KCSOS

First Interim Budget Training

First Interim

What is the First Intertim:

- 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[1]	2024-25[2]	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[3]	$11,068	$10,177	$10,478	$12,460
Transitional Kindergarten (TK) Add-On[4]	$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)[4]	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)[5]	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[6]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate[7]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[8]		$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
(1) UNIVERSAL ASSUMPTIONS								
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 *(prefilled as calculated by the Department of Finance, DOF)*	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 (defict)	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 (*2022-23 forward*)	$ -	$ 2,813	$ 3,044	$ 3,077	$ 3,167	$ 3,265	$ 3,373	$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	26.70046456%	26.70046456%	26.70046456%	26.70046456%	26.70046456%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	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.

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

Midway Elementary (63669)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(c) PROPERTY TAXES									
C-1 A-6	**Estimated Property Taxes (excluding RDA)**	$ 799,780	$ 1,256,879	$ 1,265,699	1,265,655	$ 1,265,655	$ 1,265,655	$ 1,265,655	$ 1,265,655
B-5	**Redevelopment Agency Local Revenue**	$ -	$ -	$ -					
	Less In-Lieu Property Tax Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue	$ 799,780	$ 1,256,879	$ 1,265,699	$ 1,265,655	$ 1,265,655	$ 1,265,655	$ 1,265,655	$ 1,265,655
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	**District Enrollment (second prior year)**	88	72						
A-1.1 / A-3.1	**District Enrollment (first prior year)**	72	64						
A-1 / A-3	**District Enrollment**	64	85	85	85	85	85	85	85
A-2.2 / A-4.2	**COE Enrollment (second prior year)**	-	-						
A-2.1 / A-4.1	**COE Enrollment (first prior year)**	-	-						
A-2 / A-4	**COE Enrollment**	-	-	-					
	Total Enrollment	64	85	85	85	85	85	85	85
B-1.2 / B-3.2	**District Unduplicated Pupil Count (second prior year)**	50	44						
B-1.1 / B-3.1	**District Unduplicated Pupil Count (first prior year)**	44	28						
B-1 / B-3	**District Unduplicated Pupil Count**	28	50	44	44	44	44	44	44
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	**TK (Commencing in 2022-23)**	-	1.04	1.82	1.82	1.82	1.82	1.82	1.82
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3	14.30	24.20	20.14	20.14	20.14	20.14	20.14	20.14
	Grades 4-6	15.07	13.72	11.63	11.63	11.63	11.63	11.63	11.63
	Grades 7-8	8.00	9.39	6.57	6.57	6.57	6.57	6.57	6.57
	Grades 9-12	-	-	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	37.37	47.31	38.34	38.34	38.34	38.34	38.34	38.34

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 TOTAL SECURED	8045 ERAF	8042 TOTAL UNSECURED	8044 TOTAL SUPPLEMENTAL	8043 TOTAL PRIOR	8021 HOMEOWNERS SUBVENTION	8022 TIMBER	IMPOUND RELEASE	TOTAL ALLOCATION	OTHER	8047 RESIDUAL DISTRIBUTION
63313	ARVIN UNION	3,671,286	(340,530)	372,398	188,010	32,595	22,518	-	4,893	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	25,944,558	593,808	1,951,535
63339	BEARDSLEY	6,079,166	(558,816)	1,053,893	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	156,625	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)	554,914	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	2,959,635	(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	MCKITTRICK	2,076,525	-	245,787	-	1,647	12,368	-	-	2,336,327	-	-
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	-	-
63362	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	-	116	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	-	74,260
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)	1,015,750	92,459	18,676	57,703	0.01	-	9,903,689	-	26,397
	HIGH SCHOOL DISTRICT SUBTOTAL	182,123,225	(16,579,071)	18,552,383	2,427,908	463,252	1,082,616	0	190,107	188,260,421	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)	659,860	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	-	-	19,557,495	-	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	398,069	0	2,199	64,967,366	224,210	4,575,677
	COUNTRY DISTRICT TOTALS	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"

“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	202,115.5[illegible]	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	288,892.2[illegible]	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	[illegible]
TOTAL: 2100	29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.0[illegible]	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-[illegible]-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[illegible]-205-0[illegible]00	123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-[illegible]-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	202,115.5[illegible]	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	288,892.2[illegible]	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	[illegible]
TOTAL: 2100	29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.0[illegible]	87.1

- Determine Action Needed
  - Adjust Budget
  - Make Cash Transfers

“Scrubbing” the Budget Report

1100 CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-000-0000	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

- Determine Action Needed
  - Make Cash Transfers
  - LCAP Tracking

1st Interim - McKittrick PROM 10/01/2024 TO 06/30/2025

FUND :01 GENERAL FUND RESOURCE:0000 NO REPORTING REQUIREMENT

184,777
74,527

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								
01-0000-0-8011.00-0000-0000-000-00-000-0000	259,304	267,632.00	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								
01-0000-0-8021.00-0000-0000-000-00-000-0000	12,368	12,337.00	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								
01-0000-0-8041.00-0000-0000-000-00-000-0000	2,076,525	2,138,135.00	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								
01-0000-0-8042.00-0000-0000-000-00-000-0000	245,787	219,535.00	31,705.25	219,915.39	100.0	0.00	380.39-	.0
TOTAL: 8042		219,535.00	31,705.25	219,915.39	100.0	0.00	380.39-	.0
8043 PRIOR YEARS TAXES								
01-0000-0-8043.00-0000-0000-000-00-000-0000	1,647	83,868.00	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								
01-0000-0-8590.00-0000-0000-000-00-000-0000	✓	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								
01-0000-0-8660.00-0000-0000-000-00-000-0000	80,000	52,000.00	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								
01-0000-0-8699.00-0000-0000-000-00-000-0000	30,000	60,000.00	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								
01-0000-0-8980.00-0000-0000-000-00-000-0000	✓	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								
01-0000-0-1100.00-1110-1000-000-00-000-0000	✓	550,000.00	46,768.51	140,305.53	25.5	0.00	409,694.47	74.4 ✓

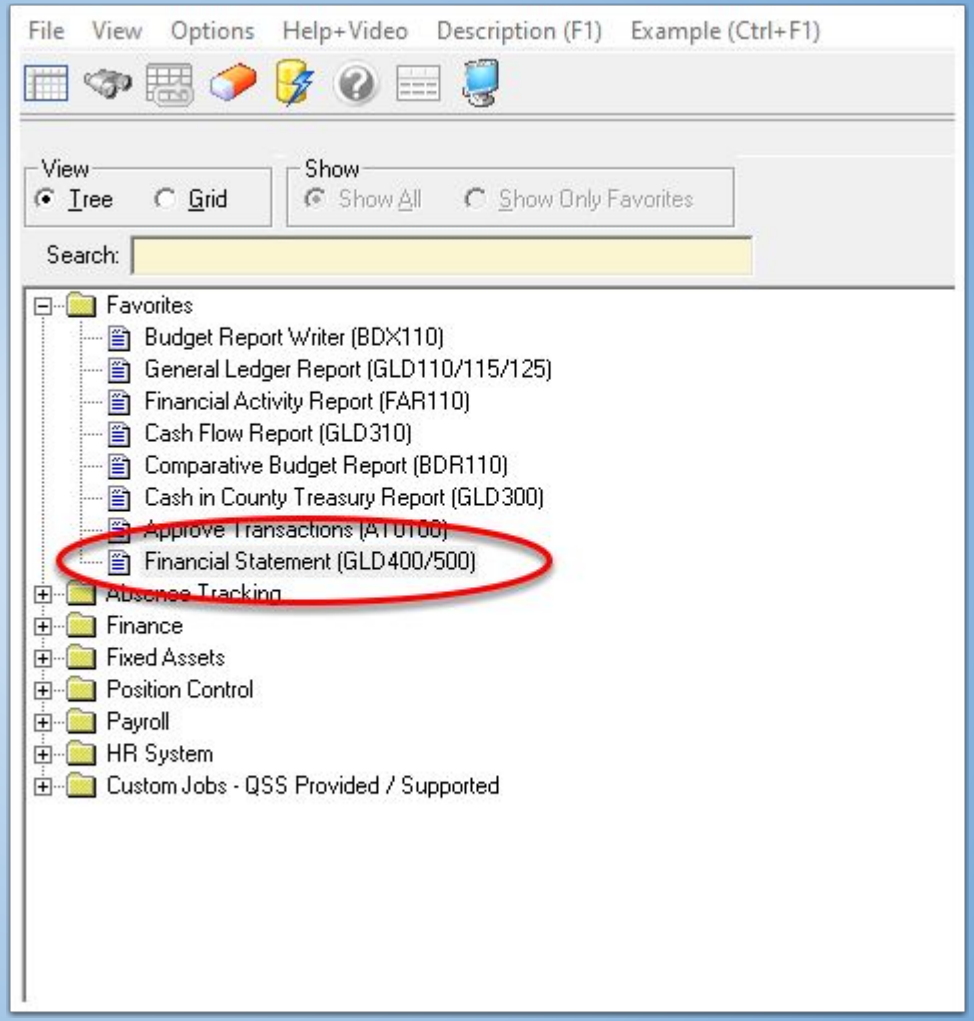
Import to Excel

109		WORKING BUDGET	CURRENT (1 Month)	YEAR TO DATE	%	Amt Needed for Remainder of Year	BALANCE	%	Change Needed
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

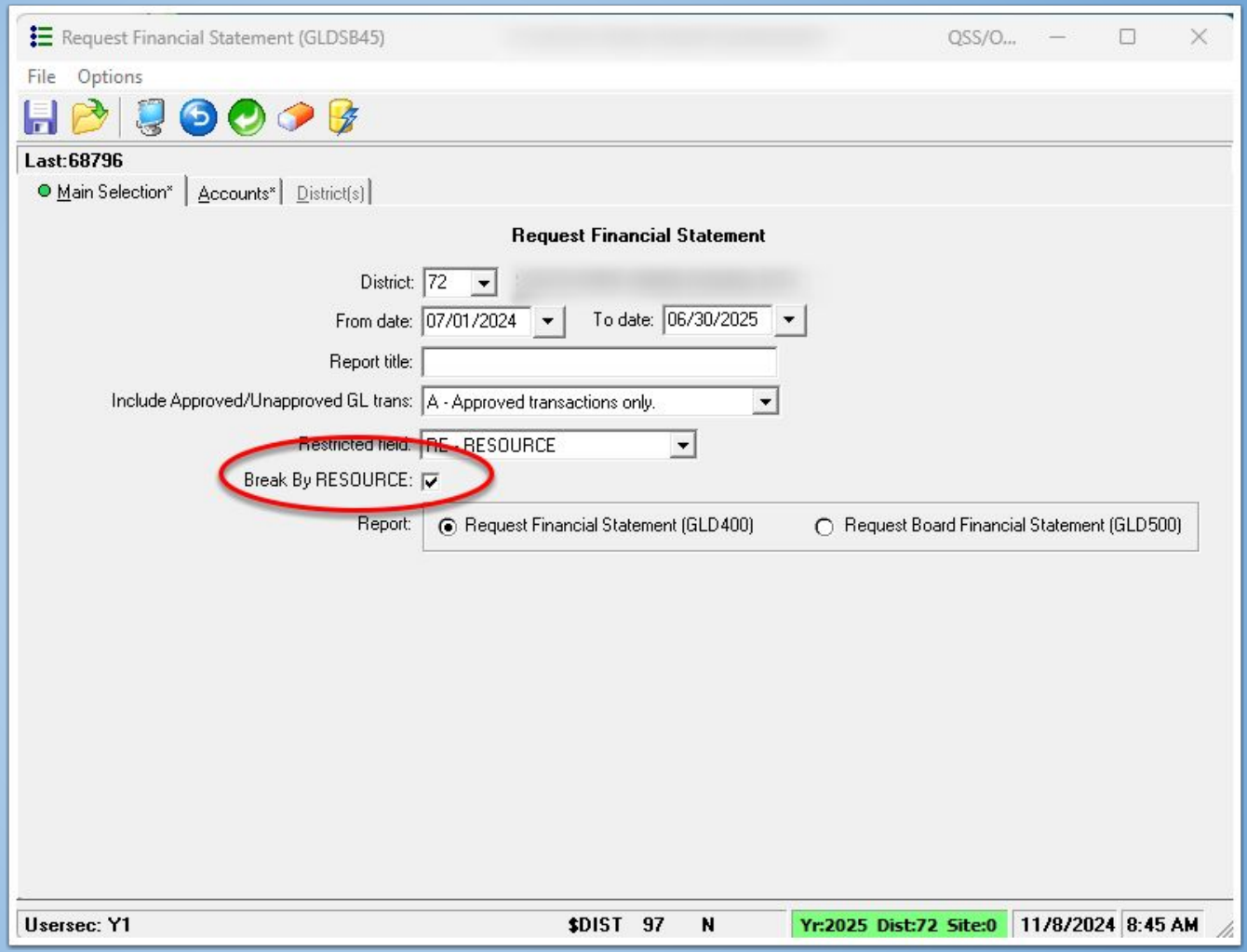
Run Board Financial Statement

- **Job Menu**
- **GLD400/500**



Run Board Financial Statement

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



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-
* 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-
* 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

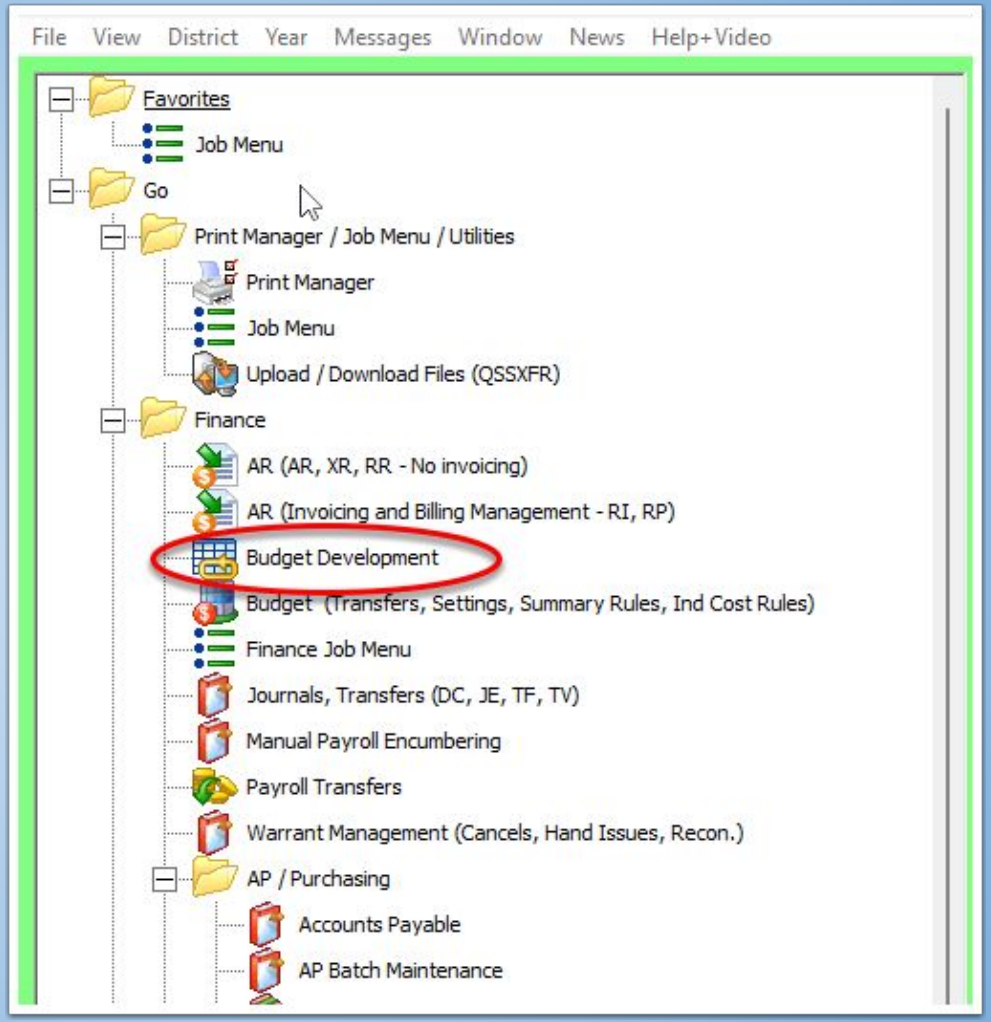
- **Debit 9650 Object**
- **Credit Revenue Object**

	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**



Creating a Model

- **Click on the Models tab**

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 accts 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: 8000 - 8999
Expense: 1000 - 7999
Custom: -

Exc? Field Range From To Exc? FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4
??-????-?-????.??-????-????-???-??-???-????

Dollar Range From To FTE Range From To

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

Creating a Model

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

File Options Help+Video

InspectMode

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

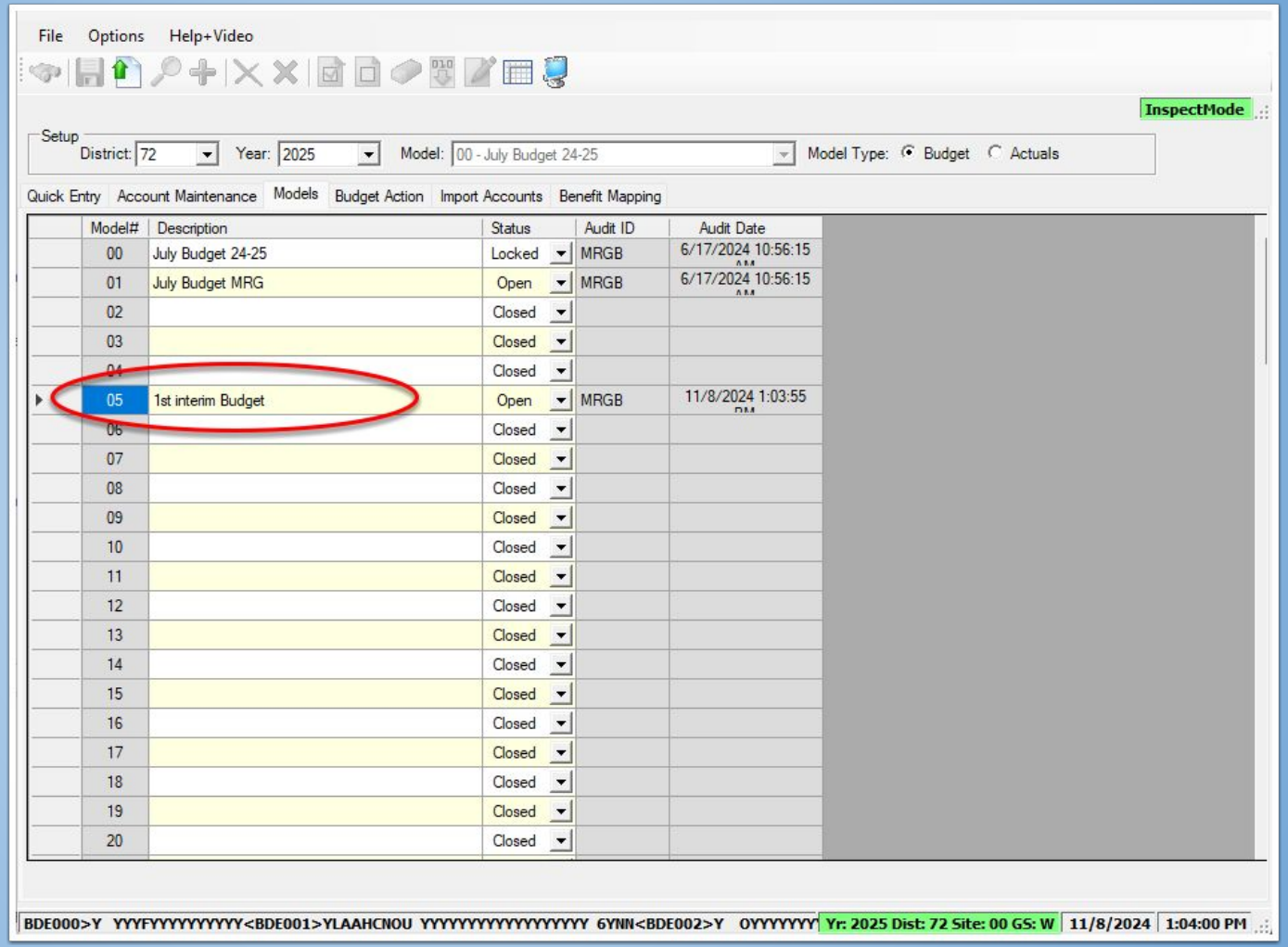
Quick Entry | Account Maintenance | Models | Budget Action | Import Accounts | Benefit Mapping

Model#	Description	Status	Audit ID	Audit Date
00	July Budget 24-25	Locked	MRGB	6/17/2024 10:56:15 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		

BDE000>Y YYYFYYYYYYYYY<BDE001>YLAAHCNOU YYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY Yr: 2025 Dist: 72 Site: 00 GS: W 11/8/2024 1:03:20 PM

Creating a Model

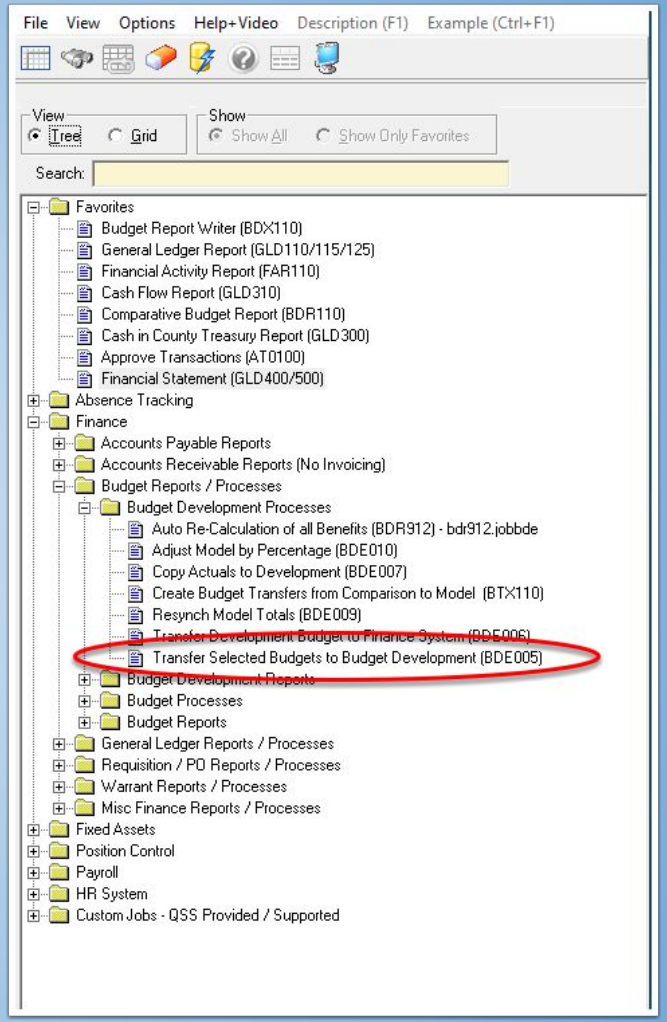
- Select any blank numbered slot and click the green arrow “change” icon
- Type in the name of your 1st interim model
- Make sure to leave Status as “open”



