00	87,577.08	263,150.00	0.00	0.0%
4) Other Local Revenue		8600-8799	255,000.00	255,000.00	123,503.47	255,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,662,309.00	10,662,309.00	2,914,417.29	10,662,309.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,272,922.00	3,272,922.00	1,114,677.20	3,272,922.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,430,706.00	1,430,706.00	487,186.32	1,430,706.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,494,981.00	2,494,981.00	791,866.98	2,494,981.00	0.00	0.0%
4) Books and Supplies		4000-4999	788,308.00	788,308.00	159,642.40	788,308.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,773,921.00	1,773,921.00	844,867.02	1,773,921.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	10,800.00	150,000.00	0.00	0.0%

- First thing you want to do is click save
- 4 tabs - Unrestricted, Restricted, Combined Unrestricted/Restricted, and Restricted Detail

**TRC**

**Reviewing Technical Review Corrections**





# TRC- Technical Review Corrections

- Run “Exceptions Only” TRC Report to review & identify TRCs that will need corrective actions

The screenshot shows the 'Technical Review' interface. At the top, it displays the state as 'Draft', the last update time as '11-12-24 23:14', and the assigned user as 'Not Assigned'. Below this are three filter sections: 'Dataset Type' set to 'Projected Totals 2024-25', 'Phase' set to 'All', and 'Display' set to 'Exceptions Only'. The 'Display' dropdown menu is open, showing 'All Technical Checks' and 'Exceptions Only', with the latter selected. A 'Start' button is located at the bottom right of the filter area. Red circles highlight the 'Display' dropdown, the 'Exceptions Only' option, and the 'Start' button.

- Three types of technical review checks: Fatal, Warning, Informational

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

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

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

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

# TRC- Technical Review Corrections

## TRC: Invalid Account String Combination

- The combination of resource code and object code is invalid
  - Reasons why they are invalid vary

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1200-0-0000-0000-9110	1200	9110	(\$845.12)
01-1200-0-0000-0000-9500	1200	9500	(\$845.12)
01-3010-0-0000-0000-9790	3010	9790	(\$679,112.81)
01-3182-0-0000-0000-9740	3182	9740	\$105,514.37

Resource Code 1200	Resource Code 3010	Resource Code 3182
This resource code does not exist—a district can use it as locally unrestricted, but the rollup should be to 0000	Resource code exists, but the resource should not have an ending fund balance (Object Code 9790)	Resource code exists, but the resource should not have an ending fund balance (Object Code 9740)

- Make corrections in QSS budget development First Interim model
- Make any appropriate corrections to the general ledger to correct invalid account string combinations (cash transfers)

# TRC- Technical Review Corrections

## TRC: Negative Balance

- These accounts strings have a negative balance
  - Actual activity posted to the account string is negative
- Account string should be reviewed to determine why a negative expense (credit) was posted, and whether the activity is more appropriately classified as a revenue

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

FUND	RESOURCE	FUNCTION	VALUE
01	6512	3110	(\$1,973.30)
01	9010	7200-7600	(\$271,681.90)
12	6130	1000	(\$3,065.00)
67	0000	6000	(\$8,270,413.96)

# TRC- Technical Review Corrections

TRC: Unassigned/Unappropriated balance

## General Ledger checks

Exception UNASSIGNED-NEGATIVE - F - Unassigned/Unappropriated balance (Object 9 or assigned.

FUND	RESOURCE
14	0000
17	0000
20	0000
21	0000
25	0000
40	0000

- This will be one of the last TRCs you will want to clear. The Unassigned/Unappropriated balance exception by using the Components of Ending Fund Balance/ Net Position (CEFB) and assigning the funds

2024-25  
F819N8S2UW  
First Interim

Find forms and reports

- Table of Contents
- Cover Sheets
- User Data Input/Review
- TRC
- Forms
- CEFB**

Show/hide header

### CEFB - Components of Ending Fund Balance

State: Draft State Last Updated: 11-12-24 23:14 Assigned To: Not Assigned

Select a fund from the list below

2024-25 Board Approved Operating Budget Fund: 13 Re
2024-25 Board Approved Operating Budget Fund: 13 Re
2024-25 Board Approved Operating Budget Fund: 14 Re
2024-25 Board Approved Operating Budget Fund: 17 Re

Fund: 20 Special Reserve Fund for Postemployment B  
Resource: 0000 Unrestricted 0000



# TRC- Technical Review Corrections

- If the exception data is verified as correct, provide an explanation of the details supporting the exception using the TRC “Explanations” function

The screenshot displays the 'Explanations' interface for the 2024-25 fiscal year. The left sidebar shows the navigation menu with 'Explanations' highlighted. The main content area shows a table of technical checks. One check is expanded, showing an error message and an 'Explanation' field. The 'Save' button is also visible in the bottom right corner.

**2024-25**  
FB19N8S2UW  
First Interim

Show/hide header

## Explanations

State: Draft | State Last Updated: 11-12-24 23:14 | Assigned To: Not Assigned | Last Assigned:

Data Type: Projected Totals | Display: All Technical Checks

> Collapse All

Check Type	Status	Key 1	Key 2	Key 3	Error Message	Explanation
W	W	*	*	*	A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	

> CEFB-POSITIVE

Save

- Please be specific; do not include general explanations such as “Will be fixed next year,” “OK,” or “Don’t know”

# **FORM AI**

**Average Daily Attendance**

# Form AI Necessary Information

1. District's Current Adopted Budget LCFF Calculator

2. District's Current First Interim LCFF Calculator

3. District's Funded County Program ADA

<https://kern.org/fiscal-support/district-advisory-services/funding-information/>

# AI- Average Daily Attendance

- Click on Supplementals section on the left hand side
- Click on AI- Average Daily Attendance

2024-25

E81CAXJAXD  
First Interim

Find forms and reports

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Supplementals

**AI - Average Daily Attendance**

CASH - Cashflow Worksheet

CI - Interim Certification

ESMOE - Every Student Succeeds Act Maintenance of Effort

ICR - Indirect Cost Rate Worksheet

Show/hide header

## AI - Average Daily Attendance

State: LEA Oversight Review Completed    State Last Updated: 06-11-24 12:39    Assigned To: N

Lock this form or the submission to edit or save.

**A. DISTRICT ADA**    B. COUNTY OFFICE ADA    C. CHARTER SCHOOL ADA

Description

**A. DISTRICT**

**1. Total District Regular ADA**

Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special In Line A1 above) Necessary Small School ADA)

**2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA**

Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special In Line A1 above)

**3. Total Basic Aid Open Enrollment Regular ADA**

Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special

# AI- Average Daily Attendance

- Enter District's current Adopted Budget LCFF Calculator - Summary Tab- Total Funded ADA- in the SACS Estimated Funded ADA for Columns (A) & (B)

- July Budget		5/26/21
<b>TOTAL FUNDED ADA</b>		
Grades TK-3		124.71
Grades 4-6		106.70
Grades 7-8		77.62
Grades 9-12		
<b>Total Funded ADA</b>		<b>309.03</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>		28.27
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>		
Current Year TK ADA		9.00

A. DISTRICT ADA	B. COUNTY OFFICE ADA	C. CHARTER SCHOOL ADA				
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)			309.03	309.03	268.08	304.79
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA</b>						
<b>(Sum of Lines A1 through A3)</b>			309.03	309.03	268.08	304.79
<b>5. District Funded County Program ADA</b>						



# AI- Average Daily Attendance

- Enter District's current First Interim LCFF Calculator - DATA Tab- Current Year Projected P-2 ADA in the SACS Estimated Funded P-2 Report Projected Year Totals for Column (D)

(f) AVERAGE DAILY ATTENDANCE (ADA)

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)

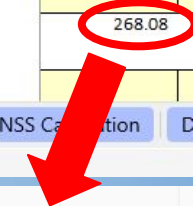
B-1, D-6	Grades <u>TK-3</u>	110.04
B-2, D-7	Grades 4-6	90.27
B-3, D-8	Grades 7-8	67.77
B-4, D-9	Grades 9-12	
<b>TOTAL CURRENT YEAR ADA</b>		<b>268.08</b>

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

E-1, D-17 Grades TK-3

Navigation: < > **Caveats** **Instructions** **Data Entry** Calculator EPA Summary NSS Calculation D

Ready Scroll Lock Accessibility: Investigate



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)
<b>A. DISTRICT</b>				
<b>1. Total District Regular ADA</b>				
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	309.03	309.03	268.08	304.79
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>				
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)				
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>				
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)				
<b>4. Total, District Regular ADA</b>				
<b>(Sum of Lines A1 through A3)</b>	309.03	309.03	268.08	304.79
<b>5. District Funded County Program ADA</b>				

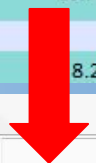
# AI- Average Daily Attendance

- Enter District's current First Interim LCFF Calculator - Summary Tab- Total Funded ADA in the SACS Estimated Funded ADA Projected Year Totals for Column (D)

- 1st Interim

<b>TOTAL FUNDED ADA</b>	
Grades TK-3	121.89
Grades 4-6	106.37
Grades 7-8	76.53
Grades 9-12	-
<b>Total Funded ADA</b>	<b>304.79</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	36.71
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>	
Current Year TK ADA	8.26

A. DISTRICT ADA		B. COUNTY OFFICE ADA		C. CHARTER SCHOOL ADA	
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)	
<b>A. DISTRICT</b>					
<b>1. Total District Regular ADA</b>					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	309.03	309.03	268.08	<b>304.79</b>	
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					
<b>4. Total, District Regular ADA</b>					
<b>(Sum of Lines A1 through A3)</b>	309.03	309.03	268.08	304.79	
<b>5. District Funded County Program ADA</b>					



# AI- Average Daily Attendance

## District Funded County Program ADA

### KERN COUNTY SUPERINTENDENT OF SCHOOLS Special Ed and Community School ADA

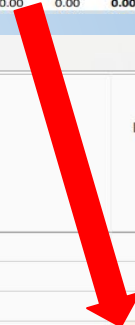
2023-24 P-1	A-2					A-4					A-1					TOTAL K-3	TOTAL 4-6	TOTAL 7-8	TOTAL 9-12	GRAND TOTAL
	SDC K-3	SDC 4-6	SDC 7-8	SDC 9-12	SDC TOTAL	Ext. Year K-3	Ext. Year 4-6	Ext. Year 7-8	Ext. Year 9-12	Ext. Year TOTAL	Comm. K-3	Comm. 4-6	Comm. 7-8	Comm. 9-12	Comm. TOTAL					
Arvin	1.36	2.82	1.83	0.00	6.01	0.16	0.21	0.26	0.00	0.63	0.00	0.00	0.00	0.00	0.00	1.52	3.03	2.09	0.00	6.64
Bakersfield City	1.67	0.92	0.00	0.00	2.59	0.00	0.00	0.11	0.00	0.11	0.00	0.16	0.00	0.00	0.16	1.67	1.08	0.11	0.00	2.86
Beardsley	10.89	6.84	1.89	0.00	19.62	0.79	0.23	0.10	0.00	1.12	0.00	0.00	0.00	0.00	0.00	11.68	7.07	1.99	0.00	20.74
Blake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bottomwillow	0.00	0.00	0.70	0.00	0.70	0.00	0.00	0.06	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.76	0.00	0.76
Caliente	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delano El	6.03	8.71	11.27	0.00	26.01	0.47	0.74	1.03	0.00	2.24	0.00	0.00	0.00	0.00	0.00	6.50	9.45	12.30	0.00	28.25
Delano High	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.71	28.71	0.00	0.00	0.00	28.71	0.00	28.71
DiGiorgio	0.88	0.81	0.00	0.00	1.69	0.00	0.09	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.88	0.90	0.00	0.00	1.78
Earlimart	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Edison	0.57	1.42	1.75	0.00	3.74	0.11	0.09	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.68	1.51	1.75	0.00	3.94
El Tejon	0.00	0.00	0.92	0.74	1.66	0.00	0.06	0.00	0.09	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.92	0.83	1.81
Elk Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fairfax	4.37	3.41	0.95	0.00	8.73	0.29	0.49	0.00	0.00	0.78	0.00	0.00	0.00	0.00	0.00	4.66	3.90	0.95	0.00	9.51
Fruitvale	1.79	2.58	1.25	0.00	5.62	0.39	0.08	0.01	0.00	0.48	0.00	0.00	0.00	0.00	0.00	2.18	2.66	1.26	0.00	6.10
General Shafter	1.71	0.00	0.85	0.00	2.56	0.10	0.10	0.10	0.00	0.30	0.00	0.00	0.00	0.00	0.00	1.81	0.10	0.95	0.00	2.86
Greenfield	18.46	11.14	13.88	0.00	43.48	1.57	1.19	0.48	0.00	3.24	0.00	0.00	0.00	0.00	0.00	20.03	12.33	14.36	0.00	46.72
Kern High	0.00	0.00	0.00	5.38	5.38	0.00	0.00	0.00	0.59	0.59	0.00	0.00	8.87	8.87	0.00	0.00	0.00	14.84	0.00	14.84
Kernville	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lakeside	14.01	6.52	5.92	0.00	26.45	0.90	0.83	0.29	0.00	2.02	0.00	0.00	0.00	0.00	0.00	14.91	7.35	6.21	0.00	28.47
Lamont	3.26	2.74	0.60	0.00	6.60	0.36	0.19	0.05	0.00	0.60	0.00	0.00	0.00	0.00	0.00	3.62	2.93	0.65	0.00	7.20
Linn Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lost Hills	0.00	1.64	0.97	0.00	2.61	0.00	0.17	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.00	1.81	0.97	0.00	0.00	2.78
Maple	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MariCopa	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.21	2.21	0.00	0.00	0.00	2.21	0.00	2.21
McFarland	1.81	4.31	0.59	11.35	18.06	0.00	0.10	0.00	0.83	0.93	0.00	0.00	1.03	0.06	1.09	1.81	4.41	1.62	12.24	20.08
McKittrick	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Midway	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mojave	0.70	0.00	0.55	0.00	1.25	0.00	0.10	0.00	0.00	0.10	0.00	1.26	0.77	4.04	6.07	0.70	1.36	1.32	4.04	7.42
Muroc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.00	0.09	0.00	0.00	1.37	1.37	0.00	0.00	0.00	1.37	1.46	1.46
Norris	22.95	9.81	6.52	0.00	39.28	1.69	1.03	0.41	0.00	3.13	0.00	0.00	0.00	0.00	0.00	24.64	10.84	6.93	0.00	42.41
Panama-BV	1.72	1.60	1.57	0.00	4.89	0.01	0.00	0.14	0.00	0.15	0.00	0.00	0.00	0.00	0.00	1.73	1.60	1.71	0.00	5.04
Pond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Richland	2.41	1.84	1.70	0.00	5.95	0.15	0.25	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	2.56	2.09	1.70	0.00	6.35
Rio Bravo-Greeley	0.00	0.00	1.84	0.00	1.84	0.08	0.09	0.09	0.00	0.26	0.00	0.00	0.00	0.00	0.00	0.08	0.09	1.93	0.00	2.10
Rosedale	16.79	11.85	6.18	0.00	34.82	1.75	0.88	0.86	0.00	3.49	0.00	0.00	0.00	0.00	0.00	18.54	12.73	7.04	0.00	38.31
Semitropic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sierra Sands	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
South Fork	0.86	0.00	0.00	0.00	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.86	0.00	0.00	0.00	0.86
Southern Kern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.27	0.27	0.00	0.00	0.00	0.27	0.27	0.27
Standard	5.19	3.47	2.73	0.00	11.39	0.25	0.23	0.19	0.00	0.67	0.00	0.00	0.00	0.00	0.00	5.44	3.70	2.92	0.00	12.06
Taft City	5.95	4.40	5.30	0.00	15.56	0.53	0.52	0.00	0.00	1.05	0.00	0.00	0.00	0.00	0.00	6.39	4.92	5.30	0.00	16.61
Taft High	0.00	0.00	0.00	0.99	0.99	0.00	0.00	0.00	0.11	0.11	0.00	0.00	0.00	25.60	25.60	0.00	0.00	0.00	26.70	26.70
Tehachapi	0.00	0.85	0.00	0.00	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.85	0.00	0.00	0.85
Vineland	4.01	1.62	2.28	0.00	7.91	0.43	0.17	0.05	0.00	0.65	0.00	0.00	0.00	0.00	0.00	4.44	1.79	2.33	0.00	8.56
Wasco El	7.94	6.80	2.05	0.00	16.79	0.82	0.25	0.11	0.00	1.18	0.00	0.00	0.00	0.00	0.00	8.76	7.05	2.16	0.00	17.97
Wasco High	0.00	0.00	0.00	17.78	17.78	0.00	0.00	0.00	1.26	1.26	0.00	0.00	2.66	2.66	0.00	0.00	0.00	21.70	0.00	21.70
	135.24	96.10	74.09	36.24	341.67	10.85	8.09	4.43	2.88	26.25	0.00	1.42	1.8	73.79	77.01	146.09	105.61	80.32	112.91	444.93