Creating a Model

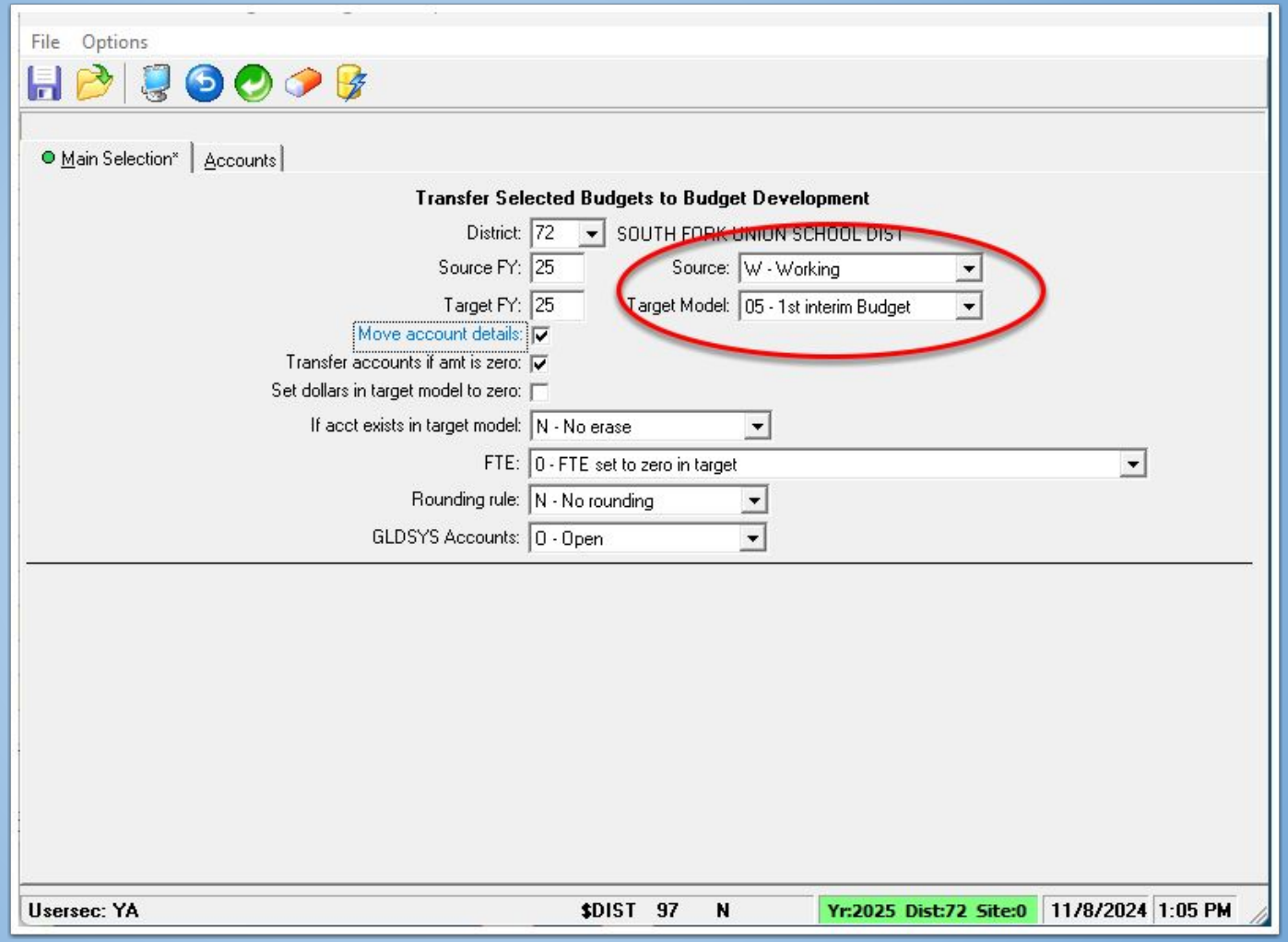
- We will transfer a copy of the working budget to the model we just created

- 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



Creating a Model

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

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

Quick Entry Settings and Defaults
Amounts entered will be: Added Replaced
Detail description:
100 Max accts 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: 8000 - 8999
Expense: 1000 - 7999
Custom: -

Exc? Field From Range To Exc? FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4
??-????-?-????.??-????-????-???-??-???-????

Dollar Range From To FTE Range From To

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAAHCNOU YYYYYYYYYYYYYYYYY 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							
2	01-0000-0-1100.00-1110-1000-000-15-013-0000							
3	01-0000-0-1100.00-1110-1000-000-16-006-0000							
4	01-0000-0-1100.00-1110-1000-000-20-000-0000							
5	01-0000-0-1100.00-1110-1000-002-00-000-0000			93,000.00				
6	01-0000-0-1100.00-1110-1000-002-15-007-0000							
7	01-0000-0-1100.00-1110-1000-002-15-008-0000			82,000.00				
8	01-0000-0-1100.00-1110-1000-002-15-011-0000			4,200.00				
9	01-0000-0-1100.00-1110-1000-002-15-013-0000							
10	01-0000-0-1100.00-1110-1000-002-15-014-0000			2,200.00				
11	01-0000-0-1100.00-1110-1000-003-00-000-0000			162,000.00				
12	01-0000-0-1100.00-1110-1000-003-15-005-0000			2,000.00				
13	01-0000-0-1100.00-1110-1000-003-15-008-0000			161,000.00				
14	01-0000-0-1100.00-1110-1000-003-15-009-0000							
15	01-0000-0-1100.00-1110-1000-003-15-010-0000			4,300.00				
16	01-0000-0-1100.00-1110-1000-003-15-011-0000			13,000.00				
17	01-0000-0-1100.00-1110-1000-003-16-003-0000			3,000.00				
18	01-0000-0-1100.00-1110-1000-003-16-008-0000							

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

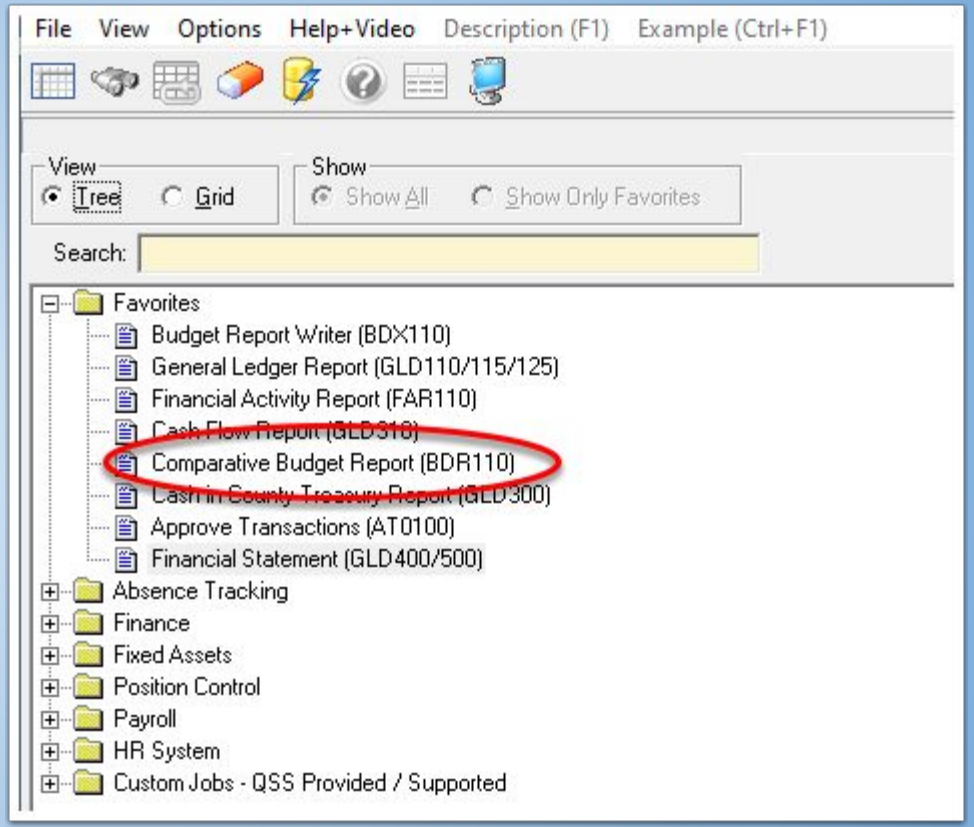
Custom total shows difference between Income and Expense

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAAHCNOU YYYYYYYYYYYYYYYYYY 6YNN<BDE002>Y OYYYYYYY 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**



File Options

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

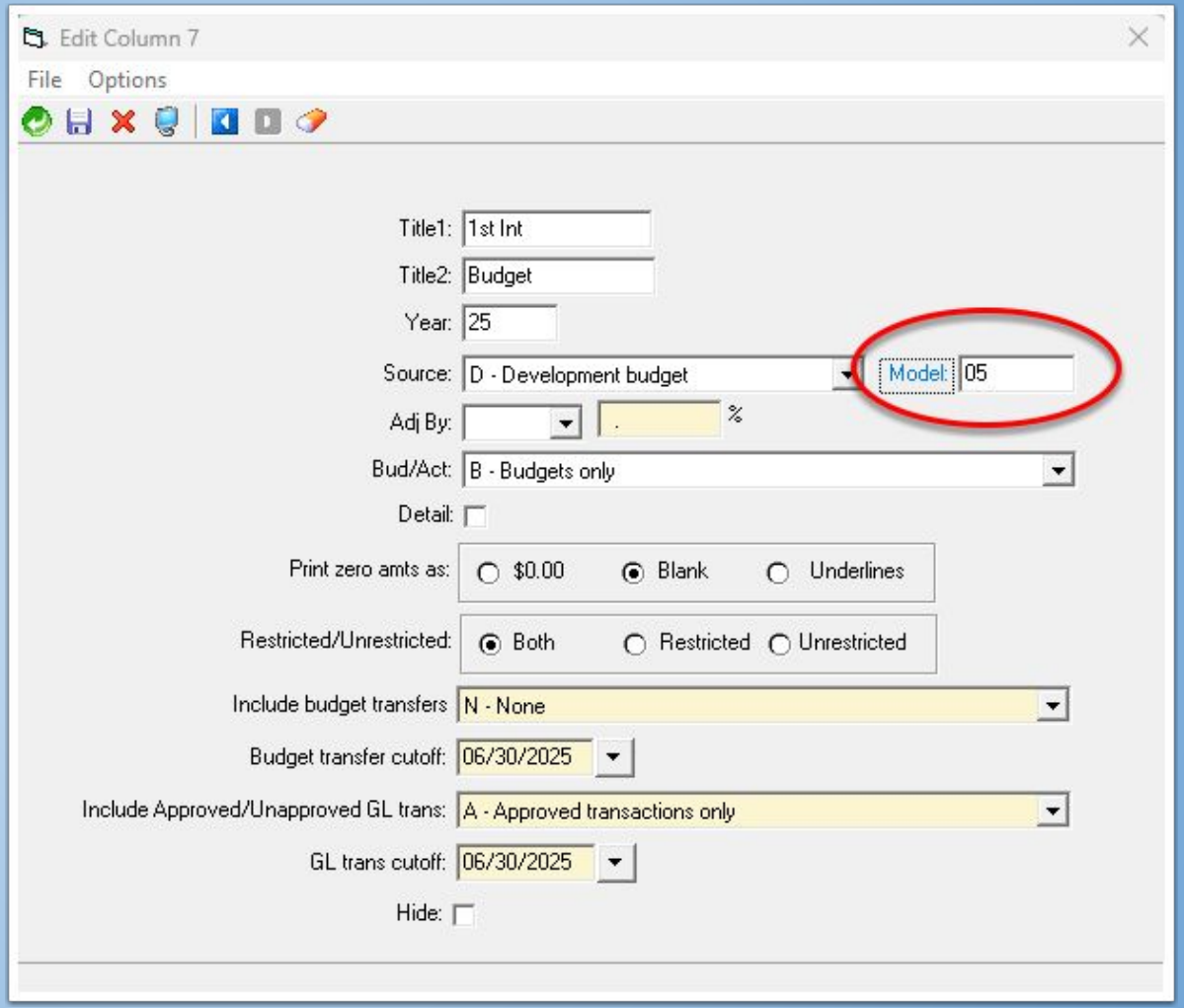
Restricted field: RE - RESOURCE

	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

Usersec: Y2 BY $DIST 97 N Yr:2025 Dist:72 Site:0 11/13/2024 9:50 AM

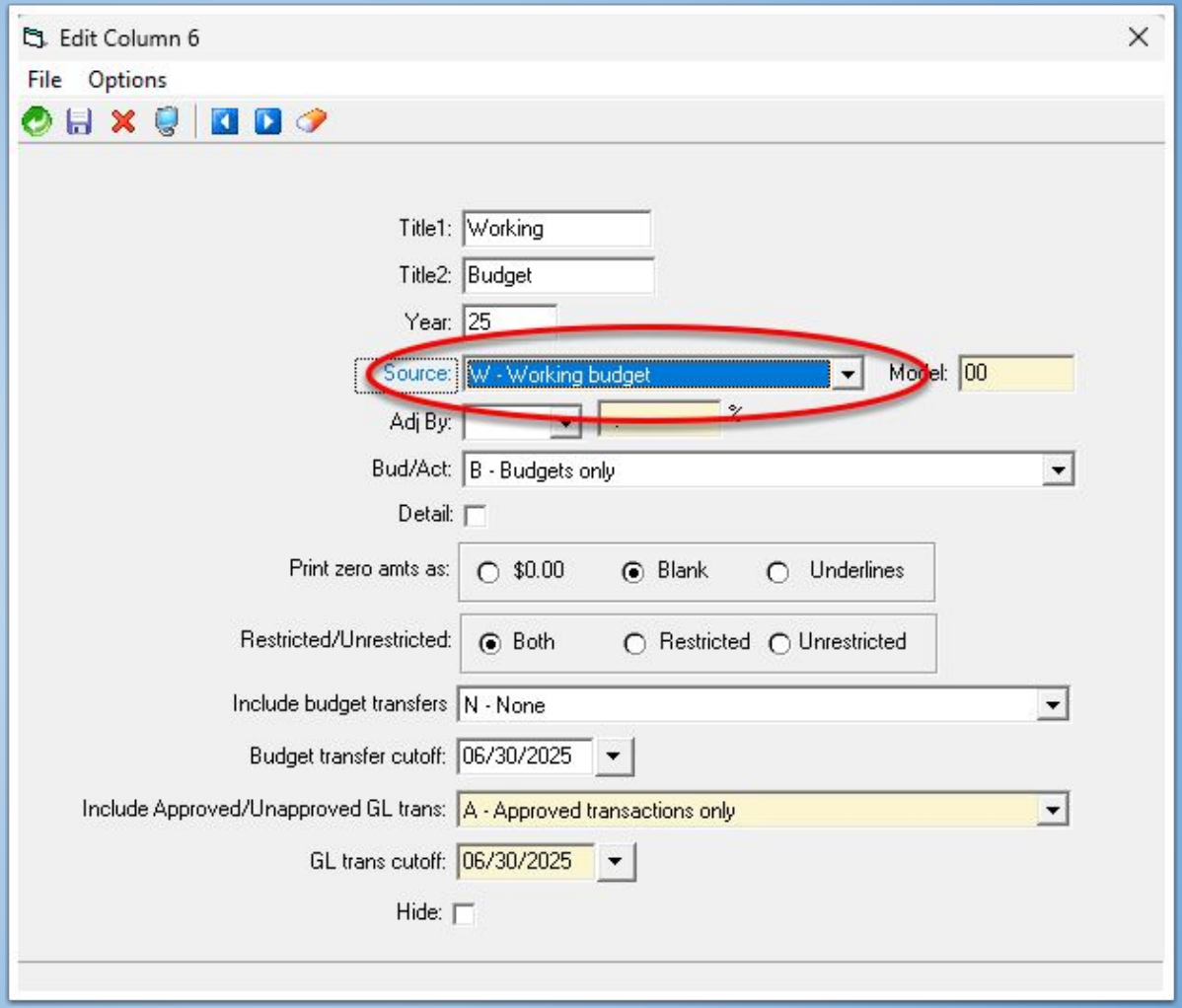
Comparative Budget Report

- 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



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



File Options

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

1 2 3 4 5 6 7

	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

Usersec: Y2 BY $DIST 97 N Yr:2025 Dist:72 Site:0 11/13/2024 9:54 AM

	* Column 1 *	* Column 2 *	* Column 3 *	* Column 4 *	* Column 5 *	* Column 6 *	* Column 7 *
Column Title1:	** Blank **	** Blank **	** Blank **	** Blank **	** Blank **	Work	1st Int
Column Title2:	Budget	Actual	Budget	Actual	Budget	Budget	Budget
Fiscal Year:	2022	2022	2023	2023	2024	2025	2025
Data Source:	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Working	Budget Dev M:05
Amount Types:	Budget	Actuals	Budget	Actuals	Budget	Budget	Budget
Print Detail:	No	No	No	No	No	No	No
If Zero Print:	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks
Calc column:	None	None	None	None	None	None	None
Rest/Unr/Both:	Both	Both	Both	Both	Both	Both	Both
Budget Tfrs:	None	None	None	None	None	None	None
Bud Tfrs Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
GL Trans:	None	None	None	None	None	None	None
GL Trans Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
Suppress Line:	Yes	Yes	Yes	Yes	Yes	No	No

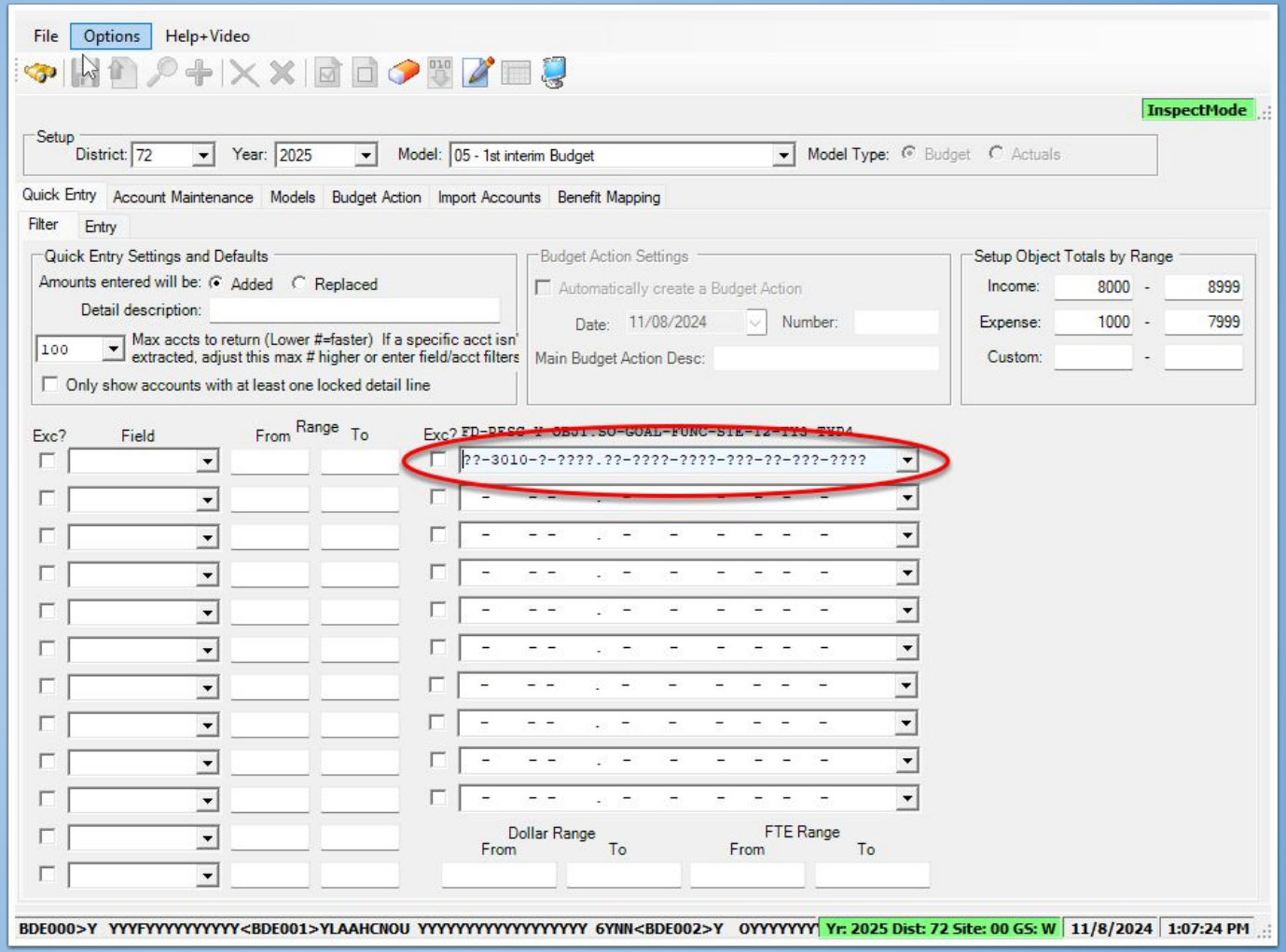
FUND :01 GENERAL FUND

		2024-2025 Work Budget	2024-2025 1st Int Budget
8011	State Aid	2,891,272	2,891,272
8012	EPA Entitlement	1,096,117	1,096,117
8021	HOME OWNERS EXEMPTION	2,736	2,736
8041	SECURED TAX ROLLS	480,473	480,473
8042	UNSECURED ROLL TAXES	49,251	49,251
8043	PRIOR YEARS TAXES	27	27
8044	SUPPLEMENTAL TAXES	15,040	15,040
8045	EDUC REV AUGMENTATION FUND	52,262-	52,262-
8181	SPEC EDUC-ENT PER UDC	57,000	57,000
8260	FOREST RESERVE FUNDS	5,000	5,000
8290	ALL OTHER FEDERAL REVENUES	371,850	371,850
8319	Prior Year - State Apport	20,499	20,499
8550	MANDATED COST REIMBURSEMENTS	8,640	8,640
8560	STATE LOTTERY REVENUE	89,187	89,187
8590	ALL OTHER STATE REVENUES	304,726	304,726
8660	INTEREST	6,800	6,800
8699	ALL OTHER LOCAL REVENUES	66,787	66,787
8792	TF OF APPORT FROM COE	256,826	256,826
TOTAL: 8xxx		5,669,969	5,669,969
1100	CERTIFICATED TEACHERS SALARIES	1,564,570	1,564,570
1200	CERTIFICATED PUPIL SUPP SALARY	114,418	114,418
1300	CERTIFICATED SUPERV & ADM SAL	265,570	265,570
1900	OTHER CERTIFICATED SALARIES	6,000	6,000
TOTAL: 1xxx		1,950,558	1,950,558

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 Obect 4??? To look at supplies only