# AI- Average Daily Attendance

2023-24 P-1	A-2					A-4					A-1					TOTAL K-3	TOTAL 4-6	TOTAL 7-8	TOTAL 9-12	GRAND TOTAL
	SDC K-3	SDC 4-6	SDC 7-8	SDC 9-12	SDC TOTAL	Ext. Year K-3	Ext. Year 4-6	Ext. Year 7-8	Ext. Year 9-12	Ext. Year TOTAL	Comm. K-3	Comm. 4-6	Comm. 7-8	Comm. 9-12	Comm. TOTAL					
Arvin	1.36	2.82	1.83	0.00	6.01	0.16	0.21	0.26	0.00	0.63	0.00	0.00	0.00	0.00	0.00	1.52	3.03	2.09	0.00	6.64
Bakersfield City	1.67	0.92	0.00	0.00	2.59	0.00	0.00	0.11	0.00	0.11	0.00	0.16	0.00	0.00	0.16	1.67	1.08	0.11	0.00	2.86
Beardsley	10.89	6.84	1.89	0.00	19.62	0.79	0.23	0.10	0.00	1.12	0.00	0.00	0.00	0.00	0.00	11.68	7.07	1.99	0.00	20.74
Blake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buttonwillow	0.00	0.00	0.70	0.00	0.70	0.00	0.00	0.06	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.76	0.00	0.76
Caliente	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delano El	6.03	8.71	11.27	0.00	26.01	0.47	0.74	1.03	0.00	2.24	0.00	0.00	0.00	0.00	0.00	6.50	9.45	12.30	0.00	28.25
Delano High	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.71	28.71	0.00	0.00	0.00	0.00	28.71	28.71
DiGiorgio	0.88	0.81	0.00	0.00	1.69	0.00	0.09	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.88	0.90	0.00	0.00	1.78
Earlimart	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Edison	0.57	1.42	1.75	0.00	3.74	0.11	0.09	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.68	1.51	1.75	0.00	3.94
El Tejon	0.00	0.00	0.92	0.74	1.66	0.00	0.06	0.00	0.09	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.92	0.83	1.81
Elk Hills	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fairfax	4.37	3.41	0.95	0.00	8.73	0.29	0.49	0.00	0.00	0.78	0.00	0.00	0.00	0.00	0.00	4.66	3.90	0.95	0.00	9.51
Fruitvale	1.79	2.58	1.25	0.00	5.62	0.39	0.08	0.01	0.00	0.48	0.00	0.00	0.00	0.00	0.00	2.18	2.66	1.26	0.00	6.10
General Shafter	1.71	0.00	0.85	0.00	2.56	0.10	0.10	0.10	0.00	0.30	0.00	0.00	0.00	0.00	0.00	1.81	0.10	0.95	0.00	2.86

A. DISTRICT ADA	B. COUNTY OFFICE ADA	C. CHARTER SCHOOL ADA	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)
<b>4. Total, District Regular ADA</b>						
<b>(Sum of Lines A1 through A3)</b>			309.03	309.03	268.08	304.79
<b>5. District Funded County Program ADA</b>						
a. County Community Schools			1.00	1.00	1.00	1.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA</b>						
<b>(Sum of Lines A5a through A5f)</b>			1.00	1.00	1.00	1.00



# **SEMAI**

**Special Education MOE, Interim Budget vs. Actual**



# SEMAI Necessary Information

1. **2023-24 CALPADS Fall 1 Unduplicated Pupil Count- SELPA 16.12 Students with Disabilities**

<https://kern.org/fiscal-support/district-advisory-services/funding-information/>

2. **Prior year's SEMA form**

## ☰ District Advisory Services



### Resources

[Funding Information](#)

[AB2197 Overview](#)

[Links](#)

[Consultant Assignments](#)

[Tools & Resources](#)

The District Advisory Services Department:

- Reviews school district budgets and interim reports for AB1200 compliance as well as fiscal solvency.
- Provides technical assistance to school districts on school finance, district boundaries, and elections issues.
- Provides training and assistance in school finance and related areas.
- Calculates revenue limit estimates.
- Provides financial management and support to small direct-service school districts.
- Attendance accounting support.
- Review district audit reports.

## ☰ Funding Information

### 2024-2025

- [Worker's Comp Rate 2024-25](#)

### 2023-2024

- [Annual Amount of Property Tax 2023-24](#)
- [P-1 2023-24 Special Ed and Comm School ADA & DFCEP](#)
- [P-2 2023-24 Special Ed and Comm School ADA & DFCEP](#)
- [P-3 Estimated Amount of Property Taxes Collected 2023-24](#)
- [Unduplicated Pupil Count – Fall 1](#)
- [P-4 Estimated Property Taxes Collected 2023-24](#)
- [Worker's Comp Rate 2023-24](#)

CALPIADS		SELPA 16.12 - Students with Disabilities - Education Plan By Primary Disability Count (Fall 1)	
California Department of Education California Longitudinal Pupil Achievement Data System		LEA: All	
Academic Year:	2023-2024	SELPA: Kern County Consortium - 1501	
View:	Snapshot		
Status:	SELPA Approved		
LEA Code	LEA Name	Education Plan Type	Total Unduplicated Count
1563313	<a href="#">Arvin Union</a>	LEA Total	269
1563339	<a href="#">Beardsley Elementary</a>	LEA Total	309
1563354	<a href="#">Blake Elementary</a>	LEA Total	0
1563370	<a href="#">Buttornwillow Union Elementary</a>	LEA Total	32
1563388	<a href="#">Caliente Union Elementary</a>	LEA Total	4
1563412	<a href="#">Delano Joint Union High</a>	LEA Total	355
1563404	<a href="#">Delano Union Elementary</a>	LEA Total	644
1563420	<a href="#">Di Giorgio Elementary</a>	LEA Total	10
1563438	<a href="#">Edison Elementary</a>	LEA Total	129
1575168	<a href="#">El Tejon Unified</a>	LEA Total	112
1563446	<a href="#">Elk Hills Elementary</a>	LEA Total	23
1563461	<a href="#">Fairfax Elementary</a>	LEA Total	257
1563479	<a href="#">Fruittvale Elementary</a>	LEA Total	422
1563487	<a href="#">General Shafter Elementary</a>	LEA Total	9
1563503	<a href="#">Greenfield Union</a>	LEA Total	882
0124040	<a href="#">Grow Academy Arvin</a>	LEA Total	74
0135186	<a href="#">Grow Academy Shafter</a>	LEA Total	51
1510157	<a href="#">Kern County Office of Education</a>	LEA Total	890
1563545	<a href="#">Kernville Union Elementary</a>	LEA Total	152
1563552	<a href="#">Lakeside Union</a>	LEA Total	200
1563560	<a href="#">Lamont Elementary</a>	LEA Total	246
1563586	<a href="#">Linns Valley-Poso Flat Union</a>	LEA Total	2
1563594	<a href="#">Lost Hills Union Elementary</a>	LEA Total	26
1563610	<a href="#">Maple Elementary</a>	LEA Total	29
1563628	<a href="#">Maricopa Unified</a>	LEA Total	60
1573908	<a href="#">McFarland Unified</a>		









# SEMAI- LEA MOE Calc Tab

## SECTION 1

### Exempt Reduction Under 34 CFR Section 300.204

- An LEA may reduce the level of expenditures to required MOE standard if expenditures occurred as a result of one or more of the following conditions (4):

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

2. A decrease in enrollment of children with disabilities.

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:

A. *Child has left the jurisdiction of the agency; OR*

B. *Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has*

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 (must have per unit cost of \$5,000 or more).

# SEMAI- LEA MOE Calc Tab

## SECTION 1

**SEMAI - Special Education MOE - Projected vs. Actual Comparison** ⓘ

State: LEA Oversight Review Completed    State Last Updated: 06-11-24 12:40    Assigned To: Not Assigned    Last Assigned:    Last Saved: 12-10-23 00:00

LEA Projected    LEA Actual    **LEA MOE Calc**    SELPA Projected

SELPA: (??)

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.

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 must enter the condition number in the appropriate line of the table below. The condition number is the number of the condition in the list below.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability because:
  - 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 that child has terminated;
  - 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 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:

- Complete Section 1 **only** if your LEA determines that a reduction in expenditures was due to transactions exempt from MOE Requirement
- Enter in respective lines of Section 1 the results from any of these events
- If does not apply, move on to Section 2

# SEMAI- LEA MOE Calc Tab

## SECTION 2

### SEMAI - Special Education MOE - Projected vs. Actual Comparison

State: LEA Oversight Review Completed		State Last Updated: 06-11-24 12:40		Assigned To: Not Assigned		Last Assigned:		Last Saved: 12-10-2		
LEA Projected		LEA Actual		LEA MOE Calc		SELPA Projected				
SELPA:										(??)
<b>SECTION 2</b>		<b>Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)</b>								
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found to use this option to reduce their MOE requirement.										
Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used. 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. The amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount under this exception [P.L. 108-446].										
								Stat		
		Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		132,369.00						
		Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		134,909.00						
		Increase in funding (if difference is positive)		0.00						
		Maximum available for MOE reduction (50% of increase in funding)		0.00		(a)				

### Reduction to MOE Requirement Under IDEA, Section 613

- “50 Percent Rule”
- Complete section 2 only if expenditures could be offset by up to 50 percent of an increase in IDEA Part B Section 611 funding
- If does not apply, move on to Section 3

# SEMAI- LEA MOE Calc Tab

## SECTION 3

### Test 1: Combined State and Local Expenditures / Net Expenditures

SEMAI - Special Education MOE - Projected vs. Actual Comparison

State: LEA Oversight Review Completed | State Last Updated: 06-11-24 12:40 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 12-10-23 00:00

LEA Projected | LEA Actual | **LEA MOE Calc** | LEA PCA Projected

SECTION 3

Column A | Column B

Projected Exps. (LP-I Worksheet) | Actual Expenditures Comparison Year

FY 2023-24 | 2022-23

Difference (A - B)

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

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

	Column A	Column B	Difference (A - B)
a. Total special education expenditures	594,460.00		
b. Less: Expenditures paid from federal sources	134,776.00		
c. Expenditures paid from state and local sources	459,684.00	895,770.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		895,770.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	459,684.00	895,770.00	(436,086.00)

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.

**Column B: Actual Expenditures**  
Input Data from prior year SEMA or the last year MOE was met

**If Positive, you Pass and meet the MOE. If Negative, you did not pass**



# SEMAI- LEA MOE Calc Tab

## SECTION 3

### Test 1: Combined State and Local Expenditures / Per Pupil

		Projected Exps.	Comparison Year
		FY 2023-24	2022-23
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.		
	a. Total special education expenditures	594,460.00	
	b. Less: Expenditures paid from federal sources	134,776.00	
	c. Expenditures paid from state and local sources	459,684.00	895,770.00
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00
	Comparison year's expenditures, adjusted for MOE calculation		895,770.00
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from state and local sources	459,684.00	895,770.00
	d. Special education unduplicated pupil count	76.00	83.00
	e. Per capita state and local expenditures (A2c/A2d)	6,048.47	10,792.41
			(4,743.94)

**Comparison Year:  
Actual Expenditures**  
Input Data from prior year SEMA or the last year MOE was met

If Positive, you Pass and meet the MOE. If Negative, you did not pass

(4,743.94)



# SEMAI- LEA MOE Calc Tab

## SECTION 3

### Test 2: Local Expenditures Only Method/ Net Expenditures

#### SEMAI - Special Education MOE - Projected vs. Actual Comparison ?

State: LEA Oversight Review Completed    State Last Updated: 06-11-24 12:40    Assigned To: Not Assigned    Last Assigned:    Last Saved: 12-10-23 00:00

LEA Projected    LEA Actual    **LEA MOE Calc**    ELPA Projected

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

		Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
1.	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	1,587,195.00	475,000.00	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		475,000.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,587,195.00	475,000.00	1,112,195.00

**Comparison Year:  
Actual Expenditures**  
Input Data from prior year SEMA or the last year MOE was met

If Positive, you Pass and meet the MOE. If Negative, you did not pass

# SEMAI- LEA MOE Calc Tab

## SECTION 3

### Test 2: Local Expenditures Only Method/ Per Pupil

		Projected Exps.	Comparison Year
		FY 2023-24	2022-23
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.		
	a. Expenditures paid from local sources	1,587,195.00	475,000.00
	Add/Less: Adjustments required for MOE calculation		0.00
	Comparison year's expenditures, adjusted for MOE calculation		475,000.00
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from local sources	1,587,195.00	475,000.00
	b. Special education unduplicated pupil count	76.00	83.00
	c. Per capita local expenditures (B2a/B2b)	20,884.14	5,722.89
			15,161.25

**Comparison Year:  
Actual Expenditures**  
Input Data from prior year SEMA or the last year MOE was met

If Positive, you Pass and meet the MOE. If Negative, you did not pass

**FORM MYP**

**Multi- Year Projection**

# MYP Necessary Information

1. **Current and Two Subsequent Fiscal Years Projections of General Fund**
2. **District's Current First Interim LCFF Calculator Projections, including COLA's**
3. **MYP Assumptions**
  - **State, Federal, Local and One-Time Revenues**
  - **Personnel Costs: Step-and-Column Increases, Employee Benefits, Retirement Packages**
  - **Reserve for Economic Uncertainties**
  - **Current Fund Balance**
4. **MYP Format Resources**
  - **FCMAT Projection Pro <https://www.fcmat.org/projection-pro>**
  - **SACS Form MYPI**
  - **District own MYP format**