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-OBJT.SO-GOAL-FUNC-STE-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			86,693.00				
2	01-3010-0-1100.00-1110-1000-003-00-000-0000			2,438.00				
3	01-3010-0-1100.01-1110-1000-002-00-000-0000			874.00				
4	01-3010-0-1100.01-1110-1000-003-00-000-0000			874.00				
5	01-3010-0-1200.00-5760-3140-002-00-000-0000							
6	01-3010-0-1200.00-5760-3140-003-00-000-0000							
7	01-3010-0-1300.00-0000-2100-000-00-000-0000			25,000.00				
8	01-3010-0-1300.00-0000-2700-000-00-000-0000			10,227.00				
9	01-3010-0-1300.00-1110-2100-000-00-000-0000			11,685.00				
10	01-3010-0-1300.00-1110-2140-000-00-000-0000			5,658.00				
11	01-3010-0-2100.00-1110-1000-002-00-000-0000			26,816.00				
12	01-3010-0-2100.00-1110-1000-003-00-000-0000			12,835.00				
13	01-3010-0-2100.01-1110-1000-002-00-000-0000			12,000.00				
14	01-3010-0-2100.01-1110-1000-003-00-000-0000			5,000.00				
15	01-3010-0-2900.00-1110-1000-003-00-000-0000							
16	01-3010-0-2900.01-1110-1000-002-00-000-0000							
17	01-3010-0-2900.01-1110-1000-003-00-000-0000							
18	01-3010-0-3101.00-0000-2100-000-00-000-0000							

Lines: 93 Show: Amounts / Inc/Exp/Cust. Amount Org, Chg, New: $619,268.00 $0.00 $619,268.00 FTE Org, Chg, New: 0.0000 0.0000 0.0000

Custom total shows difference between Income and Expense

BDE000>Y YYYFYYYYYYYYYY<BDE001>YLAAHCNOU YYYYYYYYYYYYYYYYY 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							
2	01-0000-0-1100.00-1110-1000-000-15-013-0000							
3	01-0000-0-1100.00-1110-1000-000-16-006-0000							
4	01-0000-0-1100.00-1110-1000-000-20-000-0000							
5	01-0000-0-1100.00-1110-1000-002-00-000-0000			93,000.00				
6	01-0000-0-1100.00-1110-1000-002-15-007-0000							
7	01-0000-0-1100.00-1110-1000-002-15-008-0000			82,000.00				
8	01-0000-0-1100.00-1110-1000-002-15-011-0000			4,200.00				
9	01-0000-0-1100.00-1110-1000-002-15-013-0000							
10	01-0000-0-1100.00-1110-1000-002-15-014-0000			2,200.00				
11	01-0000-0-1100.00-1110-1000-003-00-000-0000			162,000.00				
12	01-0000-0-1100.00-1110-1000-003-15-005-0000			2,000.00				
13	01-0000-0-1100.00-1110-1000-003-15-008-0000			161,000.00				
14	01-0000-0-1100.00-1110-1000-003-15-009-0000							
15	01-0000-0-1100.00-1110-1000-003-15-010-0000			4,300.00				
16	01-0000-0-1100.00-1110-1000-003-15-011-0000			13,000.00				
17	01-0000-0-1100.00-1110-1000-003-16-003-0000			3,000.00				
18	01-0000-0-1100.00-1110-1000-003-16-008-0000							

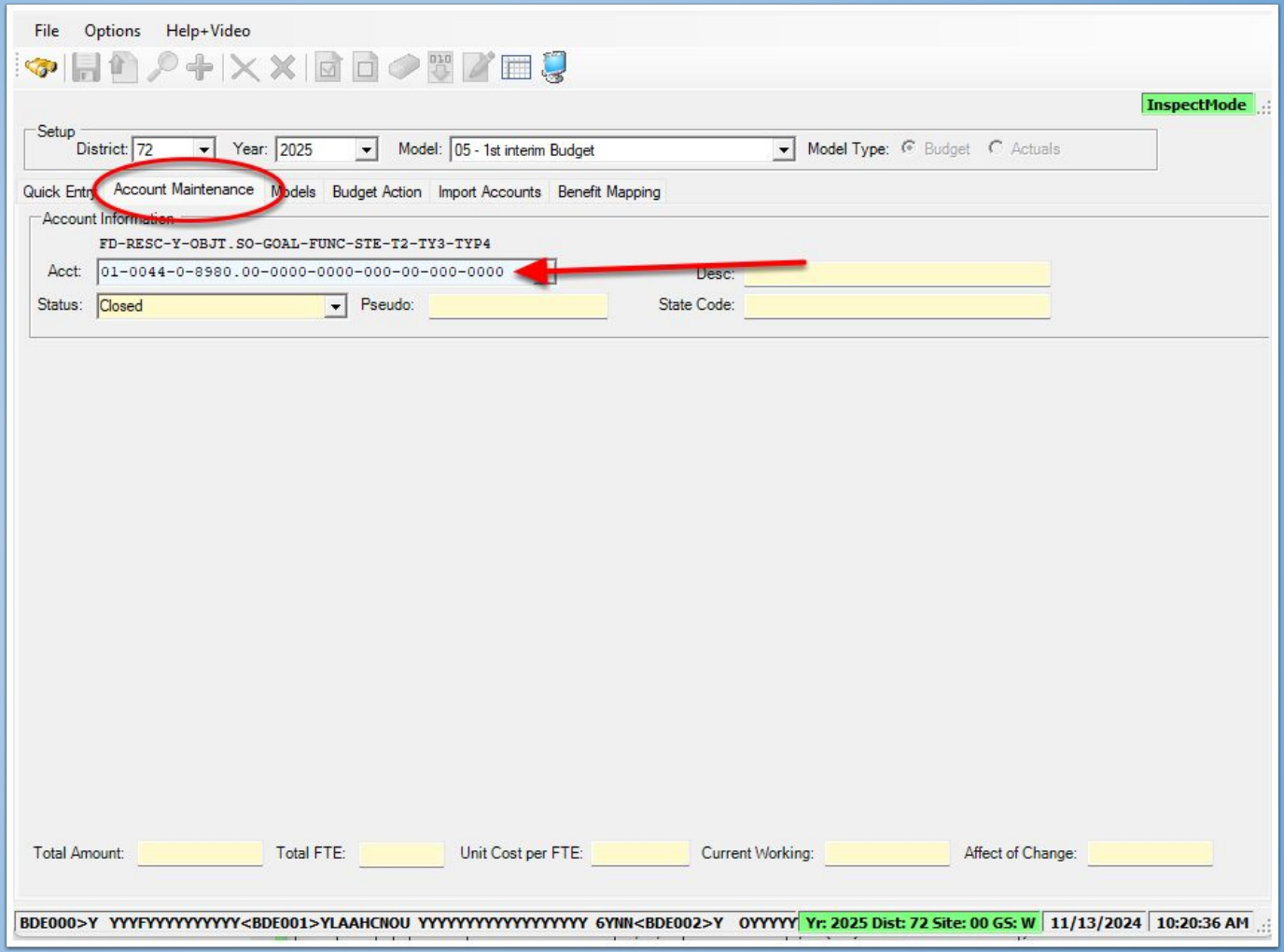
Lines: 100 Show: Amounts / Inc/Exp/Diff. Income/Expense/DIFF: $0.00 $1,668,196.00 ($1,668,196.00) FTE Chg, New: 0.0000 0.0000 0.0000

Custom total shows difference between Income and Expense

Adding new account lines in the model

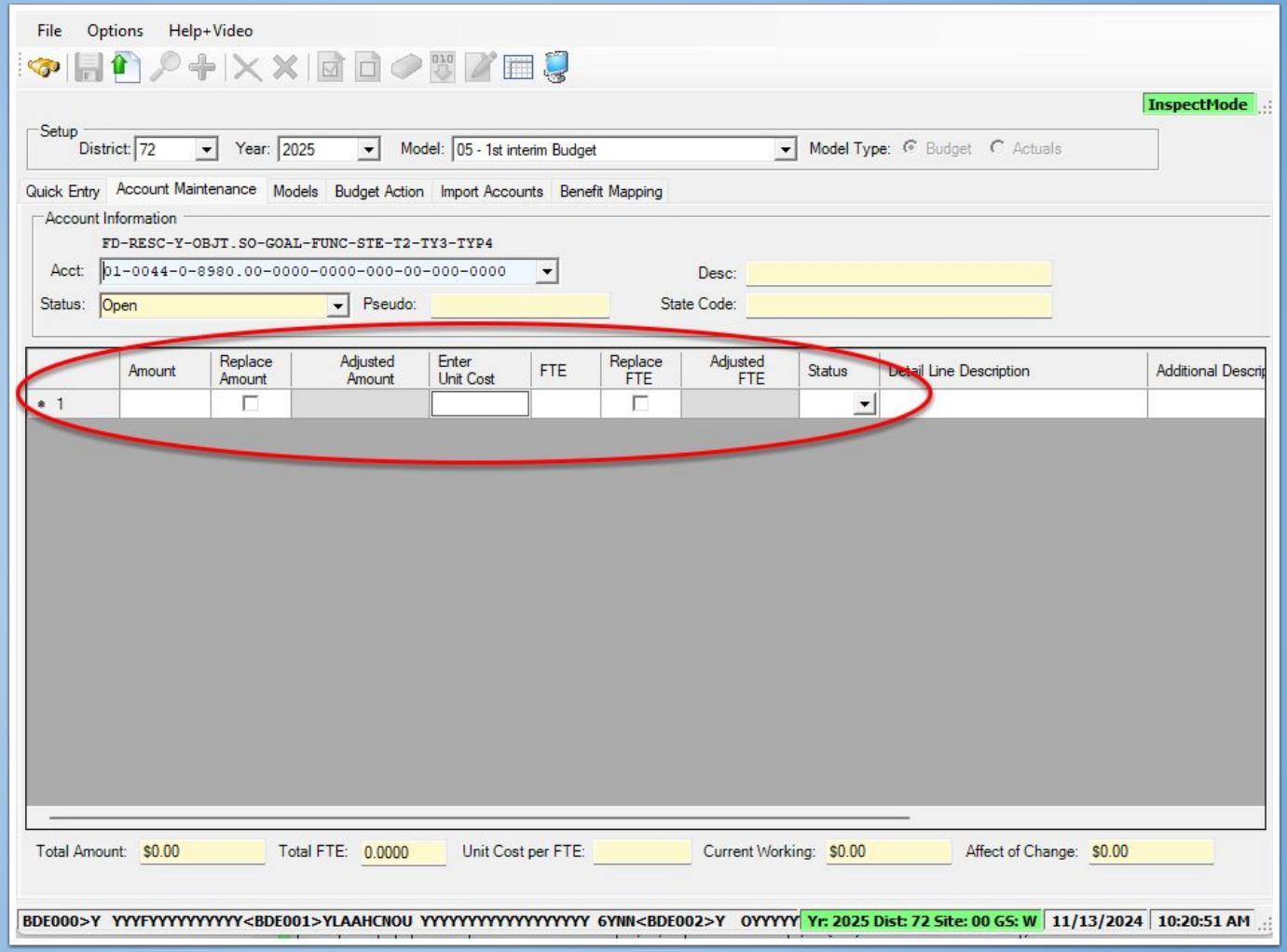
Add account line to Model

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



Add account line to Model

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



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 Descrip
1	1,000.00		1,000.00					Open		
2										

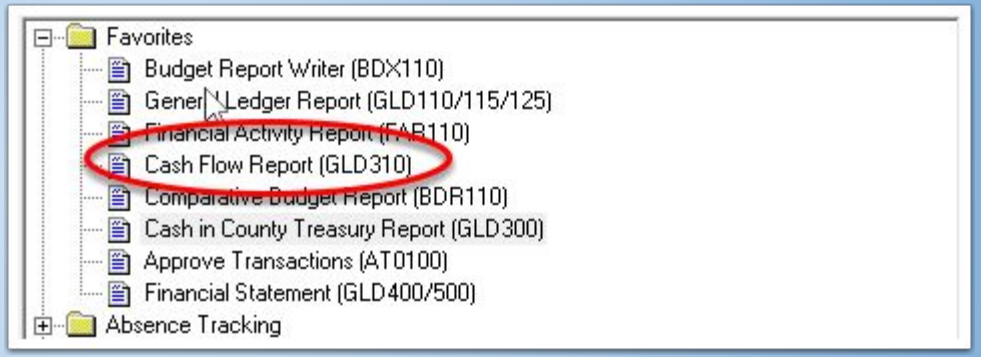
Total Amount: $1,000.00 Total FTE: 0.0000 Unit Cost per FTE: Current Working: $0.00 Affect of Change: $1,000.00

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

Cash Flow

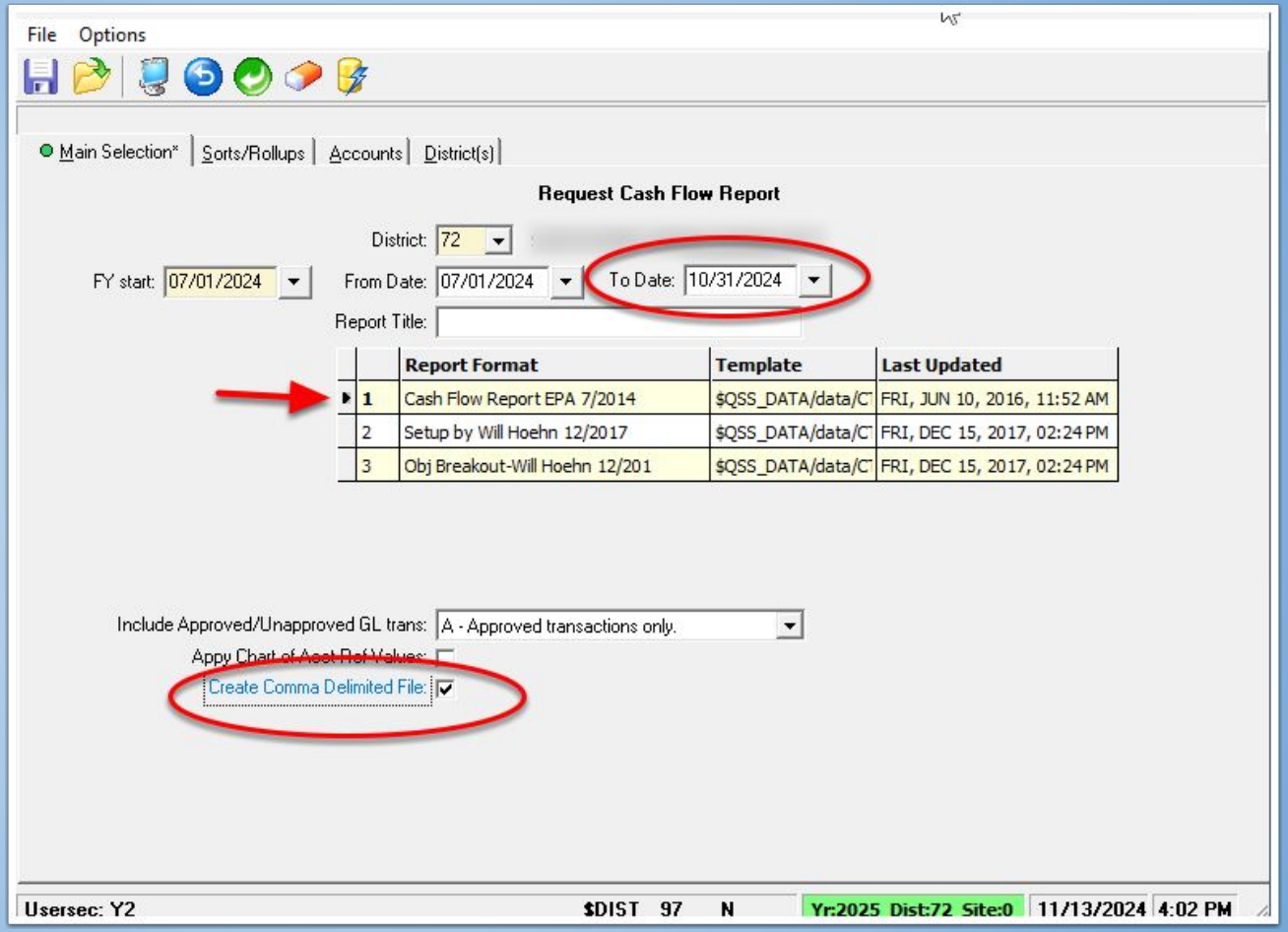
Cash Flow

- Open Cash Flow Report from the Job Menu
- GLD310



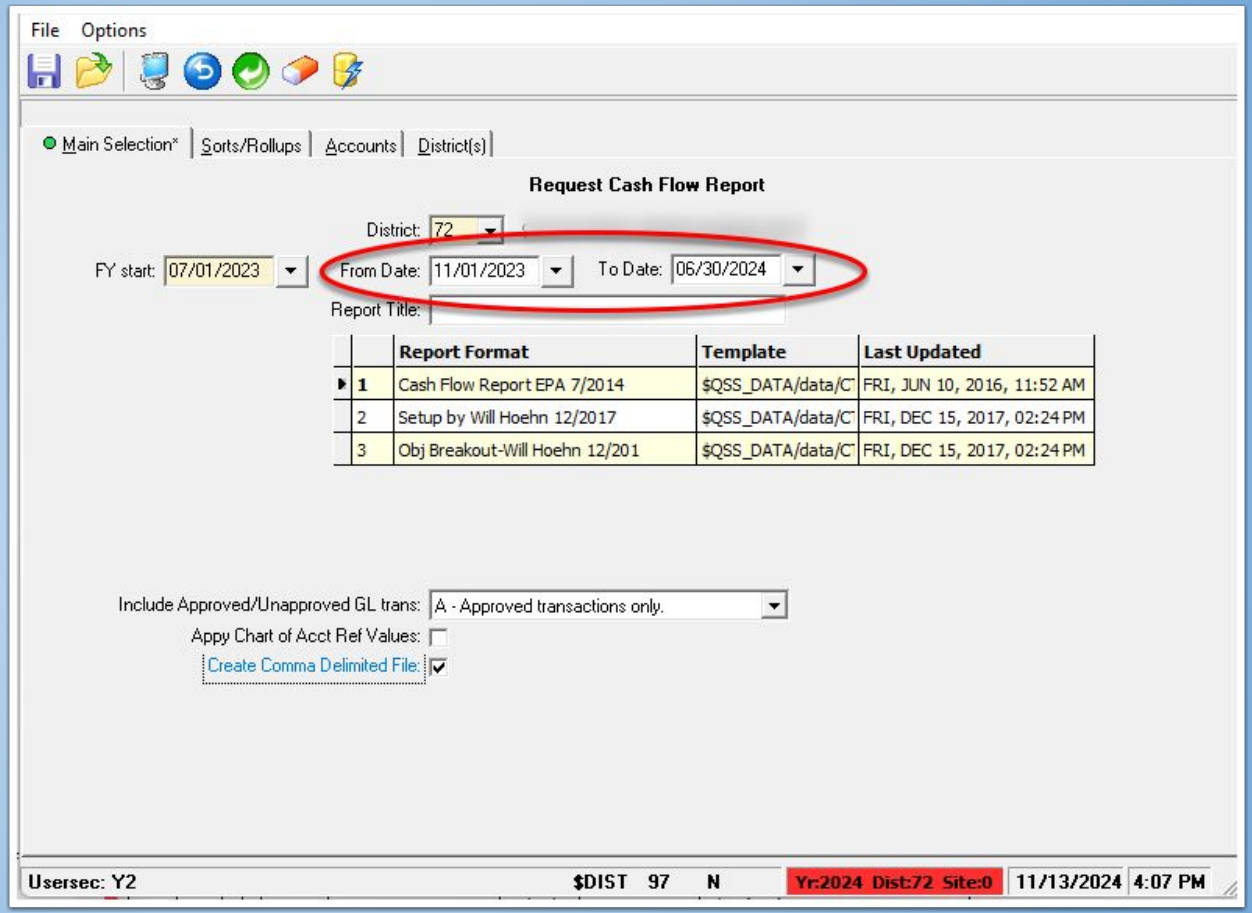
Cash Flow

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



Cash Flow

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



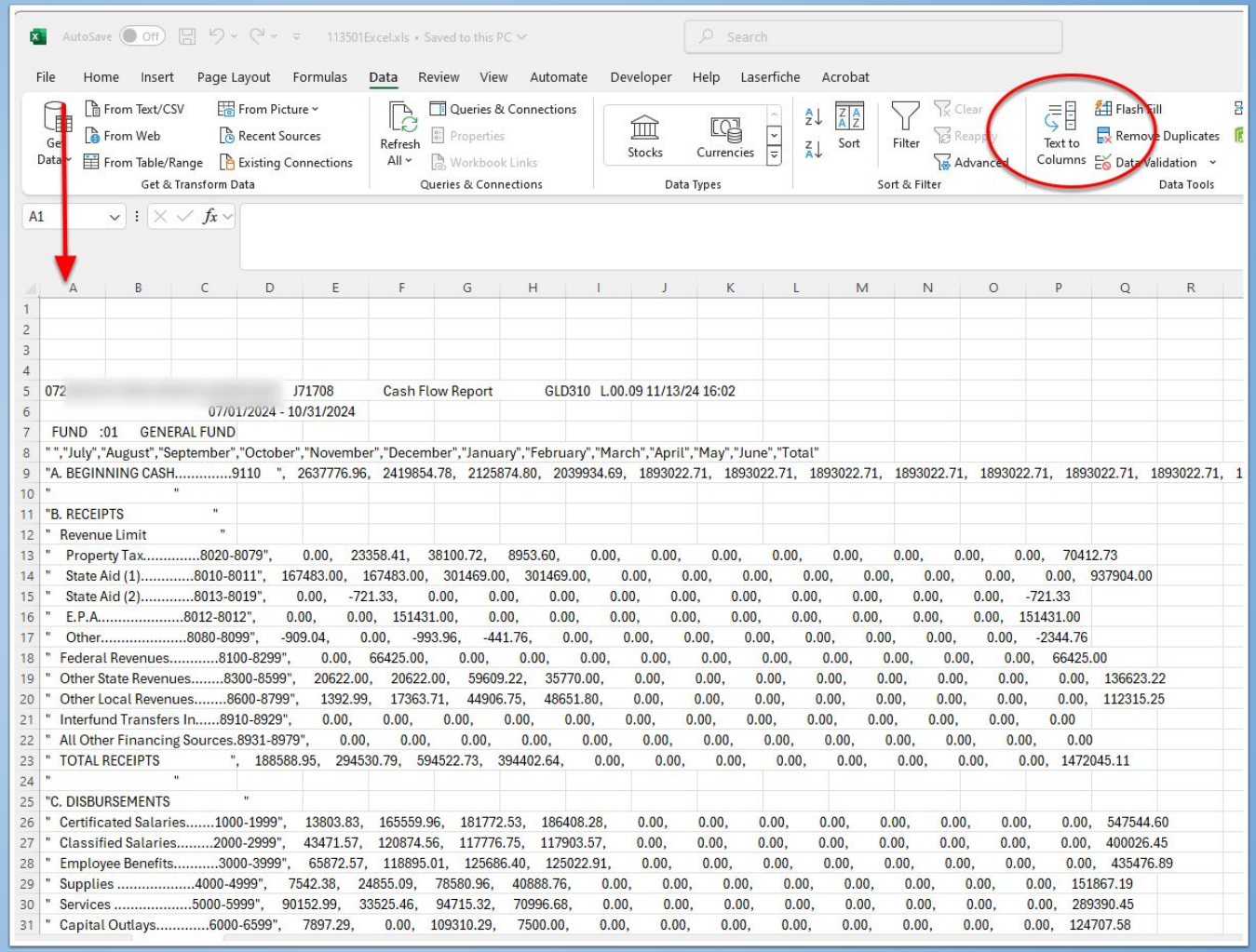
File Options Copy options

Enter search text 9.00

```
07                    J71708                Cash Flow Report                GLD310   L.00.09 11/13/24 16:02
                                          07/01/2024 - 10/31/2024
  FUND    :01       GENERAL FUND
" ","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 DISBURSMENTS                   ",     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       CHILD DEVELOPMENT
```