# MYP- Assumptions: SSC Dartboard

## SSC School District and Charter School Financial Projection Dartboard 2024-25 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024–25 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 <sup>1</sup>	2024-25 <sup>2</sup>	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants <sup>3</sup>	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$3,077	–	–	–

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors	2023-24	2024-25	2025-26	2026-27	2027-28	
California CPI	3.46%	3.23%	2.86%	2.81%	2.85%	
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) <sup>5</sup>	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries	4.26%	3.89%	3.58%	3.60%	3.50%	
CalSTRS Employer Rate <sup>6</sup>	19.10%	19.10%	19.10%	19.10%	19.10%	
CalPERS Employer Rate <sup>5</sup>	26.68%	27.05%	27.60%	28.00%	29.20%	
Unemployment Insurance Rate <sup>7</sup>	0.05%	0.05%	0.05%	0.05%	0.05%	
Minimum Wage <sup>8</sup>	\$16.00	\$16.50	\$17.00	\$17.40	\$17.80	

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher



# MYP- Assumptions

## MYP ASSUMPTIONS THAT SHOULD BE CONSIDERED AND REVIEWED

### Federal Revenues

- Explain any significant difference from the budget or interim.

### Lottery Revenues

- Identify projected lottery amounts per ADA.

### Categorical Program Revenues

- Explain any significant difference from the Budget or First Interim.

### New tax and revenue anticipation notes (TRANS)

- For any new TRANS, identify the issue amount, costs, repayment schedule, and arbitrage.

### Other significant changes in revenues

- Explain any significant changes in other local revenues such as leases, rentals, etc.

### One-time Revenues

- Explain any significant changes from the budget or first interim in one-time revenues.

### Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary increases included in the interim report, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

### Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled increases in benefits included in the interim report, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

### Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multi-year costs.

### Other significant expenditures (Objects 4000 through 7000)

- Explain any significant changes from the budget or first interim in one-time expenses, such as spending a sizeable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including COPs, lease-purchases, and bond repayments.
- Identify amounts due in the budget year and the basic terms of the obligations.

- Explain the purpose of any major transfers between funds.

### Components of ending fund balance

- Explain any material changes from the budget or first interim in the component amounts.
- Explain the designated components of the ending fund balances.

### Net change in fund balance – General Fund

- Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are ongoing or one-time. If ongoing, an explanation should be provided on how and when the deficits will be eliminated.

### Reserve for Economic Uncertainties

- The reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015 and amended by SB 751) is in place for the 2022-23 fiscal year. Basic Aid and small school districts with fewer than 2,501 ADA are exempt from the requirement. Districts should ensure that their budgeted 2023-24 ending assigned and unassigned reserves for Fund 01 and Fund 17 combined are no more than 10% of the total expenditures, transfers out and other uses.

### **OTHER FUNDS**

### Significant changes in revenues, expenditures, or transfers

- Explain any material differences in the other funds from the budget or first interim report in revenues, expenditures, or transfers.

# MYP- Multiyear Projection

- Click on Supplementals section on the left hand side
- Click on MYPI- Multiyear Projections- General Fund

2024-25

E81NS2C26Z  
First Interim

Find forms and reports

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## MYPI - Multiyear Projections - General Fund

State: LEA Oversight Review Completed    State Last Updated: 06-11-24 12:40    Assigned To: Not Assigned    Last Assigned:    Last Saved:

Lock this form or the submission to edit or save.

Unrestricted    Restricted    Unrestricted/Restricted

Description	2024-25	2025-26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)		
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>		
1. LCFF/Revenue Limit Sources		
2. Federal Revenues		
3. Other State Revenues		
4. Other Local Revenues		
5. Other Financing Sources		
a. Transfers In		
b. Other Sources		
c. Contributions		
6. Total (Sum lines A1 thru A5c)		
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>		
1. Certificated Salaries		
a. Base Salaries		
b. Step & Column Adjustment		
c. Cost-of-Living Adjustment		
d. Other Adjustments		

# MYP- Unrestricted and Restricted Worksheet

- **Form MYP includes five columns, A through E:**
  - **Column A:** Reflects the base year (current year). Data automatically extracts budget data from General Fund 01
  - **Columns B & D:** Represents the percent change between current and subsequent fiscal years
  - **Columns C & E:** Represents the projections for the first and second subsequent fiscal years

## MYPI - Multiyear Projections - General Fund ?



State: LEA Oversight Review Completed    State Last Updated: 06-11-24 12:40    Assigned To: Not Assigned    Last Assigned:    Last Saved: 12-10-23 00:00

Unrestricted    Restricted    Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,011,311.00	2.39%	10,250,862.00	1.43%	10,397,131.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	125,000.00	0.00%	125,000.00	0.00%	125,000.00
4. Other Local Revenues	8600-8799	232,175.00	(.94%)	230,000.00	0.00%	230,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,668,661.00)	(22.53%)	(1,292,656.24)	26.98%	(1,641,445.98)
6. Total (Sum lines A1 thru A5c)		8,699,825.00	7.05%	9,313,205.76	(2.17%)	9,110,685.02

# MYP- Unrestricted and Restricted Worksheet

- **Columns C & E:** For each of the two subsequent fiscal years, input the projected unrestricted and restricted revenue amounts.

<input type="radio"/> Unrestricted <input type="radio"/> Restricted <input type="radio"/> Unrestricted/Restricted							
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)							
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>							
1. LCFF/Revenue Limit Sources	8010-8099	10,011,311.00	2.39%	10,250,862.00	1.43%	10,397,131.00	
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	
3. Other State Revenues	8300-8599	125,000.00	0.00%	125,000.00	0.00%	125,000.00	
4. Other Local Revenues	8600-8799	232,175.00	(.94%)	230,000.00	0.00%	230,000.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00	
c. Contributions	8980-8999	(1,668,661.00)	(22.53%)	(1,292,656.24)	26.98%	(1,641,445.98)	
6. Total (Sum lines A1 thru A5c)		8,699,825.00	7.05%	9,313,205.76	(2.17%)	9,110,685.02	

# MYP- Unrestricted and Restricted Worksheet

- **Columns C & E:** For each of the two subsequent fiscal years, input the projected unrestricted and restricted expenditure amounts

*\*Certificated and classified expenditures along with ending fund balances are automatically carried forward from preceding fiscal year column*

<input checked="" type="radio"/> Unrestricted <input checked="" type="radio"/> Restricted <input type="radio"/> Restricted/Restricted						
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				3,505,708.00		3,611,216.00
b. Step & Column Adjustment				87,542.00		90,280.00
c. Cost-of-Living Adjustment				17,966.00		18,056.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,505,708.00	3.01%	3,611,216.00	3.00%	3,719,552.00
<b>2. Classified Salaries</b>						
a. Base Salaries				1,445,818.00		1,489,372.00
b. Step & Column Adjustment				36,145.00		37,234.00
c. Cost-of-Living Adjustment				7,409.00		7,633.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,445,818.00	3.01%	1,489,372.00	3.01%	1,534,239.00
3. Employee Benefits	3000-3999	2,629,999.00	5.00%	2,761,498.00	5.00%	2,899,573.00
4. Books and Supplies	4000-4999	632,224.00	2.81%	650,000.00	0.00%	650,000.00
5. Services and Other Operating Expenditures	5000-5999	1,966,839.00	(23.74%)	1,500,000.00	0.00%	1,500,000.00
6. Capital Outlay	6000-6999	1,990,765.00	(79.91%)	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(497,093.00)	(19.53%)	(400,000.00)	0.00%	(400,000.00)
<b>9. Other Financing Uses</b>						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
<b>10. Other Adjustments (Explain in Section F below)</b>						
11. Total (Sum lines B1 thru B10)		11,674,260.00	(14.24%)	10,012,086.00	2.91%	10,303,364.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,974,435.00)		(698,880.24)		(1,192,678.98)



# MYP- Unrestricted and Restricted Worksheet

- **Columns C & E:** For each of the two subsequent fiscal years
  - Input and complete the Fund Balance Components of Ending Fund balance
  - Input and complete the Available Reserves Special Reserve Fund- Non capital Outlay (Fund 17)

Unrestricted		Restricted		Unrestricted/Restricted			
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
<b>D. FUND BALANCE</b>							
1. Net Beginning Fund Balance (Form 011, line F1e)		7,091,011.68		4,116,576.68		3,417,696.44	
2. Ending Fund Balance (Sum lines C and D1)		4,116,576.68		3,417,696.44		2,225,017.46	
<b>3. Components of Ending Fund Balance (Form 011)</b>							
a. Nonspendable	9710-9719	0.00					
b. Restricted	9740						
<b>c. Committed</b>							
1. Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
<b>d. Assigned</b>							
1. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
2. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,116,576.68		3,417,696.44		2,225,017.46	
<b>E. AVAILABLE RESERVES</b>							
<b>1. General Fund</b>							
a. Stabilization Arrangements	9750	0.00		0.00		0.00	
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)							
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>							
a. Stabilization Arrangements	9750	0.00					
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	0.00					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,616,576.68		3,917,696.44		2,725,017.46	
<b>F. ASSUMPTIONS</b>							
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2c, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.							

# MYP- Unrestricted and Restricted Worksheet

- F. Assumptions:** Include an explanation for adjustments projected on lines B1d, B2d, and B10 (Other Adjustments)

Unrestricted		Restricted		Unrestricted/Restricted			
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)	
<b>D. FUND BALANCE</b>							
1. Net Beginning Fund Balance (Form 011, line F1e)		7,091,011.68		4,116,576.68		3,417,696.44	
2. Ending Fund Balance (Sum lines C and D1)		4,116,576.68		3,417,696.44		2,225,017.46	
<b>3. Components of Ending Fund Balance (Form 011)</b>							
a. Nonspendable	9710-9719	0.00					
b. Restricted	9740						
<b>c. Committed</b>							
1. Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
d. Assigned	9780	0.00					
<b>e. Unassigned/Unappropriated</b>							
1. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
2. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,116,576.68		3,417,696.44		2,225,017.46	
<b>E. AVAILABLE RESERVES</b>							
<b>1. General Fund</b>							
a. Stabilization Arrangements	9750	0.00		0.00		0.00	
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)							
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>							
a. Stabilization Arrangements	9750	0.00					
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	0.00					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>4,616,576.68</b>		<b>3,917,696.44</b>		<b>2,725,017.46</b>	
<b>F. ASSUMPTIONS</b>							
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.							



# MYP- Unrestricted/Restricted Combined Worksheet

- Automatically combines data from the unrestricted and restricted worksheets
- **F. Recommended Reserves:**
  - If LEA chooses to exclude the pass-through funds distributed to SELPA members in the calculation of its recommended reserve level= YES
  - If LEA chooses NOT to exclude the pass-through funds distributed to SELPA members in the calculation of its recommended reserve level= NO

Unrestricted		Restricted		Unrestricted/Restricted		
Description	Object Codes	Projected Year Totals (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,616,576.24		3,917,696.44		2,725,017.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.05%		27.95%		18.93%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546)						
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		636.75		633.94		629.18

**District ADA:**  
Input projected district ADA from LCFF Calculator for the two subsequent years

# MYP- Unrestricted/Restricted Combined Worksheet

- **Calculating Reserves:** Review Available Reserves Meet Reserve Standard
  - The district should ensure that they are meeting the minimum reserve standard
  - If the district's reserve fall below the minimum threshold, it may be required to make adjustments to achieve compliance

3. Calculating the Reserves					
a. Expenditures and Other Financing Uses (Line B1f)		23,022,510.00		14,016,554.00	14,398,490.98
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a Is No)		0.00		0.00	0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,022,510.00		14,016,554.00	14,398,490.98
d. Reserve Standard Percentage Level					
(Refer to Form O1CSI, Criterion 10 for calculation details)		4%		4%	4%
e. Reserve Standard - By Percent (Line F3c times F3d)		920,900.40		560,662.16	575,939.64
f. Reserve Standard - By Amount					
(Refer to Form O1CSI, Criterion 10 for calculation details)		80,000.00		80,000.00	80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		920,900.40		560,662.16	575,939.64
<u>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</u>			YES		YES

# **FORM CSI**

**State Criteria and Standards**



# CSI- Criteria and Standards Review

- **Consists of three sections:**
  - **Criteria and Standards**
  - **Supplemental Information**
  - **Additional Fiscal Indicators**
- **For most sections, the data are extracted from the Supplemental forms, the 2023-24 Unaudited Actuals, and the 2024-25 Adopted Budget File**
- **Each section compares the data to historical trends or state variance levels and determines MET or NOT MET status or YES or NO Status**
- **For each NOT MET or NO status, the district must provide a detailed written explanation of why it is not meeting that particular standard or variance level**

# CSI- Criteria and Standards Review

- Click on Forms section on the left hand side
- Click on 01CSI- Criteria and Standards Review

2024-25

E812PRN442  
First Interim

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## 01CSI - Criteria and Standards Review

State: LEA Oversight Review Completed    State Last Updated: 06-11-24 13:46    Assigned To: Not /

Lock this form or the submission to edit or save.

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

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

### CRITERIA AND STANDARDS

1.	CRITERION: Average Daily Attendance
	STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.
	<b>District's ADA Standard Percentage Range: -2.0% to +2.0%</b>

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

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data in the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data in the first column for all fiscal years.

# CSI- Criteria and Standards Review

## 1. CRITERION: Average Daily Attendance

- **1A Calculating the District's ADA**

**Variations:** *Enter estimated funded ADA for both columns (Budget Adoption & First Interim)*

- **1B Comparison of District ADA to the**

**Standard:** *Enter an explanation if the standard is not met*

## 2. CRITERION: Enrollment

- **2A Calculating the District's Enrollment**

**Variations:** *Enter CBEDS/ Projected enrollment for First Interim column current and subsequent years*

- **2B Comparison of District Enrollment to the**

**Standard:** *Enter an explanation if the standard is not met*

# CSI- Criteria and Standards Review

## 3. CRITERION: ADA to Enrollment

- **3A Calculating the District's ADA to Enrollment Standard:** *Enter P-2 ADA in Unaudited Actuals Column*
- **3B Calculating the District's Proj. Ratio of ADA to Enrollment:** *Enter Estimated P-2 ADA in subsequent year*
- **3C Comparison of District ADA to Enrollment Ratio to the Standard:** *Enter an explanation if the standard is not met*

## 4. CRITERION: LCFF Revenue

- **4A Calculating the District's Projected Change in LCFF Revenue:** *Enter Projected Year LCFF Revenue Totals in First Interim Column (Fund 01, Objects 8011, 8012, 8020-8089)*
- **4B Comparison of District LCFF Revenue to the Standard:** *Enter an explanation if the standard is not met*