Cash Flow

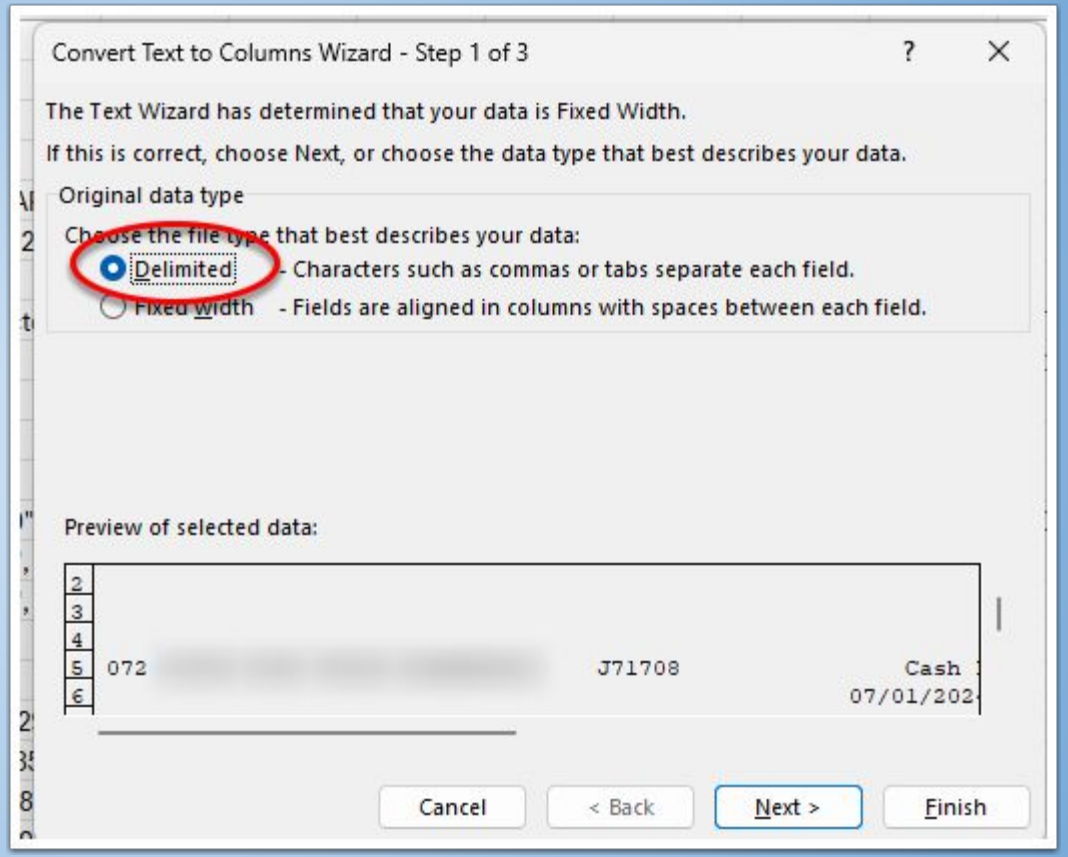
- **Select the A Column**
- **Click the "Text To Columns"**



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1																		
2																		
3																		
4																		
5	072				J71708	Cash Flow Report			GLD310 L.00.09 11/13/24 16:02									
6				07/01/2024 - 10/31/2024														
7	FUND :01 GENERAL FUND																	
8	" ","July","August","September","October","November","December","January","February","March","April","May","June","Total"																	
9	"A. BEGINNING CASH.....9110 ",			2637776.96,	2419854.78,	2125874.80,	2039934.69,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1893022.71,	1	
10	" "																	
11	"B. RECEIPTS "																	
12	" Revenue Limit "																	
13	" Property Tax.....8020-8079",			0.00,	23358.41,	38100.72,	8953.60,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	70412.73		
14	" State Aid (1).....8010-8011",			167483.00,	167483.00,	301469.00,	301469.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	937904.00		
15	" State Aid (2).....8013-8019",			0.00,	-721.33,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	-721.33			
16	" E.P.A.....8012-8012",			0.00,	0.00,	151431.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	151431.00			
17	" Other.....8080-8099",			-909.04,	0.00,	-993.96,	-441.76,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	-2344.76		
18	" Federal Revenues.....8100-8299",			0.00,	66425.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	66425.00		
19	" Other State Revenues.....8300-8599",			20622.00,	20622.00,	59609.22,	35770.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	136623.22		
20	" Other Local Revenues.....8600-8799",			1392.99,	17363.71,	44906.75,	48651.80,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	112315.25		
21	" Interfund Transfers In.....8910-8929",			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		
22	" All Other Financing Sources.8931-8979",			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		
23	" TOTAL RECEIPTS ",			188588.95,	294530.79,	594522.73,	394402.64,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	1472045.11		
24	" "																	
25	"C. DISBURSEMENTS "																	
26	" Certificated Salaries.....1000-1999",			13803.83,	165559.96,	181772.53,	186408.28,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	547544.60		
27	" Classified Salaries.....2000-2999",			43471.57,	120874.56,	117776.75,	117903.57,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	400026.45		
28	" Employee Benefits.....3000-3999",			65872.57,	118895.01,	125686.40,	125022.91,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	435476.89		
29	" Supplies .....4000-4999",			7542.38,	24855.09,	78580.96,	40888.76,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	151867.19		
30	" Services .....5000-5999",			90152.99,	33525.46,	94715.32,	70996.68,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	289390.45		
31	" Capital Outlays.....6000-6599",			7897.29,	0.00,	109310.29,	7500.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	124707.58		

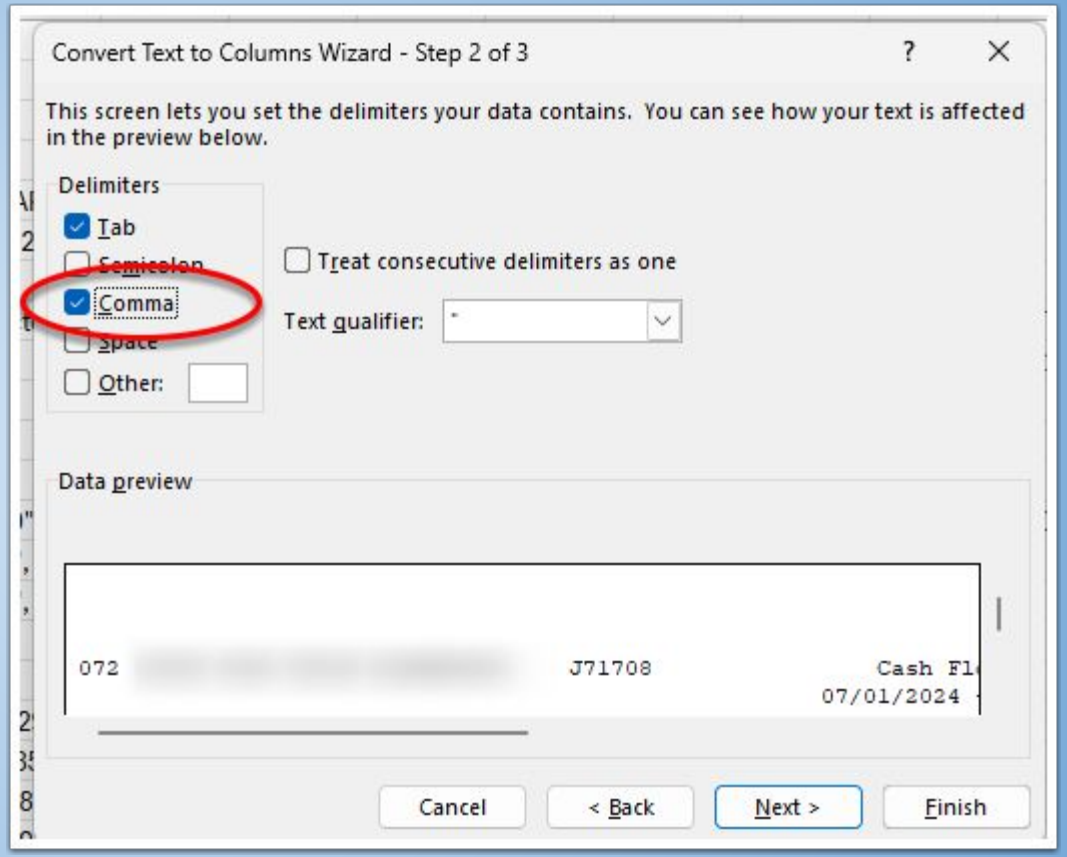
Cash Flow

- **Choose the Delimited option**



Cash Flow

- **Click on Comma**



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

Get Data | From Text/CSV | From Web | From Table/Range | From Picture | Recent Sources | Existing Connections — Get & Transform Data

Refresh All | Queries & Connections | Properties | Workbook Links — Queries & Connections

Stocks | Currencies — Data Types

Sort | Filter | Clear | Reapply | Advanced — Sort & Filter

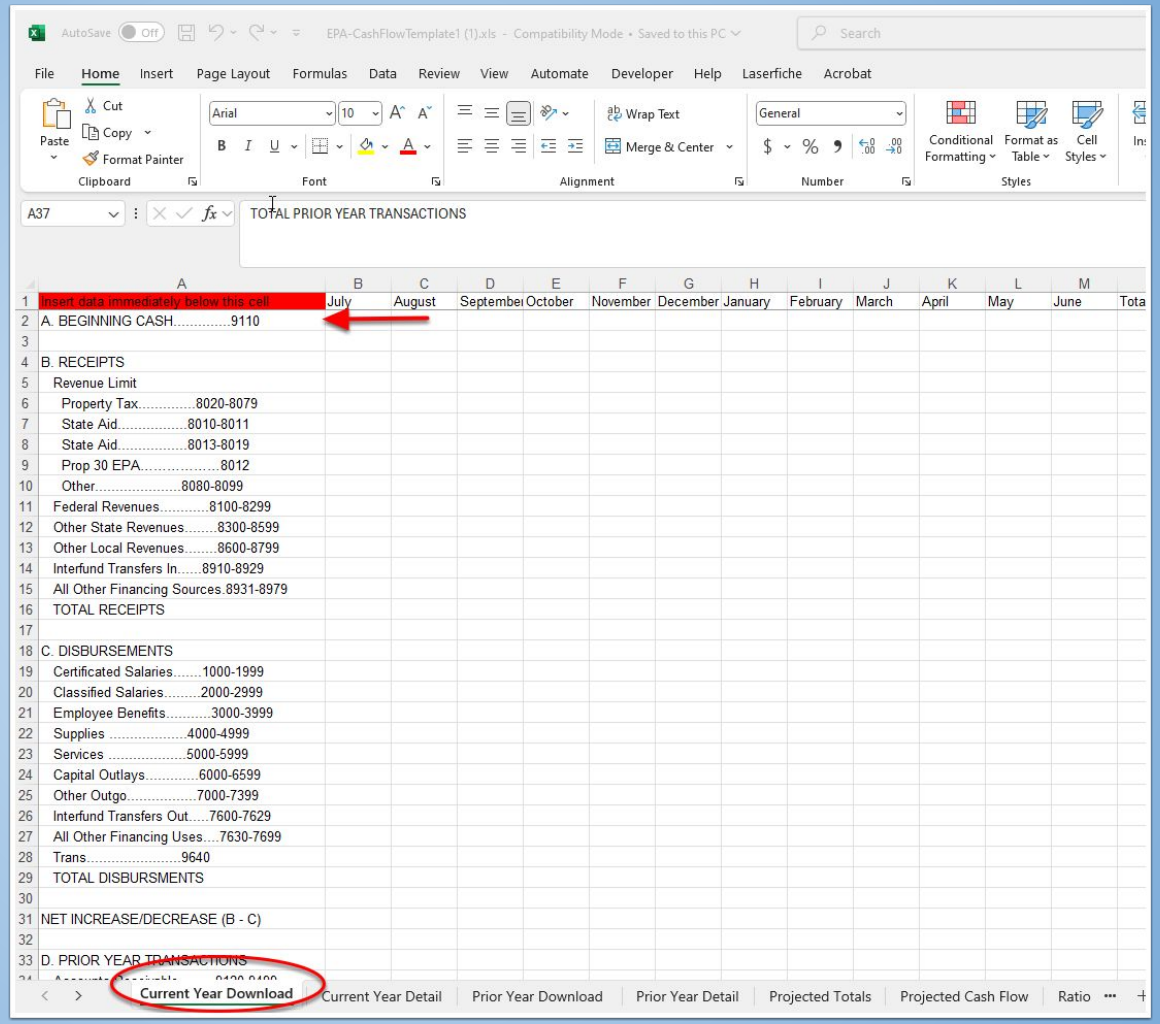
Text to Columns

A1

	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	Septembe	October	Novembe	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		

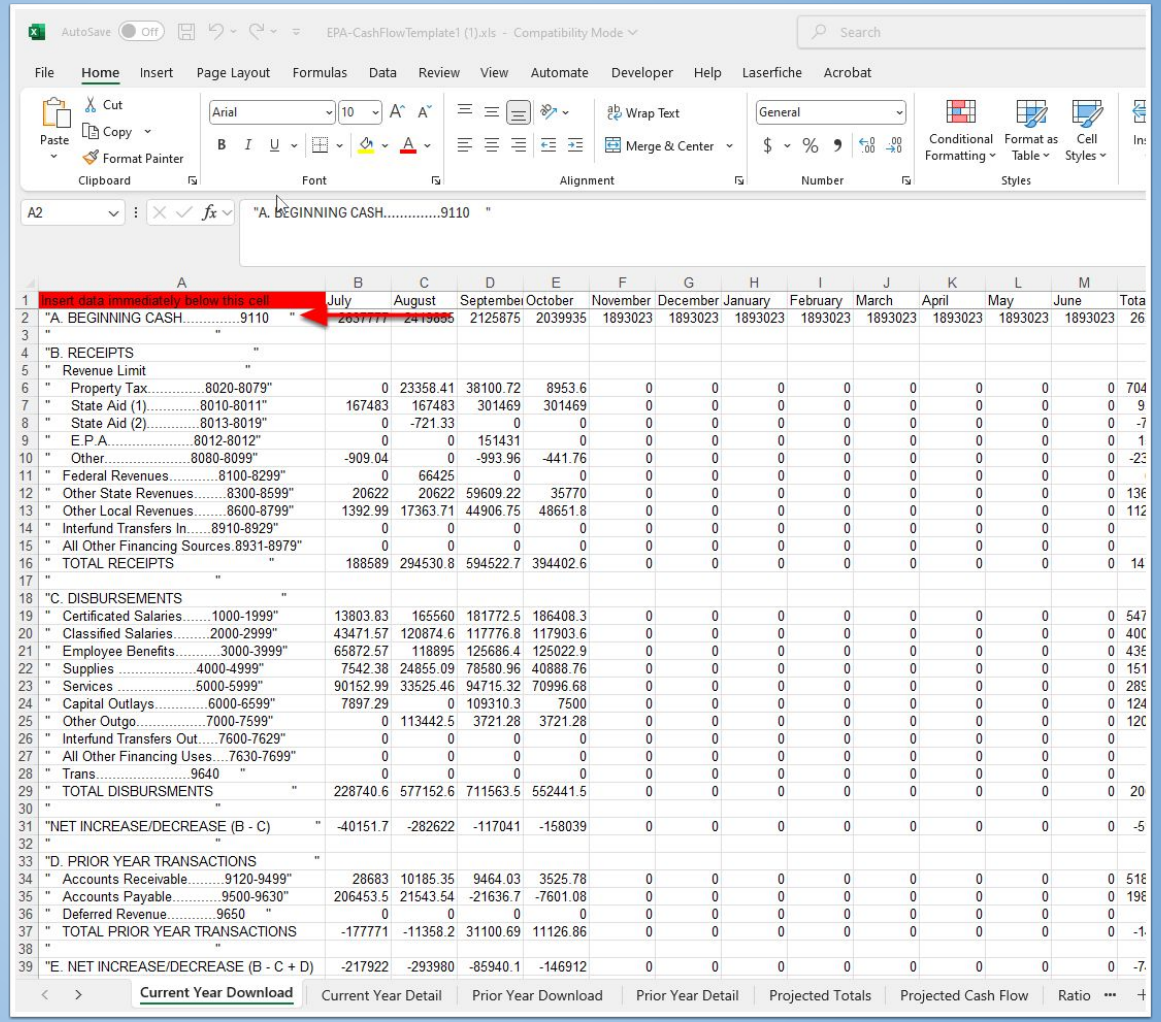
Cash Flow

- 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

- Check to make sure the information that was pasted is shown correctly
- Click the Detail Tab to make sure dollar amounts are in the correct months



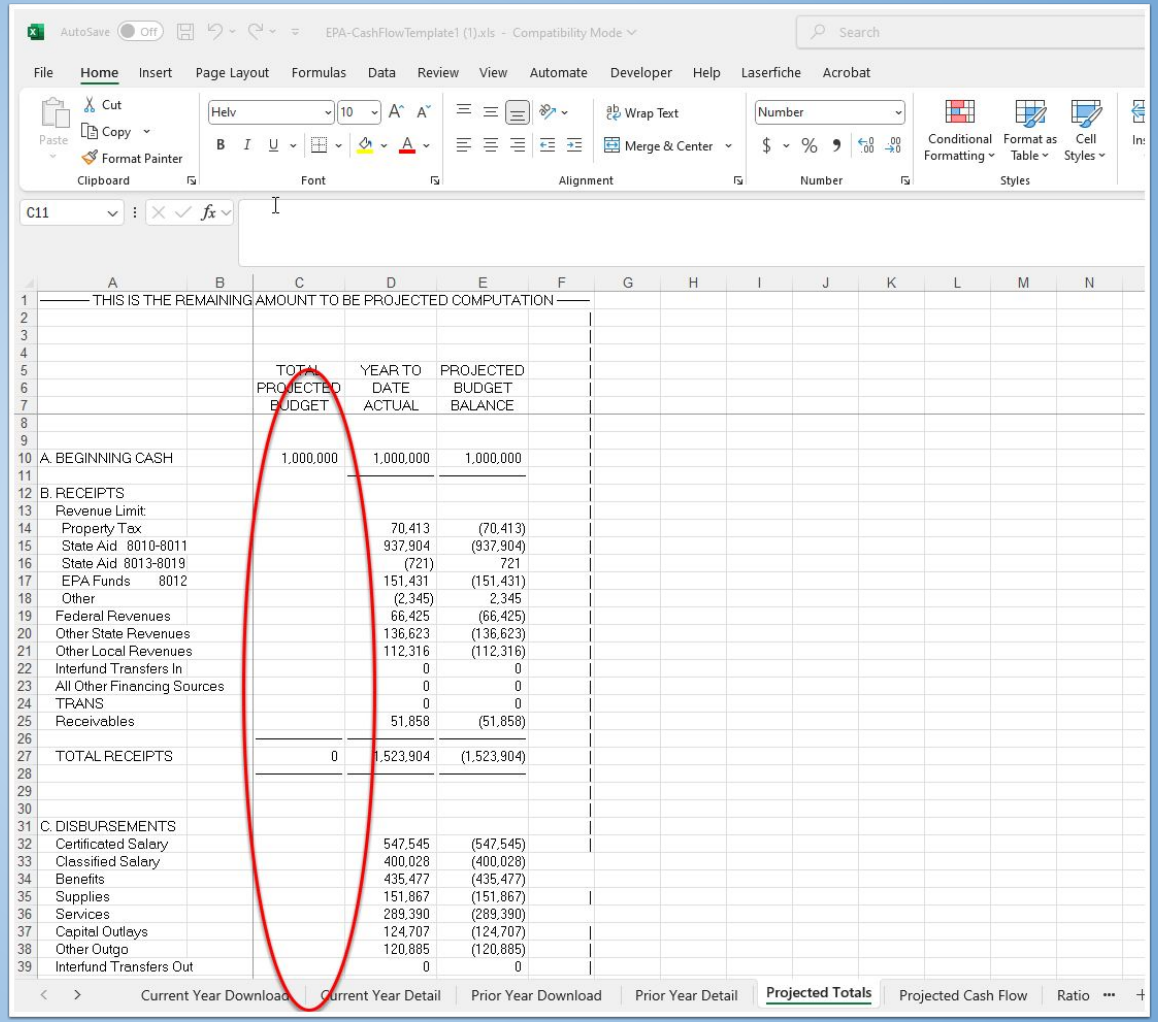
A2 "A. BEGINNING CASH.....9110 "