# CSI- Criteria and Standards Review

## 5. CRITERION: Salaries and Benefits

- **5A Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures:** *Enter Unaudited Actuals- Unrestricted Salaries and Benefits and Total Expenditures*
- **5B Calculating the District's Projected Ratio:** *If Form MYPI exists, data for the two subsequent years will be extracted*
- **5C Comparison of District Salaries and Benefits Ratio to the Standard:** *Enter an explanation if the standard is not met*

## 6. CRITERION: Other Revenues and Expenditures

- **6A Calculating the District's Change by Major Objective Category and Comparison to the Explanation Percentage Range:** *If Form MYPI exists, the data for the two subsequent years will be extracted. Explanation required if change is outside the explanation range*
- **6B Calculating the District's Change in Total Operating Revenues and Expenditures:** *All data is extracted or calculated*
- **6C Comparison of District Total to the Standard Range:** *Explanations are linked from Section A*



# CSI- Criteria and Standards Review

## 7. CRITERION: Facilities Maintenance

- Enter Required Minimum Contribution

## 8. CRITERION: Deficit Spending

- If form MYPI exists, data for the subsequent years will be extracted. Enter an explanation if the standard is not met

7. CRITERION: Facilities Maintenance

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

---

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,255,562.89	6,255,563.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,260,936.00	

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

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

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

### 8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level	Status
	Net Change In Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change In Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(10,713,295.00)	133,592,394.00	8.0%	Not Met
1st Subsequent Year (2024-25)	1,705,582.00	119,754,963.00	N/A	Met
2nd Subsequent Year (2025-26)	(4,284,965.00)	125,516,998.00	3.4%	Not Met

# CSI- Criteria and Standards Review

## 9. CRITERION: Fund and Cash Balances

- **9A-1 Determining if the District's General Fund Ending Balance is Positive:** *If Form MYPI exists, data will be extracted*
- **9A-2 Comparison of the District's Ending Fund Balance to the Standard:** *Enter explanation if the standard is not met*
- **9B-1 Determining if the District's Ending Cash Balance is Positive:** *Enter ending cash balance*
- **9B-2 Comparison to the Standard:** *Enter explanation if the standard is not met*

# CSI- Criteria and Standards Review

## 10. CRITERION: Reserves

- *If form MYPI exists, all data will be extracted or calculated*

<b>10C. Calculating the District's Available Reserve Amount</b>			
DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.			
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	20,452,828.73	22,389,350.00	18,104,385.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	20,452,828.73	22,389,350.00	18,104,385.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.88%	12.44%	9.83%
<b>District's Reserve Standard (Section 10B, Line 7):</b>			
	209,388.42	397,211.74	423,308.31
Status:	Met	Met	Met

---

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

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

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

**Explanation:**

(required if NOT met)

# CSI- Criteria and Standards Review

## SUPPLEMENTAL INFORMATION

*Answer Yes or No for items S1-S4. Explanation for Yes answers*

- **S1 Contingent Liabilities**
- **S2 Use of One-time Revenues for Ongoing Expenditures**
- **S3 Temporary Interfund Borrowings**
- **S4 Contingent Revenues**
  
- **S5 Contributions**
- **S5A Identification of the District's Contributions, Transfers, and Capital Projects that may impact GF:**
  - *1A Enter subsequent years unrestricted contributions. (Fund 01, Resources 0000-1999, Object 8980)*
- **S5B Status of District's Projected Contributions, Transfers, and Capital Projects:** *Enter explanation if Not Met for items 1A-1C*





# CSI- Criteria and Standards Review

## SUPPLEMENTAL INFORMATION

- S7A Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB):** *If yes, complete 2 OPEB Liabilities, 3 OPEB Contributions*
- S7B Identification of the District's Unfunded Liability for Self- insurance Programs**



		Budget Adoption	
		(Form D1CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	17,711,795.00	27,663,054.00
	b. OPEB plan(s) fiduciary net position (if applicable)	3,454,031.00	3,823,763.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,257,764.00	23,839,291.00
	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, 2022	Jun 30, 2023
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)	0.00	632,326.00
	1st Subsequent Year (2024-25)	0.00	777,687.00
	2nd Subsequent Year (2025-26)	0.00	968,382.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2023-24)	749,500.00	749,560.00
	1st Subsequent Year (2024-25)	787,000.00	777,687.00
	2nd Subsequent Year (2025-26)	826,300.00	968,382.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)	689,220.00	743,854.00
	1st Subsequent Year (2024-25)	748,890.00	911,235.00
	2nd Subsequent Year (2025-26)	868,507.00	1,138,517.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2023-24)	64	64
	1st Subsequent Year (2024-25)	64	64
	2nd Subsequent Year (2025-26)	64	64

# CSI- Criteria and Standards Review

## SUPPLEMENTAL INFORMATION

- **S8 Status of Labor Agreements**
- **S8A Cost Analysis of District's Labor Agreements- Certificated (Non-management) Employees**
- **S8B Cost Analysis of District's Labor Agreements- Classified (Non-management) Employees**
- **S8C Cost Analysis of District's Labor Agreements- Management/ Superv/ Confidential Employees**
  - *Identify new labor agreements and costs that have been ratified by board since budget adoption*
  - *For new agreements, indicate the date of the required board meeting*
  - *If salary and benefit negotiations are not finalized: LEA must determine the cost of the settlement, including salaries, benefits, and other agreement change costs. Must provide COE with an analysis of the cost of the settlement and impact on the operating budget*
- **S9A Identification of Other Funds with Negative Ending Fund Balances**
  - *Answer, Are there any funds other than general fund projected to have a negative fund balance at the end of the current fiscal year?*

# CSI- Criteria and Standards Review

- S8 Cost Analysis of District's Labor Agreement Example

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees				
DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.				
Status of Certificated Labor Agreements as of the Previous Reporting Period				No
Were all certificated labor negotiations settled as of budget adoption?				
If Yes, complete number of FTEs, then skip to section S8B.				
If No, continue with section S8A.				
Certificated (Non-management) Salary and Benefit Negotiations				
	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	531.0	526.0	526.0	526.0
1a. Have any salary and benefit negotiations been settled since budget adoption?				No
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.				
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.				
If No, complete questions 6 and 7.				
1b. Are any salary and benefit negotiations still unsettled?				Yes
If Yes, complete questions 6 and 7.				
<u>Negotiations Settled Since Budget Adoption</u>				
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:				
2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?				
If Yes, date of Superintendent and CBO certification:				
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?				n/a
If Yes, date of budget revision board adoption:				
4. Period covered by the agreement:				Begin Date: <input type="text"/>
				End Date: <input type="text"/>

# CSI- Criteria and Standards Review

- **Cost Analysis of District's Labor Agreement Example**

Negotiations Not Settled

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

527,649

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
11,511,839	12,087,431	12,691,802
100.0%	100.0%	100.0%
6.5%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--	--	--

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

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

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

Yes	Yes	Yes
	807,255	821,786
	1.8%	1.8%

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

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

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

Yes	No	No
No	No	No

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

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

# CSI- Criteria and Standards Review

## ADDITIONAL FISCAL INDICATORS

- Answer the Additional Fiscal Indicators questions with yes or no

ADDITIONAL FISCAL INDICATORS	
<p>The following fiscal indicators are designed to provide additional data for reviewing agencies. A "yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 5.</p>	
A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2. 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?	Yes
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
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
<p>When providing comments for additional fiscal indicators, please include the item number applicable to each comment.</p>	



**FORM CI**

**Interim Certification**

# CI- Interim Certification

- Click on Supplementals section on the left hand side
- Click on CI- Interim Certification