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Insert data immediately below this cell	July	August	Septembe	October	November	December	January	February	March	April	May	June	Tota
2	"A. BEGINNING CASH.....9110 "	2637777	2419695	2125875	2039935	1893023	1893023	1893023	1893023	1893023	1893023	1893023	1893023	26
3	" "													
4	"B. RECEIPTS "													
5	" Revenue Limit "													
6	" Property Tax.....8020-8079"	0	23358.41	38100.72	8953.6	0	0	0	0	0	0	0	0	704
7	" State Aid (1).....8010-8011"	167483	167483	301469	301469	0	0	0	0	0	0	0	0	9
8	" State Aid (2).....8013-8019"	0	-721.33	0	0	0	0	0	0	0	0	0	0	-7
9	" E.P.A.....8012-8012"	0	0	151431	0	0	0	0	0	0	0	0	0	1
10	" Other.....8080-8099"	-909.04	0	-993.96	-441.76	0	0	0	0	0	0	0	0	-23
11	" Federal Revenues.....8100-8299"	0	66425	0	0	0	0	0	0	0	0	0	0	
12	" Other State Revenues.....8300-8599"	20622	20622	59609.22	35770	0	0	0	0	0	0	0	0	136
13	" Other Local Revenues.....8600-8799"	1392.99	17363.71	44906.75	48651.8	0	0	0	0	0	0	0	0	112
14	" Interfund Transfers In.....8910-8929"	0	0	0	0	0	0	0	0	0	0	0	0	
15	" All Other Financing Sources.8931-8979"	0	0	0	0	0	0	0	0	0	0	0	0	
16	" TOTAL RECEIPTS "	188589	294530.8	594522.7	394402.6	0	0	0	0	0	0	0	0	14
17	" "													
18	"C. DISBURSEMENTS "													
19	" Certificated Salaries.....1000-1999"	13803.83	165560	181772.5	186408.3	0	0	0	0	0	0	0	0	547
20	" Classified Salaries.....2000-2999"	43471.57	120874.6	117776.8	117903.6	0	0	0	0	0	0	0	0	400
21	" Employee Benefits.....3000-3999"	65872.57	118895	125686.4	125022.9	0	0	0	0	0	0	0	0	435
22	" Supplies .....4000-4999"	7542.38	24855.09	78580.96	40888.76	0	0	0	0	0	0	0	0	151
23	" Services .....5000-5999"	90152.99	33525.46	94715.32	70996.68	0	0	0	0	0	0	0	0	289
24	" Capital Outlays.....6000-6599"	7897.29	0	109310.3	7500	0	0	0	0	0	0	0	0	124
25	" Other Outgo.....7000-7599"	0	113442.5	3721.28	3721.28	0	0	0	0	0	0	0	0	120
26	" Interfund Transfers Out.....7600-7629"	0	0	0	0	0	0	0	0	0	0	0	0	
27	" All Other Financing Uses....7630-7699"	0	0	0	0	0	0	0	0	0	0	0	0	
28	" Trans.....9640 "	0	0	0	0	0	0	0	0	0	0	0	0	
29	" TOTAL DISBURSMENTS "	228740.6	577152.6	711563.5	552441.5	0	0	0	0	0	0	0	0	20
30	" "													
31	"NET INCREASE/DECREASE (B - C) "	-40151.7	-282622	-117041	-158039	0	0	0	0	0	0	0	0	-5
32	" "													
33	"D. PRIOR YEAR TRANSACTIONS "													
34	" Accounts Receivable.....9120-9499"	28683	10185.35	9464.03	3525.78	0	0	0	0	0	0	0	0	518
35	" Accounts Payable.....9500-9630"	206453.5	21543.54	-21636.7	-7601.08	0	0	0	0	0	0	0	0	196
36	" Deferred Revenue.....9650 "	0	0	0	0	0	0	0	0	0	0	0	0	
37	" TOTAL PRIOR YEAR TRANSACTIONS	-177771	-11358.2	31100.69	11126.86	0	0	0	0	0	0	0	0	-1
38	" "													
39	"E. NET INCREASE/DECREASE (B - C + D)	-217922	-293980	-85940.1	-146912	0	0	0	0	0	0	0	0	-7

Current Year Download | Current Year Detail | Prior Year Download | Prior Year Detail | Projected Totals | Projected Cash Flow | Ratio

Cash Flow

- **Click on the Projected Totals tab**
- **Enter in your 1st interim budget information**

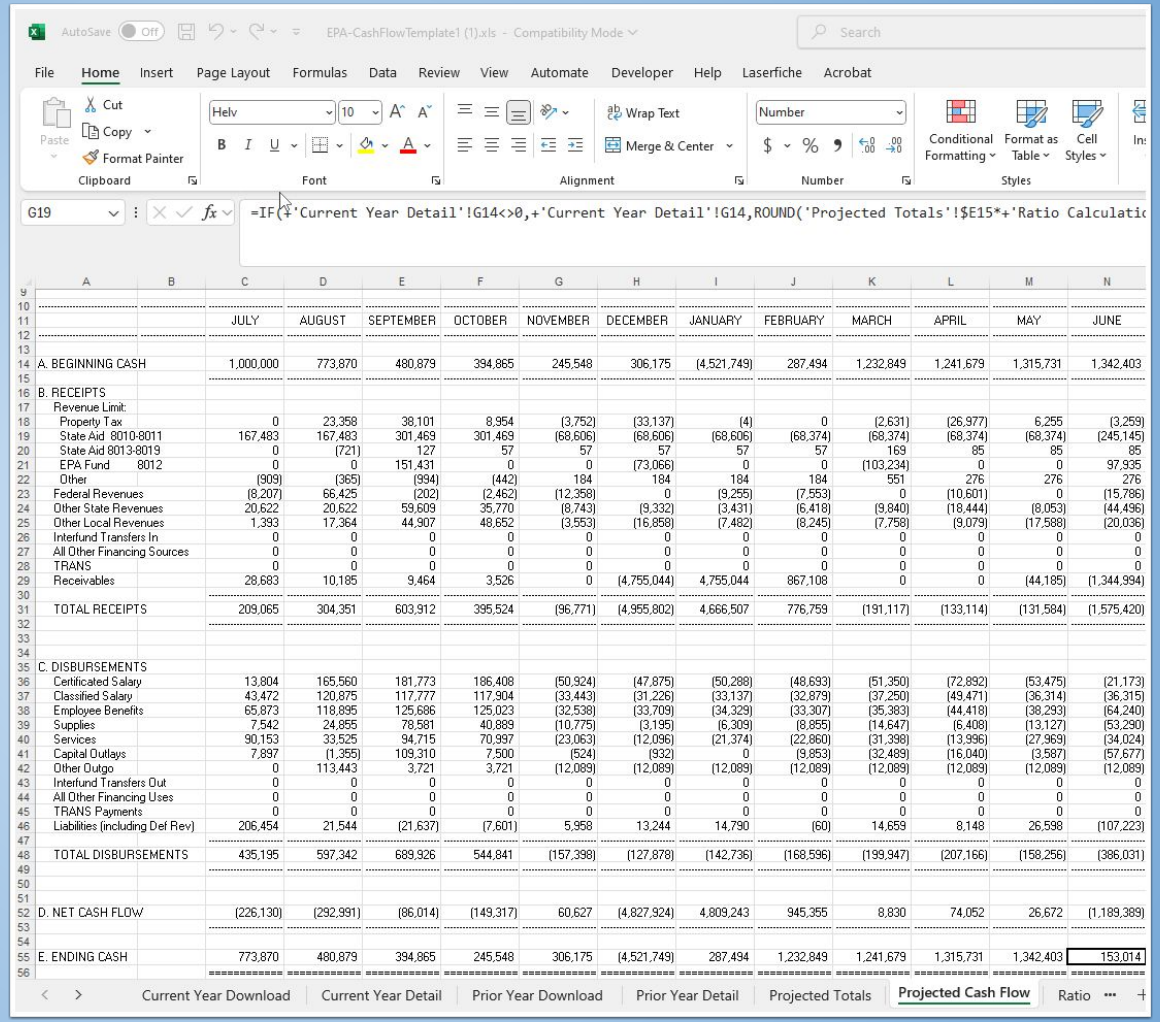


	A	C	D	E
1	THIS IS THE REMAINING AMOUNT TO BE PROJECTED COMPUTATION			
5–7		TOTAL PROJECTED BUDGET	YEAR TO DATE ACTUAL	PROJECTED BUDGET BALANCE
10	A. BEGINNING CASH	1,000,000	1,000,000	1,000,000
12	B. RECEIPTS			
13	Revenue Limit:			
14	Property Tax		70,413	(70,413)
15	State Aid 8010-8011		937,904	(937,904)
16	State Aid 8013-8019		(721)	721
17	EPA Funds 8012		151,431	(151,431)
18	Other		(2,345)	2,345
19	Federal Revenues		66,425	(66,425)
20	Other State Revenues		136,623	(136,623)
21	Other Local Revenues		112,316	(112,316)
22	Interfund Transfers In		0	0
23	All Other Financing Sources		0	0
24	TRANS		0	0
25	Receivables		51,858	(51,858)
27	TOTAL RECEIPTS	0	1,523,904	(1,523,904)
31	C. DISBURSEMENTS			
32	Certificated Salary		547,545	(547,545)
33	Classified Salary		400,028	(400,028)
34	Benefits		435,477	(435,477)
35	Supplies		151,867	(151,867)
36	Services		289,390	(289,390)
37	Capital Outlays		124,707	(124,707)
38	Other Outgo		120,885	(120,885)
39	Interfund Transfers Out		0	0

Current Year Download | Current Year Detail | Prior Year Download | Prior Year Detail | Projected Totals | Projected Cash Flow | Ratio

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!



G19 =IF('Current Year Detail'!G14<>0,+'Current Year Detail'!G14,ROUND('Projected Totals'!$E15*+'Ratio Calculatic

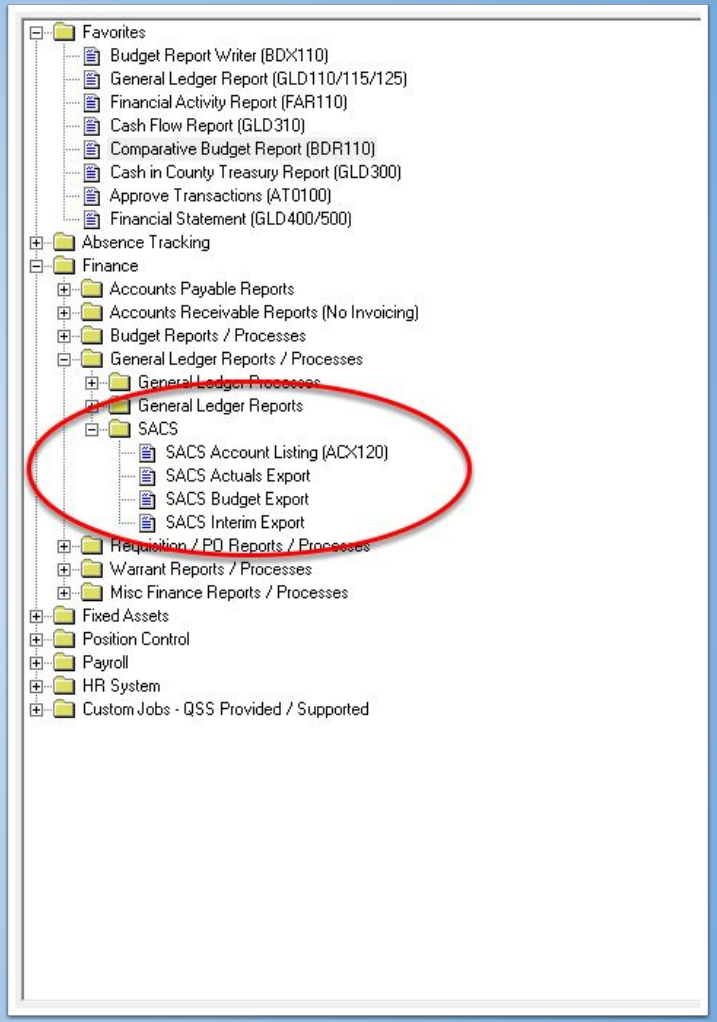
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
A. BEGINNING CASH	1,000,000	773,870	480,879	394,865	245,548	306,175	(4,521,749)	287,494	1,232,849	1,241,679	1,315,731	1,342,403
B. RECEIPTS												
Revenue Limit:												
Property Tax	0	23,358	38,101	8,954	(3,752)	(33,137)	(4)	0	(2,631)	(26,977)	6,255	(3,259)
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)
State Aid 8013-8019	0	(721)	127	57	57	57	57	57	169	85	85	85
EPA Fund 8012	0	0	151,431	0	0	(73,066)	0	0	(103,234)	0	0	97,935
Other	(909)	(365)	(994)	(442)	184	184	184	184	551	276	276	276
Federal Revenues	(8,207)	66,425	(202)	(2,462)	(12,358)	0	(9,255)	(7,553)	0	(10,601)	0	(15,786)
Other State Revenues	20,622	20,622	59,609	35,770	(8,743)	(9,332)	(3,431)	(6,418)	(9,840)	(18,444)	(8,053)	(44,496)
Other Local Revenues	1,393	17,364	44,907	48,652	(3,553)	(16,858)	(7,482)	(8,245)	(7,758)	(9,079)	(17,588)	(20,036)
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0
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)
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)
C. DISBURSEMENTS												
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)
Classified Salary	43,472	120,875	117,777	117,904	(33,443)	(31,226)	(33,137)	(32,879)	(37,250)	(49,471)	(36,314)	(36,315)
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)
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)
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)
Capital Outlays	7,897	(1,355)	109,310	7,500	(524)	(932)	0	(9,853)	(32,489)	(16,040)	(3,587)	(57,677)
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)
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0
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)
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)
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)
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

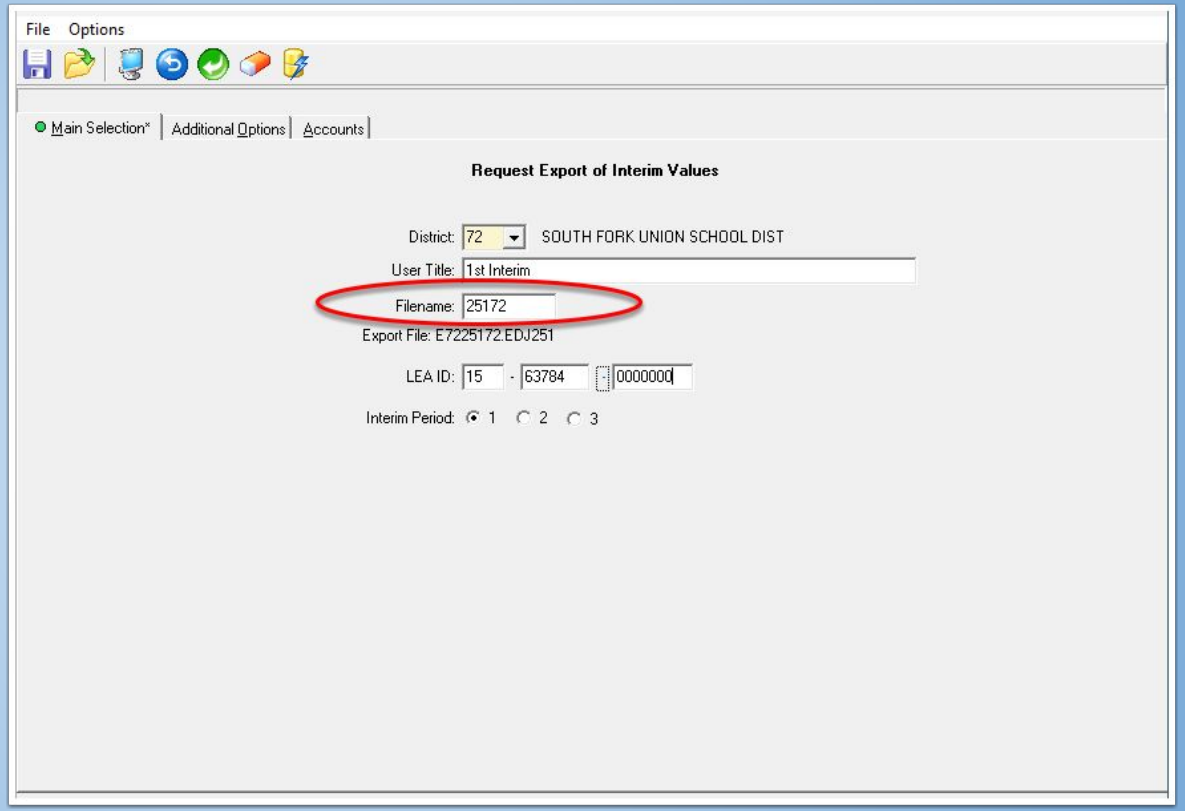
Export QCC

- 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**



Export QCC

- Click “Additional Options” tab
- Original Budget Source Should be Approved
- Board Approved Budget should be Working
- Actuals to Date cutoff date should be October 31
- Projected Year Total Budget should be your 1st interim model

File Options

Main Selection* | Additional Options* | Accounts

Original Budget (A)

Budget Source: GL A - Approved budget — Bud. Development Year: — Model: — Actuals — Budget

Beg. Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

End.Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

Board Approved Operating Budget (B)

Budget Source: GL W - Working budget — Bud. Development Year: — Model: — Actuals — Budget

Beg. Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

End.Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

Actuals To Date (C)

Actuals Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

From Date: 07/01/2024 — To Date: 10/31/2024 — Include Unapproved GL Trans?

Projected Year Totals (D)

Budget Source: GL B - Budget Development System — Bud. Development Year: 25 — Model: 05 — Actuals — Budget

Include Budget Tfrs: N - No budget transfers — Bud Tfr Cutoff Date: / /

Beg. Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

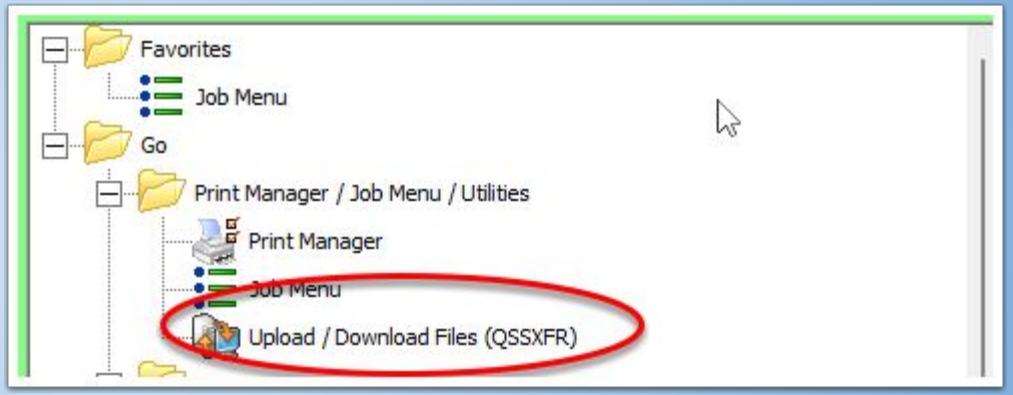
End.Fund Bal. Source: GL G - General Ledger — Bud. Development Year: — Model: — Actuals — Budget

Beg. Fund Balance: 9791 - 9795 — End. Fund Balance: 9711 - 9790

☑ Use Chart of Accounts Rollup Values

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 ...

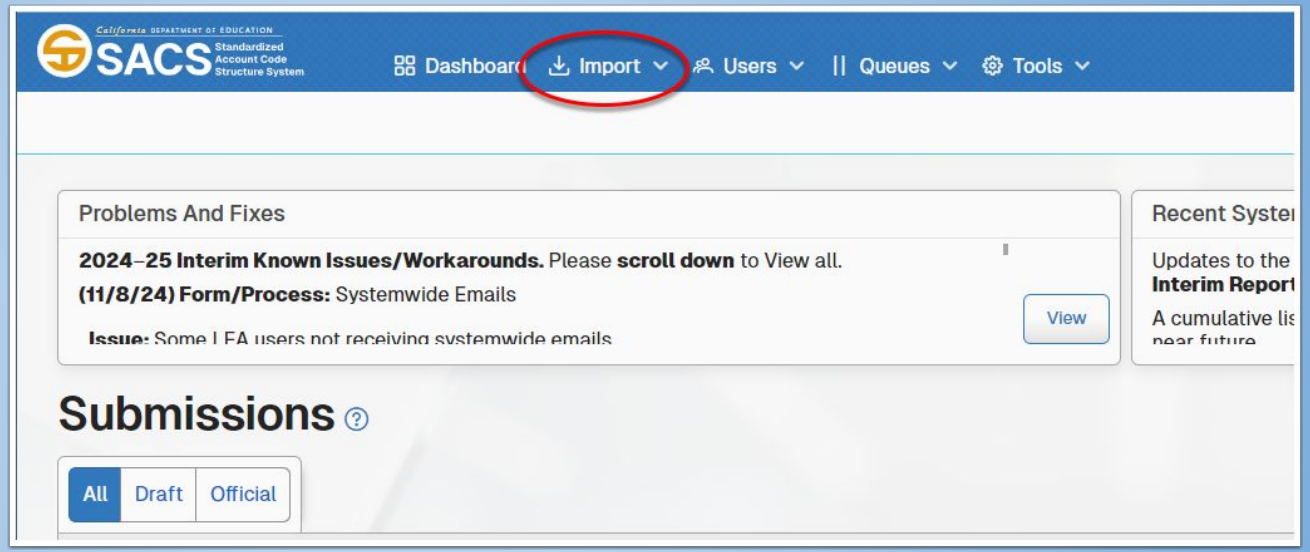
Local File Name C:\Users\magamino\Desktop\interim.DAT

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 {}

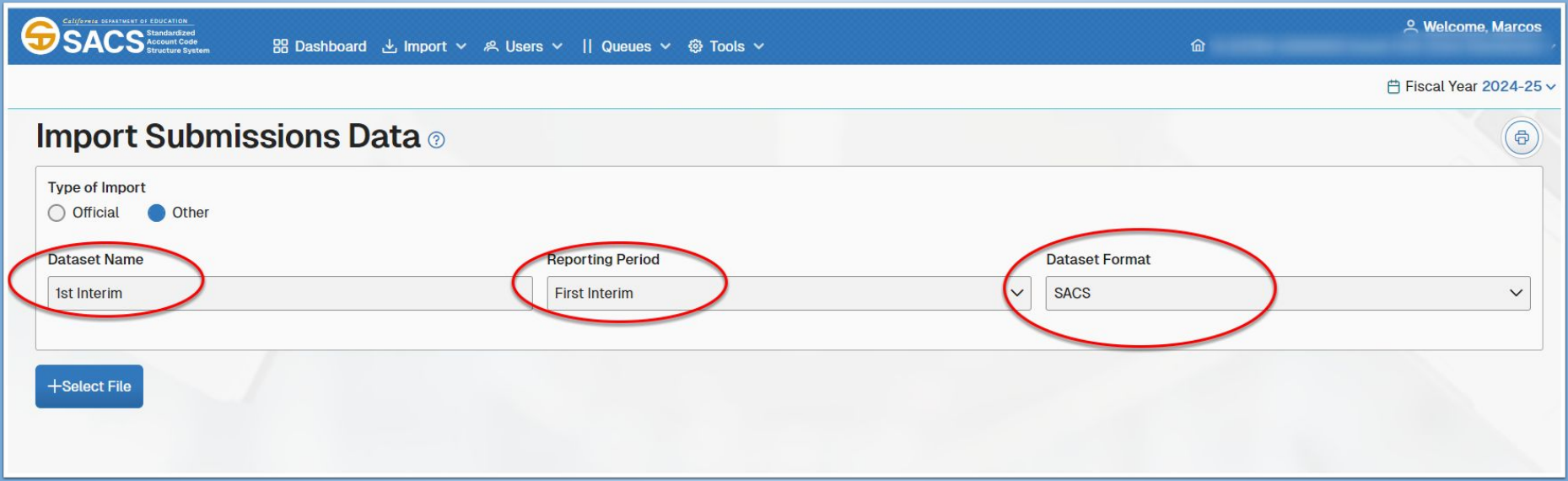
Import to SACS Web

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



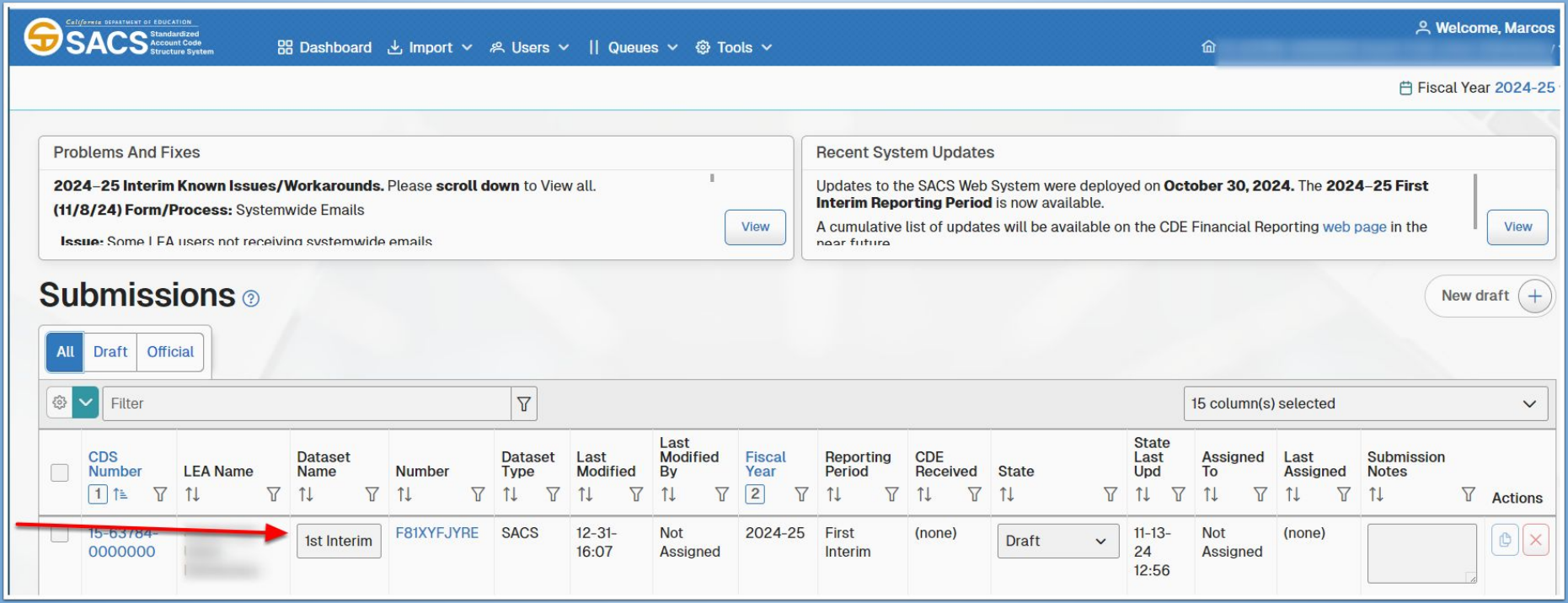
Import to SACS Web

- 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



Import to SACS Web

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



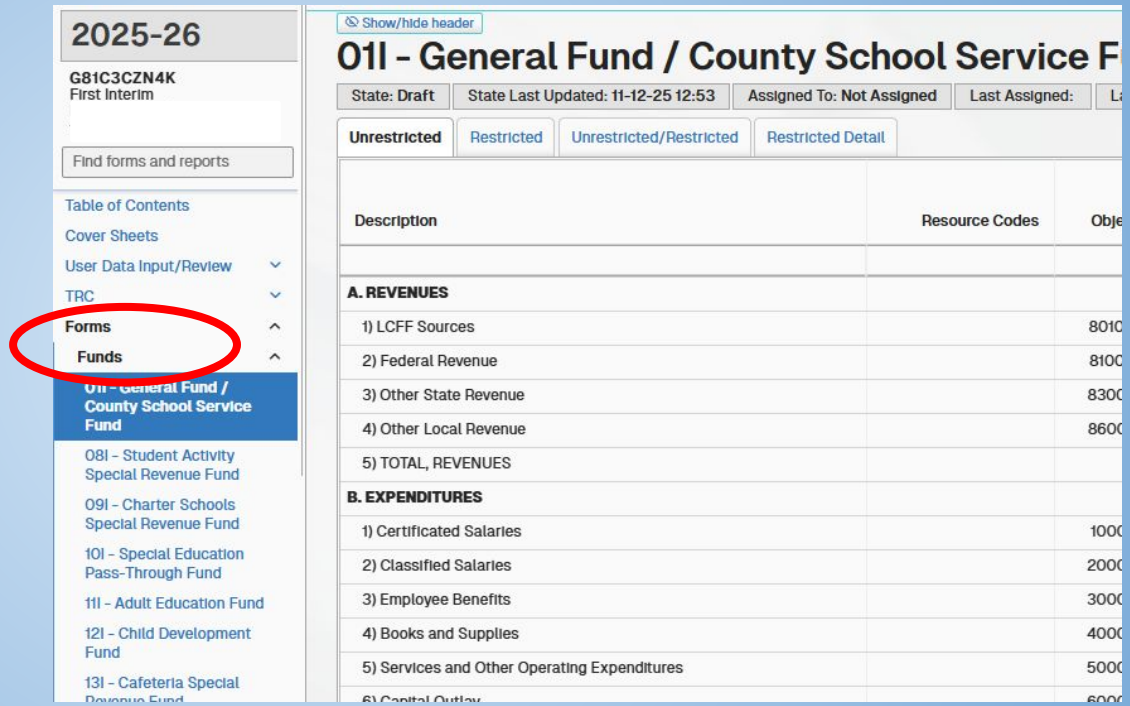
SACS FORMS

FUND FORMS

Form 01I, Forms 09I - 71I

FUND FORMS

- **Click on Forms section on the left hand side**



FORM FUND 01

2025-26

G81C3CZN4K
First Interim

Find forms and reports

- Table of Contents
- Cover Sheets
- User Data Input/Review
- TRC
- Forms
- Funds
  - 01I - General Fund / County School Service Fund
  - 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 Maintenance Fund
  - 15I - Pupil Transportation Equipment Fund
  - 17I - Special Reserve Fund for Other Than Capital Outlay Projects

Show/hide header

01I - General Fund / County School Service Fund

State: Draft | State Last Updated: 11-12-25 12:53 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 11-12-25 13:33

Unrestricted | Restricted | Unrestricted/Restricted | Restricted Detail

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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,562,479.00	3,562,479.00	1,509,513.10	3,562,479.00	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	110,309.00	110,309.00	30,282.14	110,309.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	133,568.39	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,822,788.00	3,822,788.00	1,673,363.63	3,822,788.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,324,273.00	1,324,273.00	376,869.43	1,324,273.00	0.00	0.0%
2) Classified Salaries		2000-2999	683,224.00	683,224.00	190,896.04	683,224.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,086,452.00	1,086,452.00	320,518.70	1,086,452.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,188.00	208,188.00	109,940.64	208,188.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	430,371.00	430,371.00	234,635.11	430,371.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	54,849.36	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,732,508.00	3,732,508.00	1,287,709.28	3,732,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,280.00	90,280.00	385,654.35	90,280.00		

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

FORM FUND 01

First Interim Budget Projections

Kern County

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
F81R1PMZFJ((2025-26)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,206.00	81,206.00	38,462.89	74,723.00	(6,483.00)	-8.0%
4) Other Local Revenue		8600-8799	217,063.36	217,063.36	13,213.12	217,063.00	(.36)	0.0%
5) TOTAL, REVENUES			3,857,188.36	3,857,188.36	1,616,949.77	3,773,697.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,162,907.90	1,162,907.90	391,072.25	1,347,766.20	(184,858.30)	-15.9%
2) Classified Salaries		2000-2999	705,529.34	705,529.34	189,295.35	653,974.00	51,555.34	7.3%

FORM FUND 01

Kern County

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
F81R1PMZFJ(2025-26)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	410,465.00	410,465.00	273,939.16	513,485.00	103,020.00	25.1%
4) Other Local Revenue		8600-8799	241,409.00	241,409.00	49,772.08	237,939.00	(3,470.00)	-1.4%
5) TOTAL, REVENUES			798,283.00	798,283.00	384,052.92	917,032.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	277,759.97	277,759.97	69,884.48	304,620.00	(26,860.03)	-9.7%
2) Classified Salaries		2000-2999	112,291.88	112,291.88	54,331.93	192,795.00	(80,503.12)	-71.7%
3) Employee Benefits		3000-3999	279,313.16	279,313.16	49,352.19	291,561.00	(12,247.84)	-4.4%
4) Books and Supplies		4000-4999	67,641.80	67,641.80	50,094.47	116,734.00	(49,092.20)	-72.6%

FORM FUND 01

Kern County

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
F81R1PMZFJ(2025-26)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	491,671.00	491,671.00	312,402.05	588,208.00	96,537.00	19.6%
4) Other Local Revenue		8600-8799	458,472.36	458,472.36	62,985.20	455,002.00	(3,470.36)	-0.8%
5) TOTAL, REVENUES			4,655,471.36	4,655,471.36	2,001,002.69	4,690,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,667.87	1,440,667.87	460,956.73	1,652,386.20	(211,718.33)	-14.7%
2) Classified Salaries		2000-2999	817,821.22	817,821.22	243,627.28	846,769.00	(28,947.78)	-3.5%
3) Employee Benefits		3000-3999	1,356,964.22	1,356,964.22	372,499.40	1,316,836.50	40,127.72	3.0%
4) Books and Supplies		4000-4999	539,778.54	539,778.54	134,714.69	321,788.00	217,990.54	40.4%
5) Services and Other Operating		5000-5999						

FORM FUND 01

What to Analyze

- Revenue & Expenditure Trends
- Operating Balance
- Surplus/ Deficit
- Variance Columns

Kern County

2025-26 First Interim
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
F81R1PMZF-(2025-26)

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)
A. REVENUES								
1) LCFF Sources		8010-8099	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	491,671.00	491,671.00	312,402.05	588,208.00	96,537.00	19.6%
4) Other Local Revenue		8600-8799	458,472.36	458,472.36	62,985.20	455,002.00	(3,470.36)	-0.8%
5) TOTAL, REVENUES			4,655,471.36	4,655,471.36	2,001,002.69	4,690,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,667.87	1,440,667.87	460,956.73	1,652,386.20	(211,718.33)	-14.7%
2) Classified Salaries		2000-2999	817,821.22	817,821.22	243,627.28	846,769.00	(28,947.78)	-3.5%
3) Employee Benefits		3000-3999	1,356,964.22	1,356,964.22	372,499.40	1,316,836.50	40,127.72	3.0%
4) Books and Supplies		4000-4999	539,778.54	539,778.54	134,714.69	321,788.00	217,990.54	40.4%
5) Services and Other Operating Expenditures		5000-5999	444,148.14	444,148.14	277,309.21	501,224.30	(57,076.16)	-12.9%
6) Capital Outlay		6000-6999	10,637.31	10,637.31	11,680.00	21,680.00	(11,042.69)	-103.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45,454.06	45,454.06	826.96	23,939.00	21,515.06	47.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,655,471.36	4,655,471.36	1,501,614.27	4,684,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	499,388.42	6,106.00		

FORM FUND 01

What to Analyze

- **Non-Operational Impacts**
- **Contributions**
- **Impact on Fund Balance**
- **Components of Ending Fund Balance**
- **Committed Funds**
- **Unassigned/Unappropriated Amount**

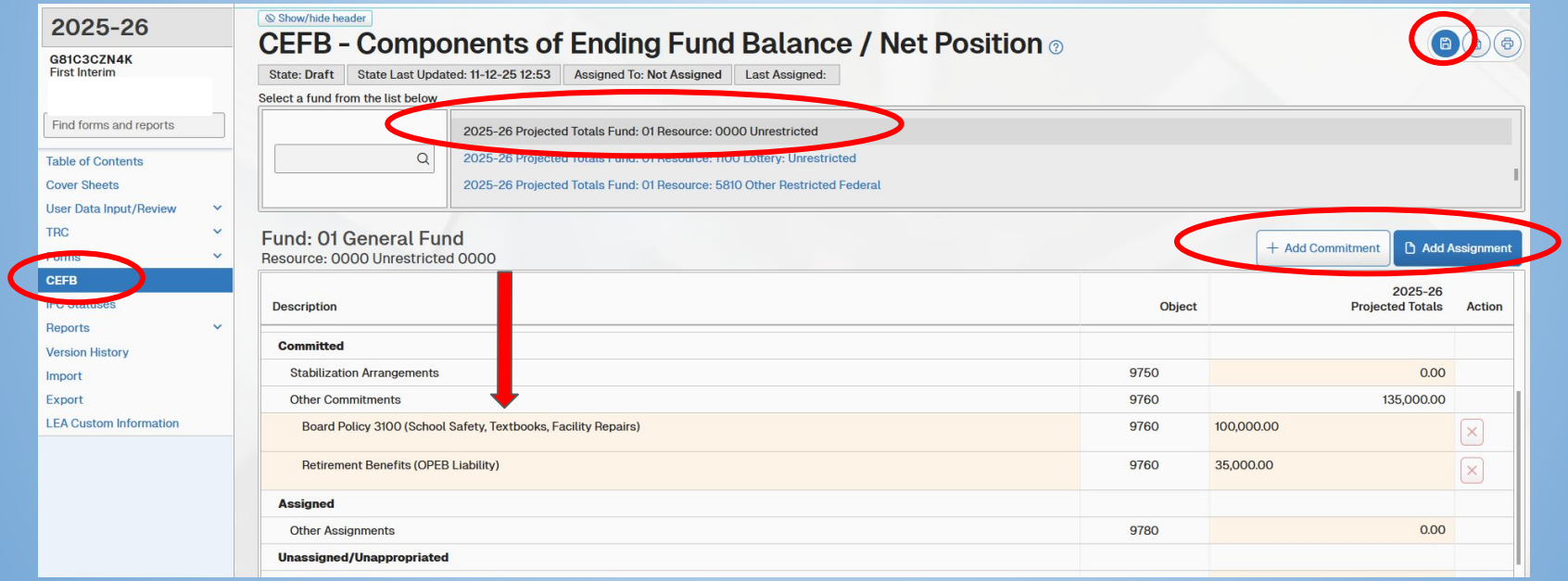
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	499,388.42	6,106.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	499,388.42	6,106.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	965,128.73	965,128.73		965,128.73	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		965,128.73	965,128.73		965,128.73		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		965,128.73	965,128.73		965,128.73		
2) Ending Balance, June 30 (E + F1e)		965,128.73	965,128.73		971,234.73		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		

CEFB

Components of Ending Fund Balance / Net Position

CEFB

- Click on CEFB on the left hand side to add components to the ending fund balance
- To enter assigned or committed funds click the add options
- Click save



CEFB- FORM FUND 01

Kern County

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
G81C3CZN4K(2025-26)

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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	499,485.17	499,485.17		499,485.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		135,000.00		
Board Policy 3100 (School Safety, Textbooks, Facility Repairs)	0000	9760				*100,000.00*		
Retirement Benefits (OPEB Liability)	0000	9760				*35,000.00*		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	489,915.88	489,915.88		354,915.88		

TRC

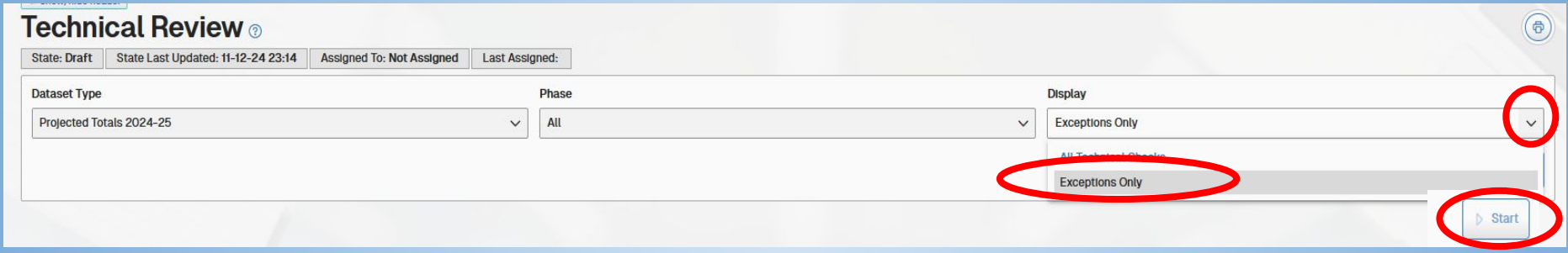
Reviewing Technical Review Corrections

TRC- Technical Review Corrections

- **Click on TRC section on the left hand side**
- **Click on Technical Review to investigate exceptions**

TRC- Technical Review Corrections

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



- **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

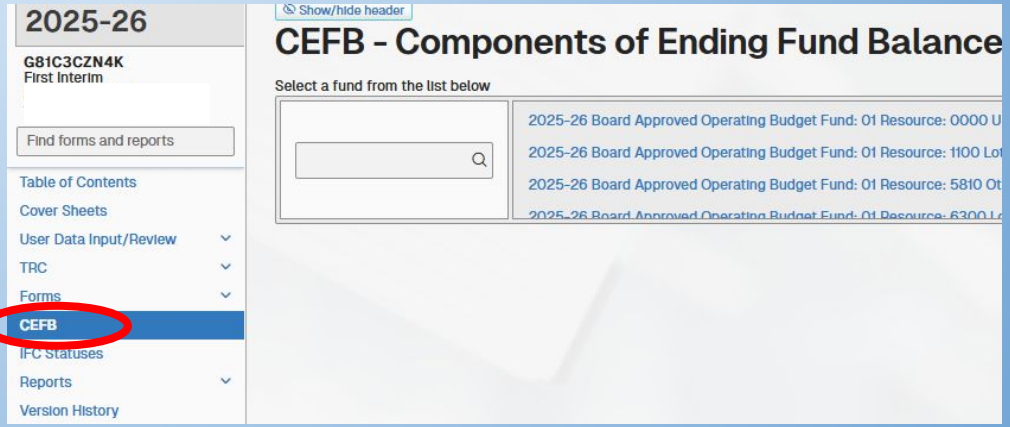
TRC: Unassigned/Unappropriated balance

GeneralLedger checks

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

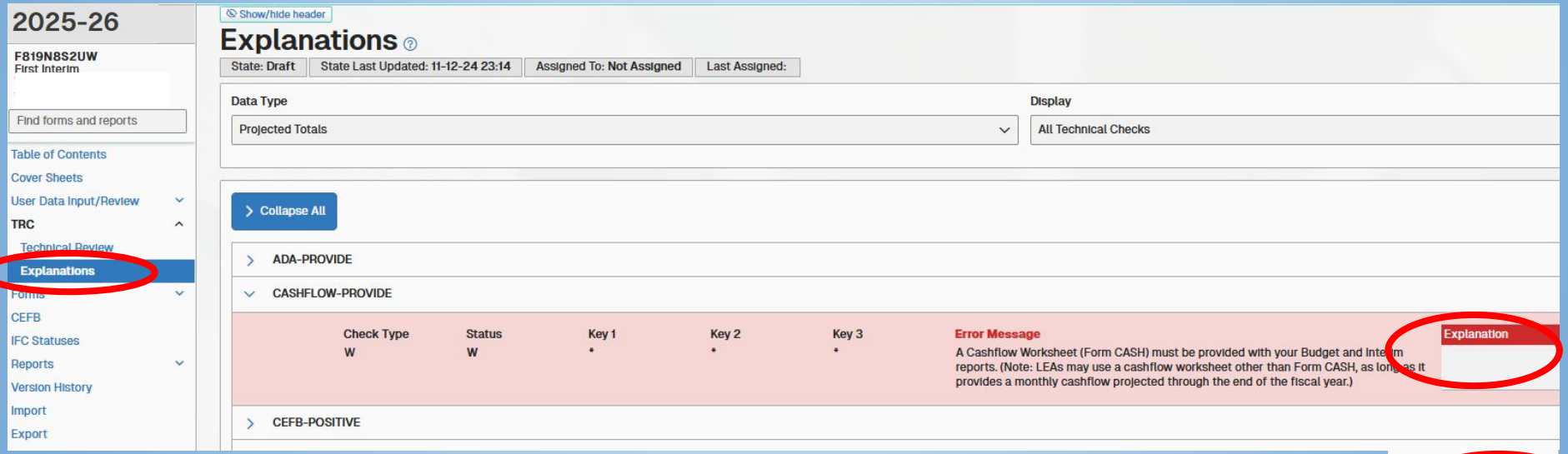
FUND	RESOURCE
14	0000
17	0000
20	0000
21	0000
25	0000
40	0000

- **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**



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**



- **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

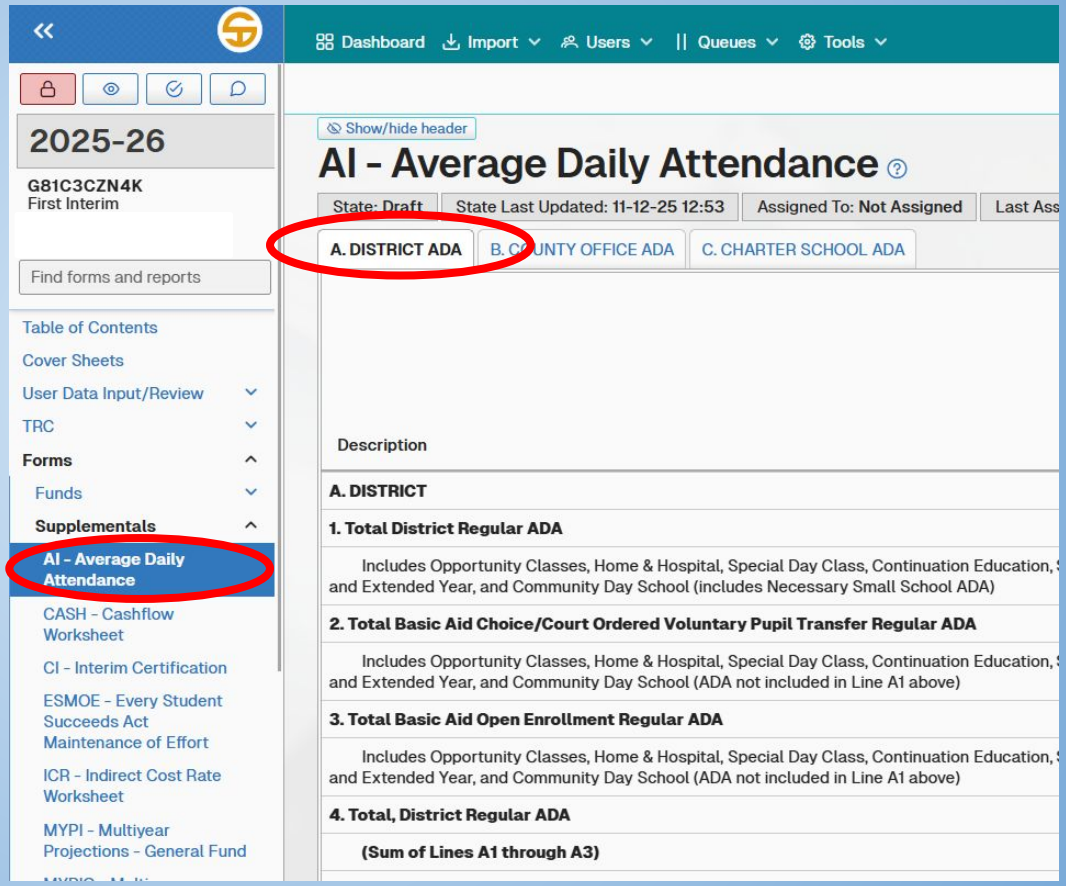
1. District's Current Adopted Budget LCFF Calculator