The screenshot shows a web application interface. On the left is a sidebar menu for the year '2024-25' with the identifier 'F819N8S2UW First Interim'. The menu includes sections for 'Table of Contents', 'Cover Sheets', 'User Data Input/Review', 'TRC', 'Forms', 'Funds', 'Supplementals', and 'ESMOE - Every Student Succeeds Act Maintenance of Effort'. The 'Supplementals' section is expanded, and 'CI - Interim Certification' is highlighted with a red oval. Other items in the list include 'AI - Average Daily Attendance', 'CASH - Cashflow Worksheet', 'ICR - Indirect Cost Rate Worksheet', and 'MYPI - Multiyear Projections - General Fund'. A 'Find forms and reports' button is located above the menu. The main content area on the right is titled 'CI - Interim Certification' and shows a 'State: Draft' and 'State Last Updated: 11-12-24 23:14'. Below this is a table with several rows. The first row is empty. The second row contains the text 'NOTICE OF CRITERIA AND STANDARDS REVIEW. T'. The third row is empty. The fourth row contains the text 'NOTICE OF INTERIM REVIEW. All action shall be ta'. The fifth row is empty. The sixth row contains the text 'To the County Superintendent of Schools:'. The seventh row contains the text 'This Interim report and certificat'. The eighth row is empty. The ninth row contains the text 'CERTIFICATION OF FINANCIAL CONDITION'. The tenth row is empty and contains a blue square icon.

# CI- Interim Certification

- Official signature page for First Interim
- Financial Certifications:
  - **Positive-** School district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
  - **Qualified-** School district may not meet its financial obligations for the current fiscal year and two subsequent two fiscal years.
  - **Negative-** School district will not meet its financial obligations for the current fiscal year or for the subsequent fiscal year.

Kern County	First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2023-24	EB1NS2C26Z(2023-24)
<p>NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)</p> <p>Signed: _____ Date: _____ District Superintendent or Designee</p>		
<p>NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.</p> <p>To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)</p> <p>Meeting Date: December 11, 2023 _____ Signed: _____ President of the Governing Board</p> <p>CERTIFICATION OF FINANCIAL CONDITION</p> <p><input checked="" type="checkbox"/> POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.</p> <p>_____ QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.</p> <p>_____ NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.</p>		
<p>Contact person for additional information on the interim report:</p> <p>Name: _____ Telephone: _____ Title: Chief Business Official _____ E-mail: _____</p>		

# CI- Interim Certification

## Criteria and Standards Review Summary

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

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

- Review summary that recaps the Criteria and Standards, Supplemental Information, and Additional Fiscal Indicator items from 01CSI

**PROMOTING SACS FILE TO COUNTY OFFICE**



**Problems And Fixes**

**2023–24 Second Interim & End of Year Projection Known Issues/Workarounds.** Please **scroll down** to View all.  
**(1/12/24) Form/Process:** Draft Datasets

[View](#)

**Recent System Updates**

Updates to the SACS Web System have been deployed on **Janu**  
 The **2023–24 Second Interim & End of Year Projection Repo**  
 now available.

**Submissions** ?

All **Draft** Official

Filter

15 column(s)

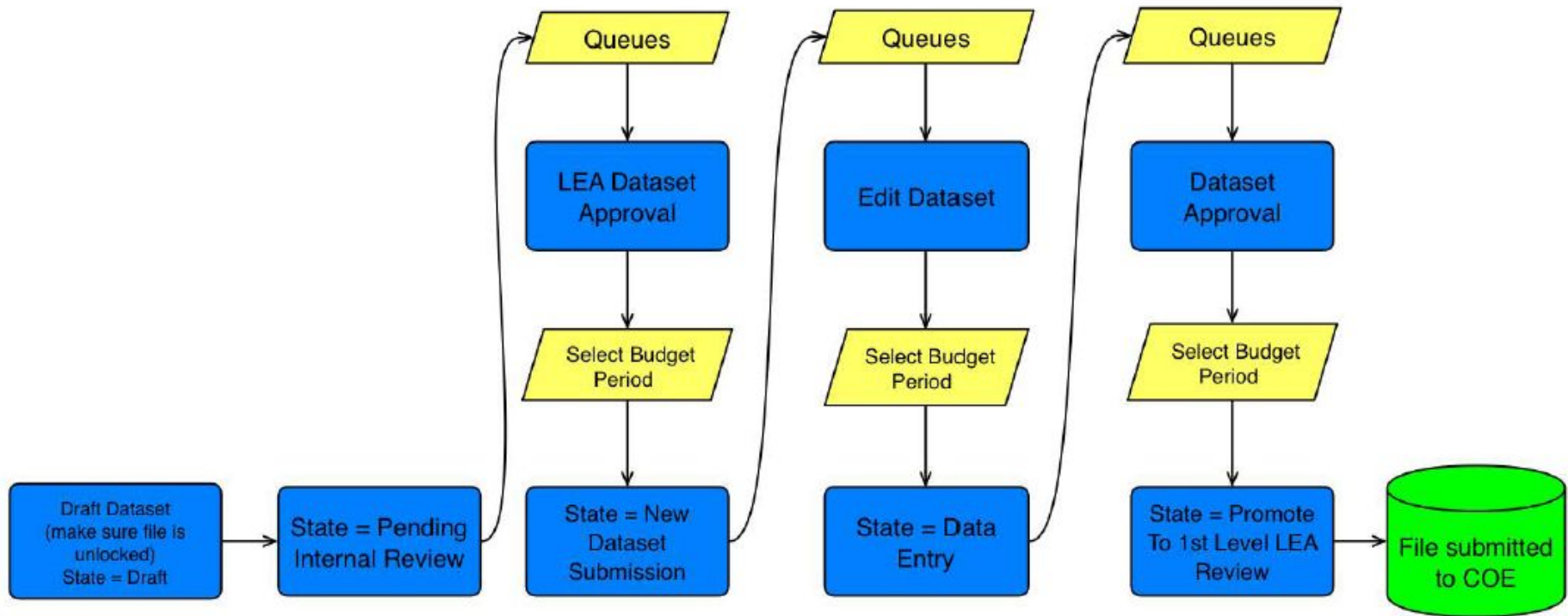
<input type="checkbox"/>	CDS Number	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	CDE Received	State	State Last Upd	Assigned To	La A
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→ Pending Internal Review

Reset sorts & filters

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Save



Please reach out with any questions you may have!  
Thank you for joining us!



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# RESOURCES

FCMAT- <https://www.fcmat.org>

FCMAT Projection Pro - <https://www.fcmat.org/projection-pro>

Property tax Information - [FINAL J-29 FYE 22-23 edited for website.xlsx \(kern.org\)](#)

Workers comp rate - [https://kern.org/fiscal-support/wp-content/uploads/sites/37/2024/06/Workers\\_-\\_Comp-Rate-2024-25-.pdf](https://kern.org/fiscal-support/wp-content/uploads/sites/37/2024/06/Workers_-_Comp-Rate-2024-25-.pdf)

Special Education Funding - <https://kern.org/fiscal-support/district-advisory-services/special-education/>

School Services Dartboard - <https://www.sscal.com/tools-resources/dartboard>

CDE Budget Criteria - <https://www.cde.ca.gov/fg/fi/ss/distbudgetcsfy2425.asp>

SACS QUERY - <https://www2.cde.ca.gov/sacsquery/querybyresource.asp>

California School Accounting Manual - <https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>

District Advisory Cashflow Template - <https://kern.org/fiscal-support/district-advisory-services/cash-flow/>

SACS Web - <https://sacs-cde.org/security/login>

KCSOS Presentations - <https://kern.org/fiscal-support/district-advisory-services/training-materials/>