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**



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)**

[redacted] - 25-26 July Adopted Budget	7/1/2025
	2025-26
Enrollment Count	288
Unduplicated Pupil Count (UPC)	176
Unduplicated Pupil Percentage (UPP)	61.16%
Current Year LCFF Average Daily Attendance (ADA)	271.85
Funded LCFF ADA	272.56
LCFF ADA Funding Method	3PY Average
Current Year Necessary Small School (NSS) ADA	-
Funded NSS ADA	-

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)	DIFFERENCE (Col. D - B) (E)
A. DISTRICT					
1. Total District Regular ADA					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	272.56	272.56			(272.56)
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00
3. Total Basic Aid Open Enrollment Regular ADA					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00
4. Total, District Regular ADA					
(Sum of Lines A1 through A3)	272.56	272.56	0.00	0.00	(272.56)

AI- Average Daily Attendance

- **Enter District's current First Interim LCFF Calculator - DATA Tab- Current Year <u>Projected P-2 ADA</u> 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 TK-3**	**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**	
	TOTAL CURRENT YEAR ADA	268.08
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)	
E-1, D-17	**Grades TK-3**	

Caveats | Instructions | Data Entry | Calculator | EPA | Summary | NSS Ca tion | D

eady Scroll Lock Accessibility: Investigate

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)	DIFFERENCE (Col. D - B) (E)	PERC DIFFI (Co
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	272.56	272.56	268.08		(272.56)	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not Included In Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not Included In Line A1 above)					0.00	
4. Total, District Regular ADA						

AI- Average Daily Attendance

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

[redacted] - 25-26 First Interim	10/31/2025
	2025-26
General Assumptions	
COLA & Augmentation	2.30%
Base Grant Proration Factor	0.00%
Add-on, ERT & MSA Proration Factor	0.00%
Student Assumptions:	
Enrollment Count	288
Unduplicated Pupil Count (UPC)	176
Unduplicated Pupil Percentage (UPP)	61.16%
Current Year LCFF Average Daily Attendance (ADA)	[illegible]
Funded LCFF ADA	272.56
LCFF ADA Funding Method	3P[illegible]
Current Year Necessary Small School (NSS) ADA	-
Funded NSS ADA	-

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)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	272.56	272.56	268.08	272.56	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	272.56	272.56	268.08	272.56	0.00	0.0%

AI- Average Daily Attendance

District Funded County Program ADA

KERN COUNTY SUPERINTENDENT OF SCHOOLS
Special Ed and Community School ADA

Attendance District Funded County Programs	A-2					A-4					A-1					A-7				
2024-25 P-2	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**	TOTAL K-3	TOTAL 4-6	TOTAL 7-8	TOTAL 9-12	**GRAND TOTAL**
Arvin	1.75	3.51	0.76	0.00	**6.02**	0.15	0.19	0.10	0.00	**0.44**	0.00	0.00	0.00	0.00	**0.00**	1.90	3.70	0.86	0.00	**6.46**
Bakersfield City	1.43	1.85	0.00	0.00	**3.28**	0.09	0.10	0.00	0.00	**0.19**	0.27	2.48	0.29	0.00	**3.04**	1.79	4.43	0.29	0.00	**6.51**
Beardsley	12.32	6.68	2.03	0.00	**21.03**	0.55	0.46	0.20	0.00	**1.21**	0.00	0.00	0.00	0.00	**0.00**	12.87	7.14	2.23	0.00	**22.24**
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	0.00	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**
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**
Cuyama	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	0.09	**0.09**	0.00	0.00	0.00	0.09	**0.09**
Delano El	9.01	8.26	6.12	0.00	**23.39**	0.41	0.54	1.10	0.00	**2.05**	0.00	0.00	0.00	0.00	**0.00**	9.42	8.80	7.22	0.00	**25.44**
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	0.00	9.20	**9.20**	0.00	0.00	0.00	9.20	**9.20**
DiGiorgio	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**
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	1.49	2.93	0.99	0.00	**5.41**	0.06	0.10	0.10	0.00	**0.26**	0.00	0.00	0.00	0.00	**0.00**	1.55	3.03	1.09	0.00	**5.67**
El Tejon	2.54	0.00	1.60	0.48	**4.62**	0.05	0.00	0.02	0.09	**0.16**	0.00	0.00	0.00	0.00	**0.00**	2.59	0.00	1.62	0.57	**4.78**
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	1.06	0.00	**1.06**	0.00	0.00	1.06	0.00	**1.06**
Fairfax	5.09	2.46	2.05	0.00	**9.60**	0.32	0.19	0.00	0.00	**0.51**	0.00	0.00	0.00	0.00	**0.00**	5.41	2.65	2.05	0.00	**10.11**
Fruitvale	2.25	1.96	2.30	0.00	**6.51**	0.10	0.11	0.01	0.00	**0.22**	0.00	0.00	0.00	0.00	**0.00**	2.35	2.07	2.31	0.00	**6.73**
General Shafter	1.81	0.00	0.00	0.00	**1.81**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	1.81	0.00	0.00	0.00	**1.81**
Greenfield	9.13	12.97	10.28	0.00	**32.38**	1.48	0.57	0.67	0.00	**2.72**	0.00	0.00	0.00	0.00	**0.00**	10.61	13.54	10.95	0.00	**35.10**
Kern High	0.00	0.00	0.00	5.91	**5.91**	0.00	0.00	0.00	0.52	**0.52**	0.00	0.00	0.00	2.27	**2.27**	0.00	0.00	0.00	8.70	**8.70**
Kernville	0.00	0.66	0.00	0.00	**0.66**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.66	0.00	0.00	**0.66**
Lakeside	18.88	6.50	5.37	0.00	**30.75**	1.44	0.72	0.45	0.00	**2.61**	0.00	0.00	0.00	0.00	**0.00**	20.32	7.22	5.82	0.00	**33.36**
Lamont	2.26	0.26	0.90	0.00	**3.42**	0.11	0.10	0.00	0.00	**0.21**	0.00	0.00	0.00	0.00	**0.00**	2.37	0.36	0.90	0.00	**3.63**
Linns 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	0.82	1.56	0.00	**2.38**	0.00	0.17	0.10	0.00	**0.27**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.99	1.66	0.00	**2.65**
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	0.00	1.37	**1.37**	0.00	0.00	0.00	1.37	**1.37**
McFarland	1.88	2.81	1.92	11.41	**18.02**	0.06	0.11	0.00	0.93	**1.10**	0.00	0.00	0.00	0.09	**0.09**	1.94	2.92	1.92	12.43	**19.21**
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	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.07	0.78	6.28	**7.13**	0.00	0.07	0.78	6.28	**7.13**
Muroc	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	0.81	**0.81**	0.00	0.00	0.00	0.81	**0.81**

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

AI- Average Daily Attendance

2024-25 P-2	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**	TOTAL K-3	TOTAL 4-6	TOTAL 7-8	TOTAL 9-12	**GRAND TOTAL**
Arvin	1.75	3.51	0.76	0.00	**6.02**	0.15	0.19	0.10	0.00	**0.44**	0.00	0.00	0.00	0.00	**0.00**	1.90	3.70	0.86	0.00	**6.46**
Bakersfield City	1.43	1.85	0.00	0.00	**3.28**	0.09	0.10	0.00	0.00	**0.19**	0.27	2.48	0.29	0.00	**3.04**	1.79	4.43	0.29	0.00	**6.51**
Beardsley	12.32	6.68	2.03	0.00	**21.03**	0.55	0.46	0.20	0.00	**1.21**	0.00	0.00	0.00	0.00	**0.00**	12.87	7.14	2.23	0.00	**22.24**
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	0.00	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**
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**
Cuyama	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	0.09	**0.09**	0.00	0.00	0.00	0.09	**0.09**
Delano El	9.01	8.26	6.12	0.00	**23.39**	0.41	0.54	1.10	0.00	**2.05**	0.00	0.00	0.00	0.00	**0.00**	9.42	8.80	7.22	0.00	**25.44**
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	0.00	9.20	**9.20**	0.00	0.00	0.00	9.20	**9.20**
DiGiorgio	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**
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	1.49	2.93	0.99	0.00	**5.41**	0.06	0.10	0.10	0.00	**0.26**	0.00	0.00	0.00	0.00	**0.00**	1.55	3.03	1.09	0.00	**5.67**
El Tejon	2.54	0.00	1.60	0.48	**4.62**	0.05	0.00	0.02	0.09	**0.16**	0.00	0.00	0.00	0.00	**0.00**	2.59	0.00	1.62	0.57	**4.78**

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)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (A[illegible]ot included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA n[illegible]luded in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	272.56	272.56	268.08	272.56	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	6.02	6.02	6.02	6.02	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	0.44	0.44	0.44	0.44	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	

SEMAI

Special Education MOE, Interim Budget vs. Actual

SEMAI Necessary Information

1. **Prior year's 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

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.

Resources

- Funding Information
- AB2197 Overview
- Links
- Consultant Assignments
- Tools & Resources

Funding Information

2025-26

- 2025-26 Enacted Budget Dartboard
- 2025-26 BILLBACK Estimate
- Worker's Comp Rate 2025-26

2024-2025

- 2024-25 Final Billback
- 2024-25 Annual Amount of Property Tax
- 2024-25 Kern SELPA Special ED P-2 Revenue Estimates
- P-2 Estimated Property Taxes Collected 24-25
- P-2 2024-25 Special Ed and Comm School ADA & DFCP
- 2024-25 Kern SELPA Special ED P-2 Revenue Estimates
- 24-25 Unduplicated Pupil Count – Fall 1
- P-2 2024-25 Special Ed and Comm School ADA & DFCP

CALPADS — California Longitudinal Pupil Achievement Data System

SELPA 16.12 - Students with Disabilities - Education Plan By Primary Disability Count (Fall 1)

Academic Year:	2024-2025	SELPA: Kern County Consortium - 1501	
View:	Snapshot	LEA: All	
Status:	SELPA Approved		

LEA Code	LEA Name	Education Plan Type	Total Unduplicated Count
1563313	Arvin Union	LEA Total	[illegible]
1563339	Beardsley Elementary	LEA Total	316
1563354	Blake Elementary	LEA Total	0
1563370	Buttonwillow Union Elementary	LEA Total	45
1563388	Caliente Union Elementary	LEA Total	3
1563412	Delano Joint Union High	LEA Total	369
1563404	Delano Union Elementary	LEA Total	722
1563420	Di Giorgio Elementary	LEA Total	17
1563438	Edison Elementary	LEA Total	135
1575168	El Tejon Unified	LEA Total	120
1563446	Elk Hills Elementary	LEA Total	17
1563461	Fairfax Elementary	LEA Total	278
1563479	Fruitvale Elementary	LEA Total	415
1563487	General Shafter Elementary	LEA Total	13
1563503	Greenfield Union	LEA Total	955
0124040	Grow Academy Arvin	LEA Total	9
0135186	Grow Academy Shafter	LEA Total	10
0156364	Grow Public Schools	LEA Total	130
1510157	Kern County Office of Education	LEA Total	820
1563545	Kernville Union Elementary	LEA Total	156
1563552	Lakeside Union	LEA Total	224
1563560	Lamont Elementary	LEA Total	285
1563586	Linns Valley-Poso Flat Union	LEA Total	1
1563594	Lost Hills Union Elementary	LEA Total	22
1563610	Maple Elementary	LEA Total	23
1563628	Maricopa Unified	LEA Total	45
1573908	McFarland Unified	LEA Total	394

SEMAI

Dashboard | Import | Users | Queues | Tools

2025-26

G81C3CZN4K
First Interim

Find forms and reports

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- Cover Sheets
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- **Reports**
  - PGM - Program by Resource Report
  - **SEMAI - Special Education MOE - Projected vs. Actual Comparison**
  - TRC Last Run Date Report (60200)
- Version History
- Import
- Export

Show/hide header

SEMAI - Special Education MOE - Projected vs. Actual Comparison

State: Draft | State Last Updated: 11-12-25 12:53 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 11-12-25 13:45

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Educat Infants (Goal 5710)
	UNDUPLICATED PUPIL COUNT				
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)					
1000-1999	Certificated Salaries	42,685.00	0.00	0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	
3000-3999	Employee Benefits	26,525.00	0.00	0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	
5000-5999	Services and Other Operating Expenditures	15,492.00	0.00	0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	
	Total Direct Costs	84,702.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	

SEMAI- LEA Projected Tab

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 Save

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

Manual Data Input
Key in previous year Fall 1 UPP count number.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Educa Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								76.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	398,681.00		398,681.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	43,458.00		43,458.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	70,782.00		70,782.00
4000-4999	Books and Supplies	1,407.00	0.00	0.00	0.00	942.00	7,478.00		9,827.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	41,133.00		41,133.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00

SEMAI- LEA Actual Tab

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

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

Manual Data Input
Key in previous year Fall 1 UPP count number.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	(Goal 5700)	Adjustment	Total
	UNDUPLICATED PUPIL COUNT								76.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 an
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
local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services
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. 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 th
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 constru
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 <u>only</u> 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 Comparis

State: LEA Oversight Review Complete | 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:	(??)		
SECTION 2	**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**		
	IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found si 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 usec This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elem amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum a 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 | SELPA Projected

(??)

SECTION 3	Column A	Column B	
	Projected Exps. (LP-I Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
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 SEMA 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 SEMA 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/ 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 SEMA 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 SEMA 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
   - FCMAT Projection Pro https://www.fcmat.org/projection-pro
   - SACS Form MYPI
   - District own MYP format

MYP- Assumptions

SSC School District and Charter School Financial Projection Dartboard
2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 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	2024-25[1]	2025-26[2]	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26

Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Statutory COLA of 2.30%	$231	$234	$241	$279
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,067	–	–	$323
2025-26 Adjusted Base Grants[3]	$11,323	$10,411	$10,719	$12,746
Transitional Kindergarten (TK) Add-On[4]	$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	$195.37	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$88.22	$82.00	$82.00	$82.00	$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$76.48	$78.79	$81.48	$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$58.21	$59.97	$62.02	$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26

Reserve Requirement	District ADA Range
The greater of 5% or $88,000	0 to 300
The greater of 4% or $88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

Planning Factors for 2025-26 and Multiyear Projections

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$190.00	$190.00	$190.00
Proposition 20 per ADA	$82.00	$82.00	$82.00
Minimum Wage	$16.90[1]	$17.40[2]	$17.80[3]

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.

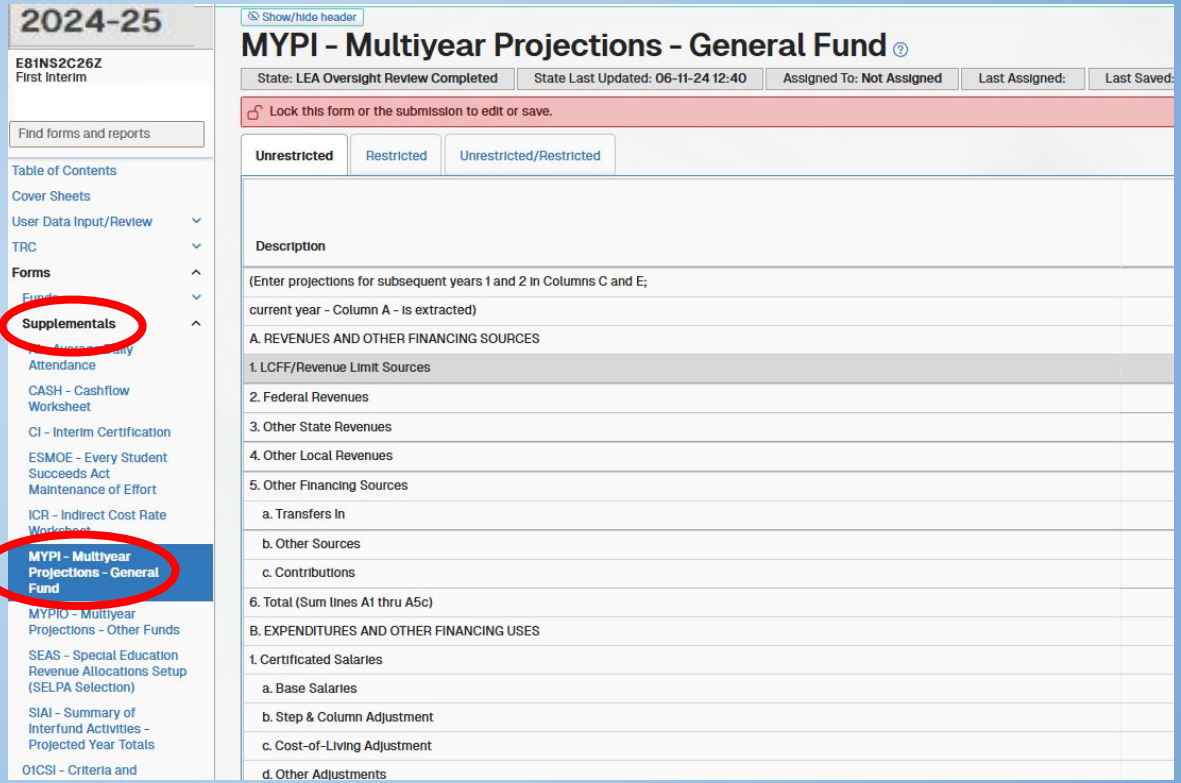
OTHER FUNDS

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**



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 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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.

Unrestricted | Restricted | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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*

Unrestricted | Restricted | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
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
2. Classified Salaries						
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)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,674,260.00	(14.24%)	10,012,086.00	2.91%	10,303,364.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(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 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, 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
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
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
E. AVAILABLE RESERVES						
1. General Fund						
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and						
second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments						
projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the						
SACS Financial Reporting Software User Guide.						

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 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, 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
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
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
E. AVAILABLE RESERVES						
1. General Fund						
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)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and						
second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments						
projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the						
SACS Financial Reporting Software User Guide.						

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 01I) (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%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		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 B11)		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 01CSI, 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 01CSI, 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
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		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

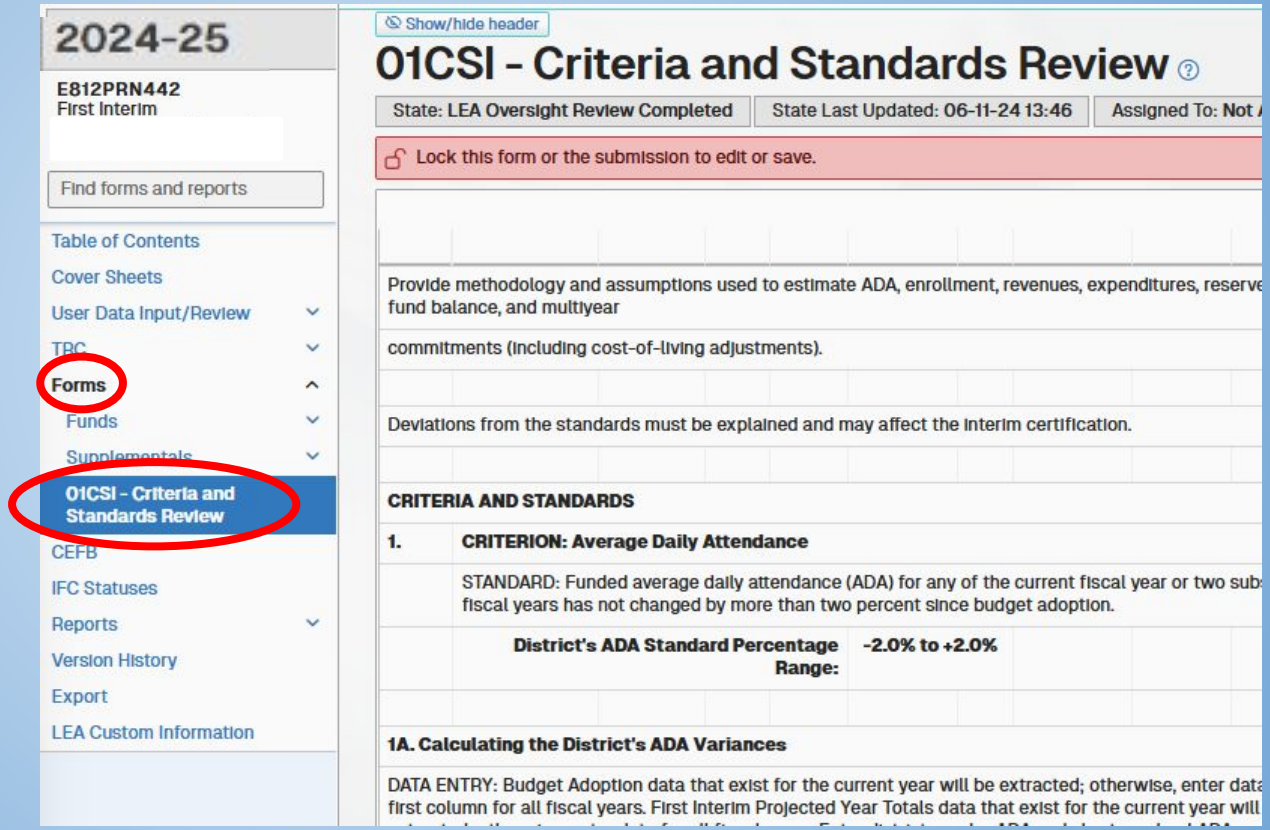
- For most sections, the data are extracted from the Supplemental forms,the prior year Unaudited Actuals, and the current year Adopted Budget File

- 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



CSI- Criteria and Standards Review

1. CRITERION: Average Daily Attendance

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

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:

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

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

8. CRITERION: Deficit Spending

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

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.

	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Explain
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)		Status
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*

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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%
District's Reserve Standard (Section 10B, Line 7):	**[illegible]209,388.42**	**[illegible]397,211.74**	**[illegible]23,308.31**
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

- **S6 Long-term Commitments**
- **S6A Identification of the District's Long-term Commitments:** *If yes to long-term multiyear commitments. List all commitments and required annual debt service amounts*
- **S6B Comparison of the District's Annual Payments to Prior Year Annual Payment**
- **S6C Identification of Decreases of Funding Sources Used to Pay Long-Term Commitments**

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases	3	25-9010	25-9010	196,907
Certificates of Participation				
General Obligation Bonds	27	51-0000	51-0000	46,373,406
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Limited Obligation Bond	25	52-0000	52-0000	14,248,730
TOTAL:				60,819,043

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	111,315	33,720	33,720	29,391
Certificates of Participation				
General Obligation Bonds	3,041,981	2,756,106	2,557,731	2,670,231
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Limited Obligation Bond	874,158	887,582	904,834	921,093

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 01CS, 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

		Budget Adoption (Form 01CS, Item S7A)	First Interim
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)	749,560.00	749,560.00
	1st Subsequent Year (2024-25)	787,0[illegible]8.00	777,687.00
	2nd Subsequent Year (2025-26)	826,3[illegible]0.00	968,382.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)	689,22[illegible]00	743,854.00
	1st Subsequent Year (2024-25)	748,89[illegible]00	911,235.00
	2nd Subsequent Year (2025-26)	868,507[illegible]00	1,138,517.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2023-24)	6[illegible]	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

Were all certificated labor negotiations settled as of budget adoption? No

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.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,511,839	12,087,431	12,691,802
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		807,255	821,786
3. Percent change in step & column over prior year		1.8%	1.8%

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	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

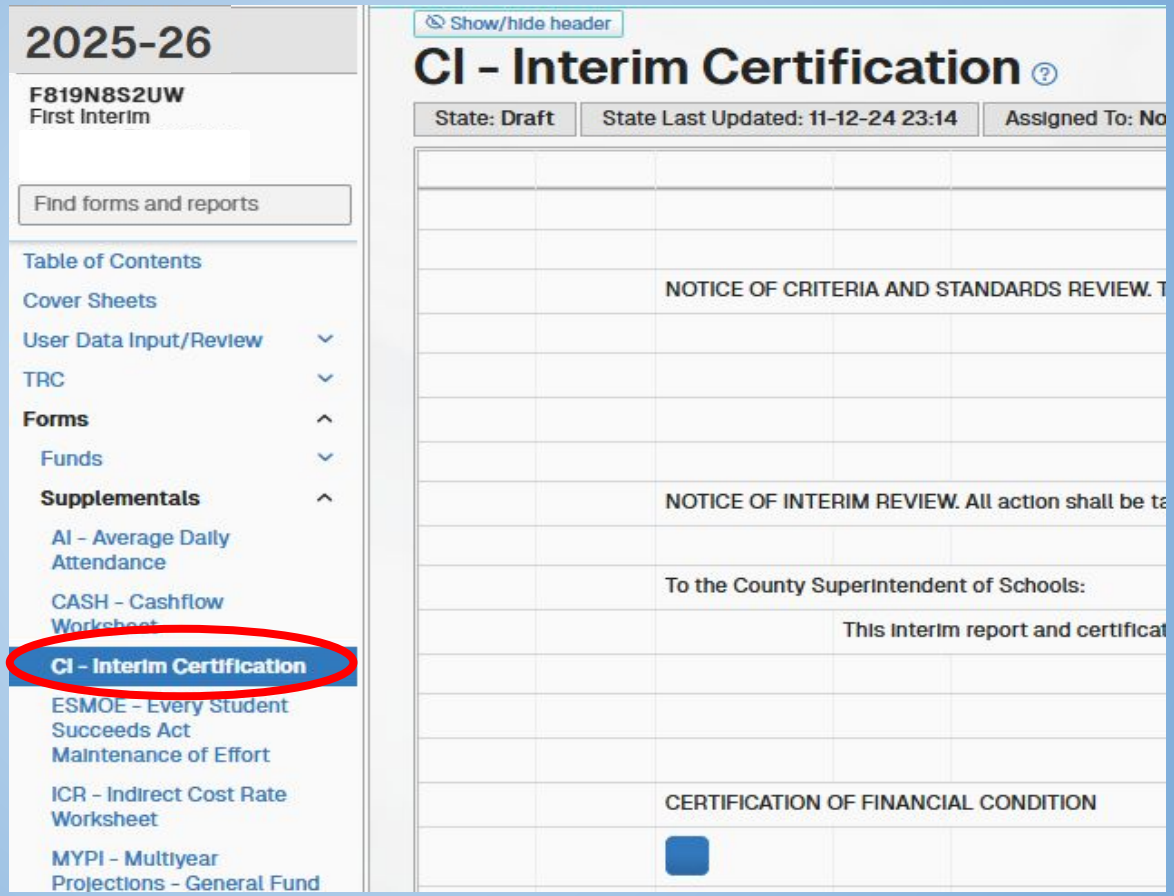
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

FORM CI

Interim Certification

CI- Interim Certification

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



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

E81NS2C26Z(2023-24)

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

Signed: _____ Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2023 _____ Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: _____ Telephone: _____

Title: Chief Business Official E-mail:

CI- Interim Certification

Criteria and Standards Review Summary

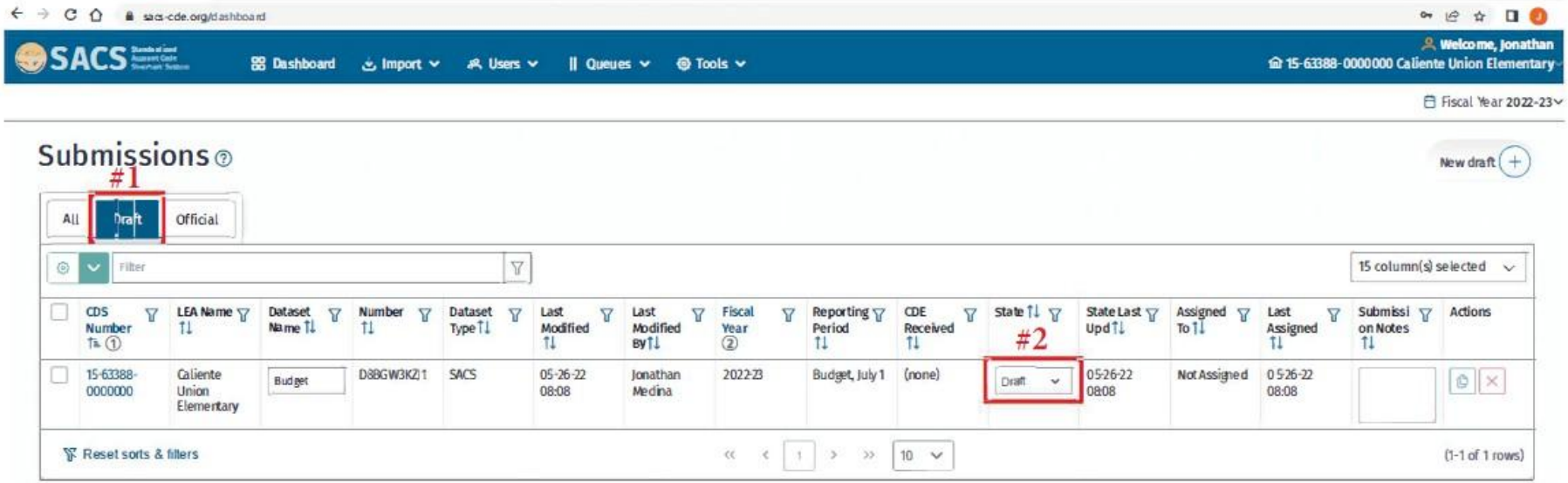
The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could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

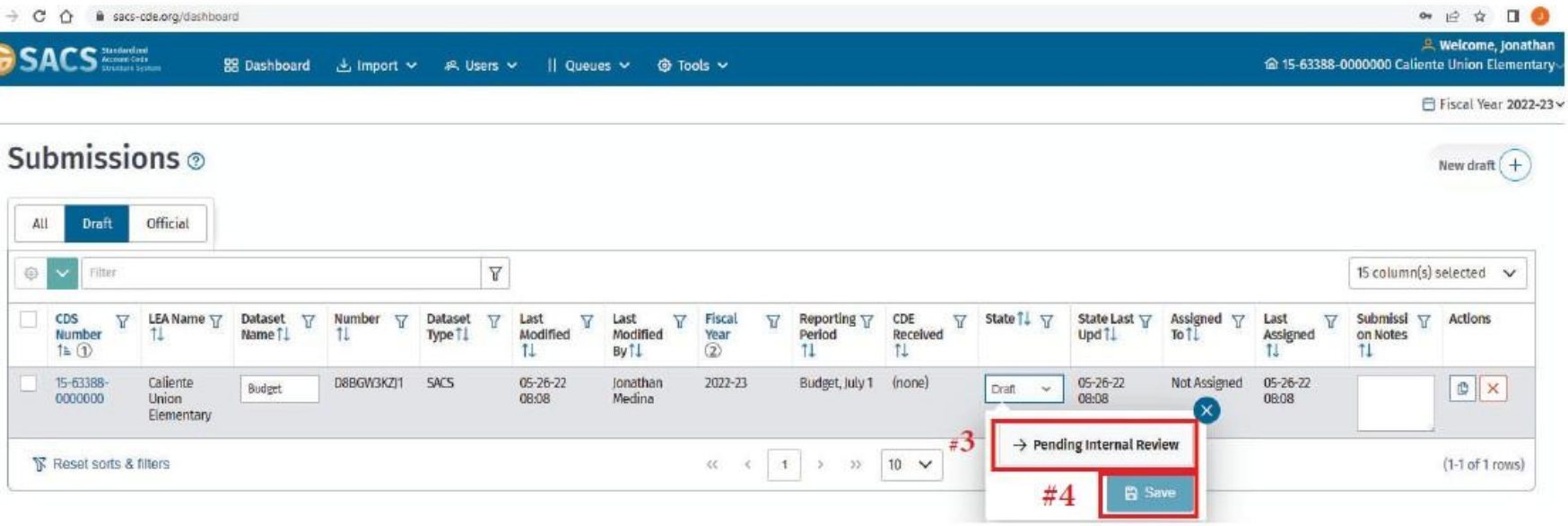
- **Review summary that recaps the Criteria and Standards, Supplemental Information, and Additional Fiscal Indicator items from 01CSI**

PROMOTING SACS FILE TO COUNTY OFFICE

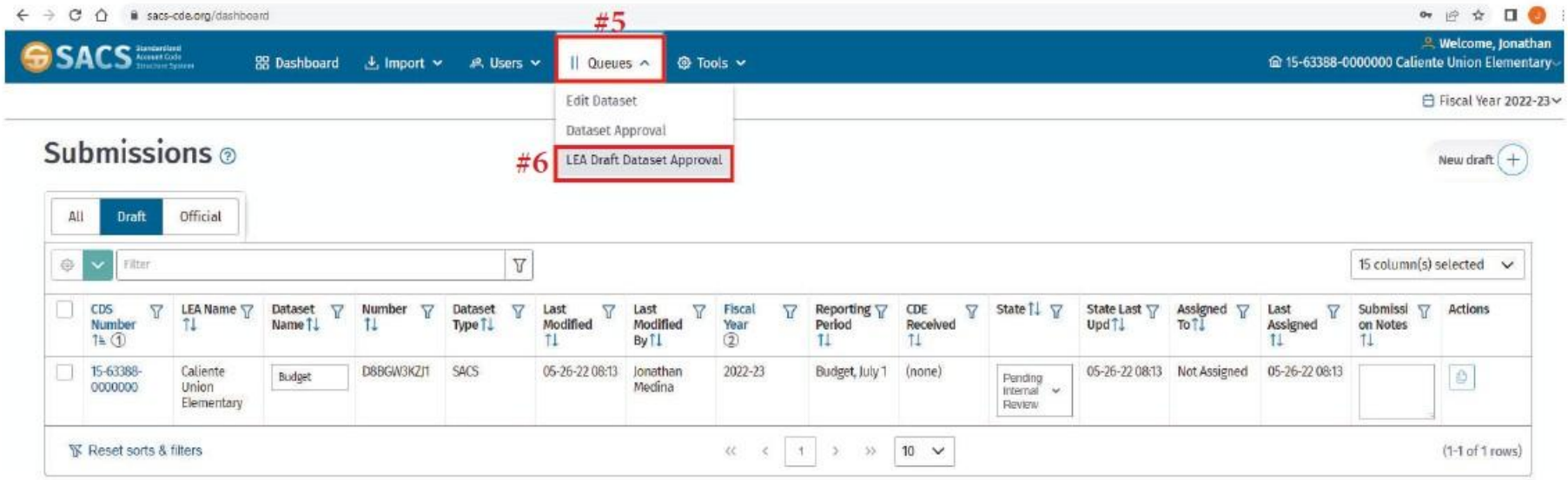
Promoting your dataset



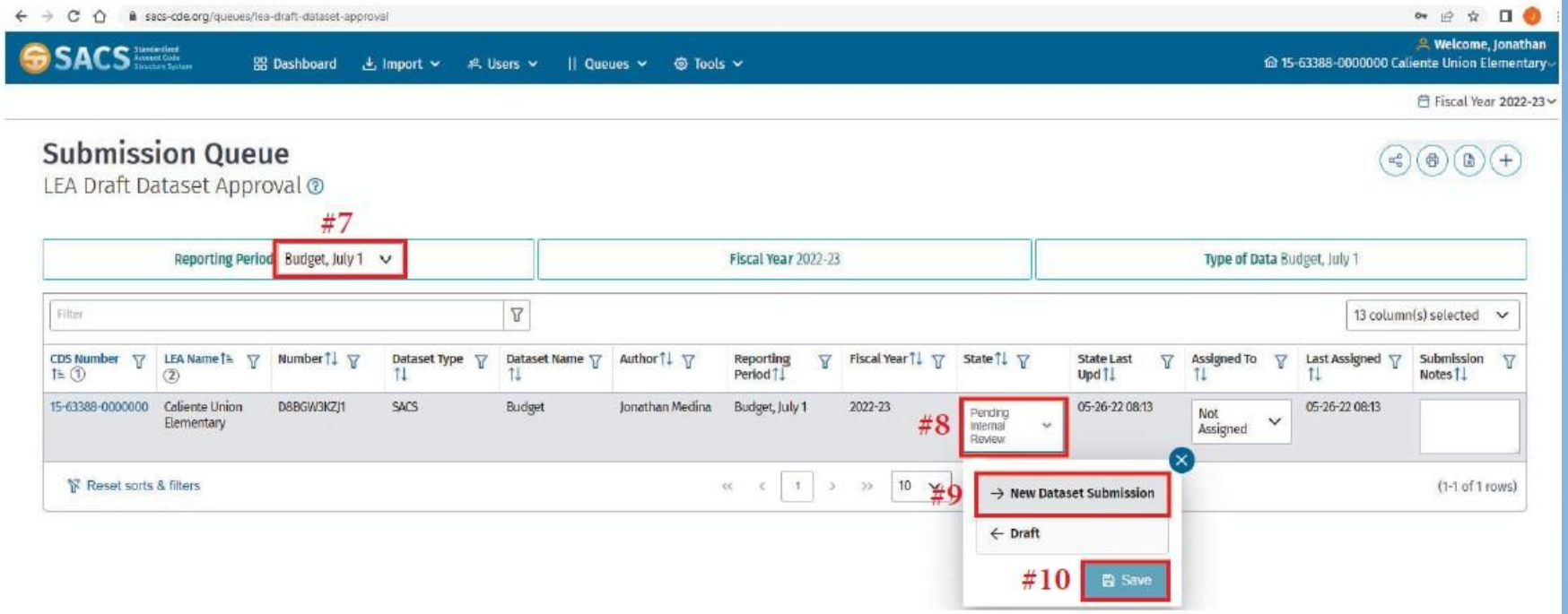
When you import into SACS Web, your data will be in draft form. Check your TRCs to ensure your data is good before advancing. Only the person that imported the file can view it at this stage.



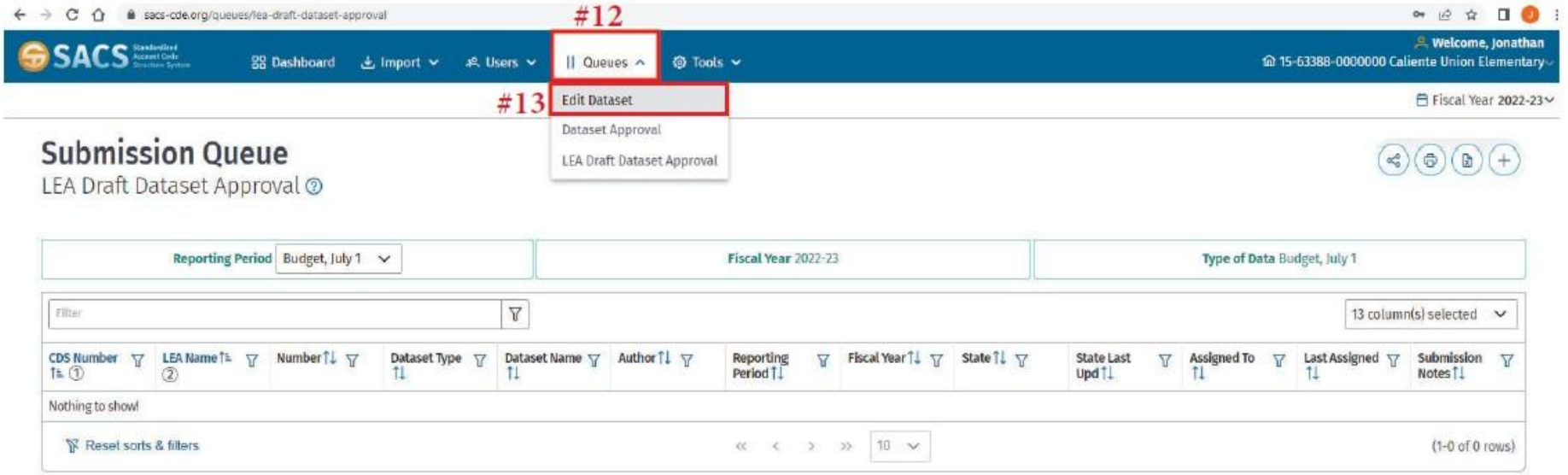
When you have a clean dataset with no import or general ledger errors, promote the dataset so others can view or work in the file. Under the "State" header, click on "Pending Internal Review," then click "Save"



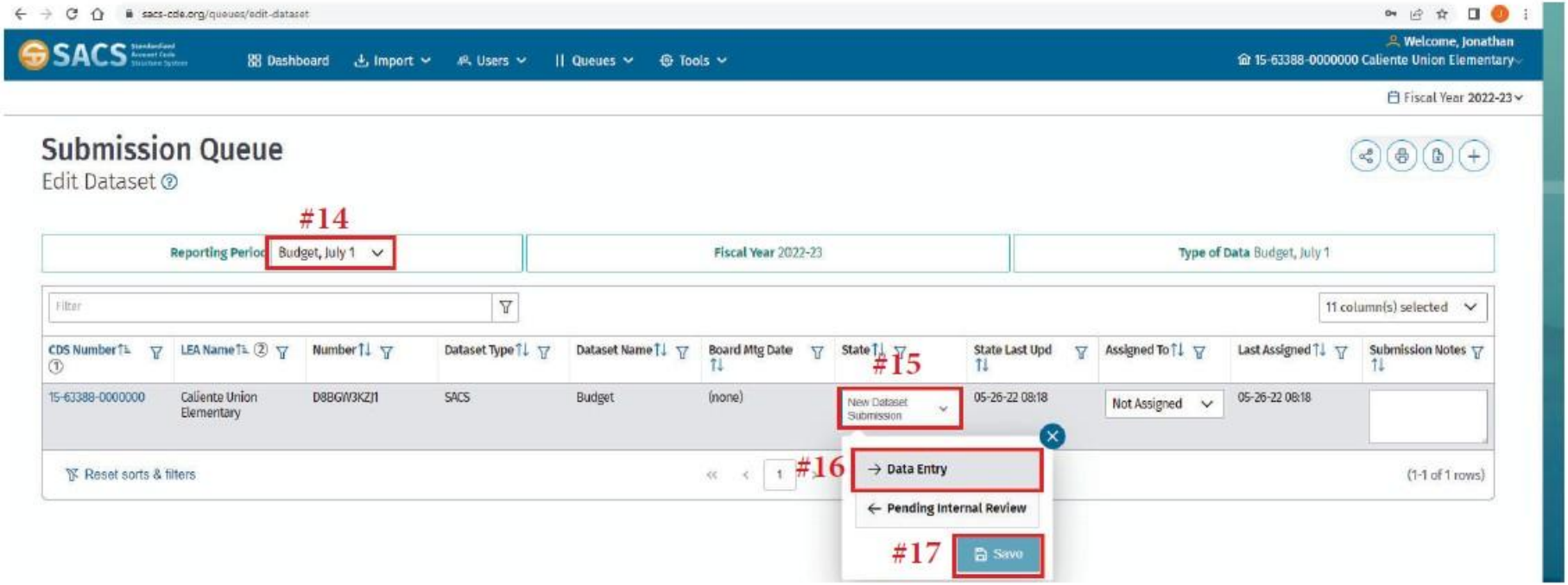
The dataset approver for your LEA will need to go into the "Queues" dropdown and select "LEA Draft Dataset Approval"



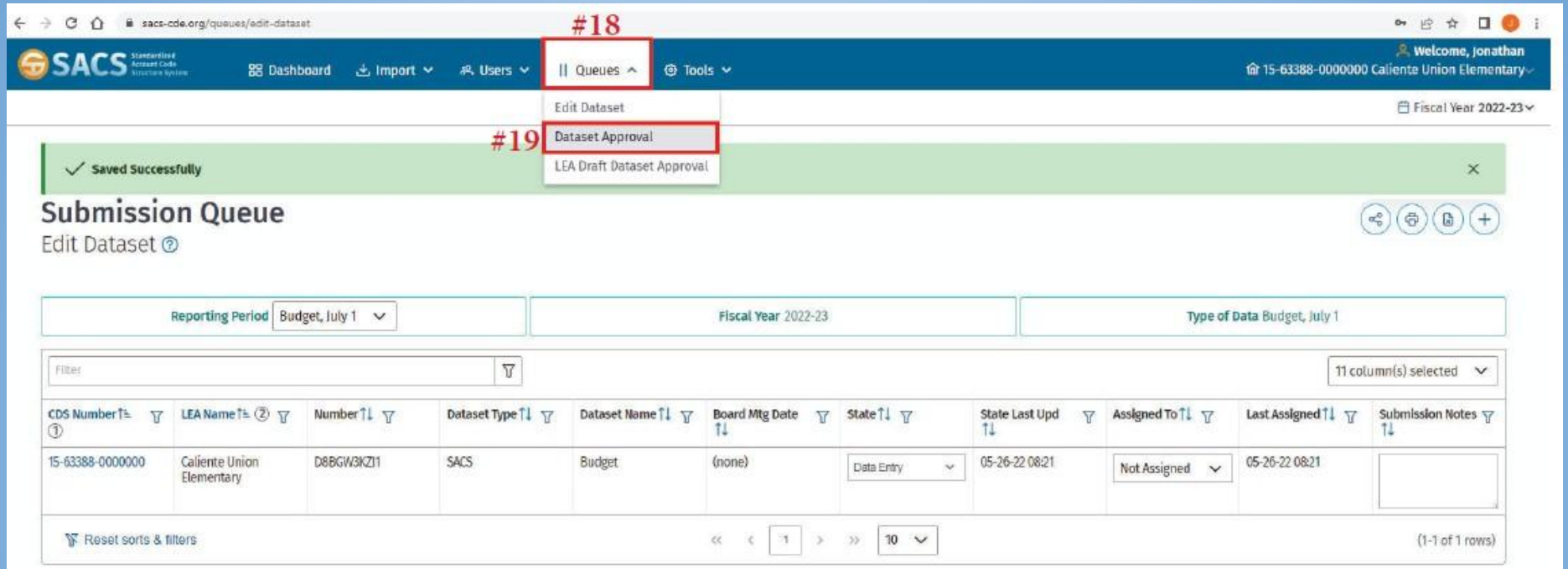
Change the reporting period to the desired period, click the state dropdown and click "New Dataset Submission" and then "Save". This file will now become the official (main) file for the LEA. Other LEA users will be able to see and work in the file.



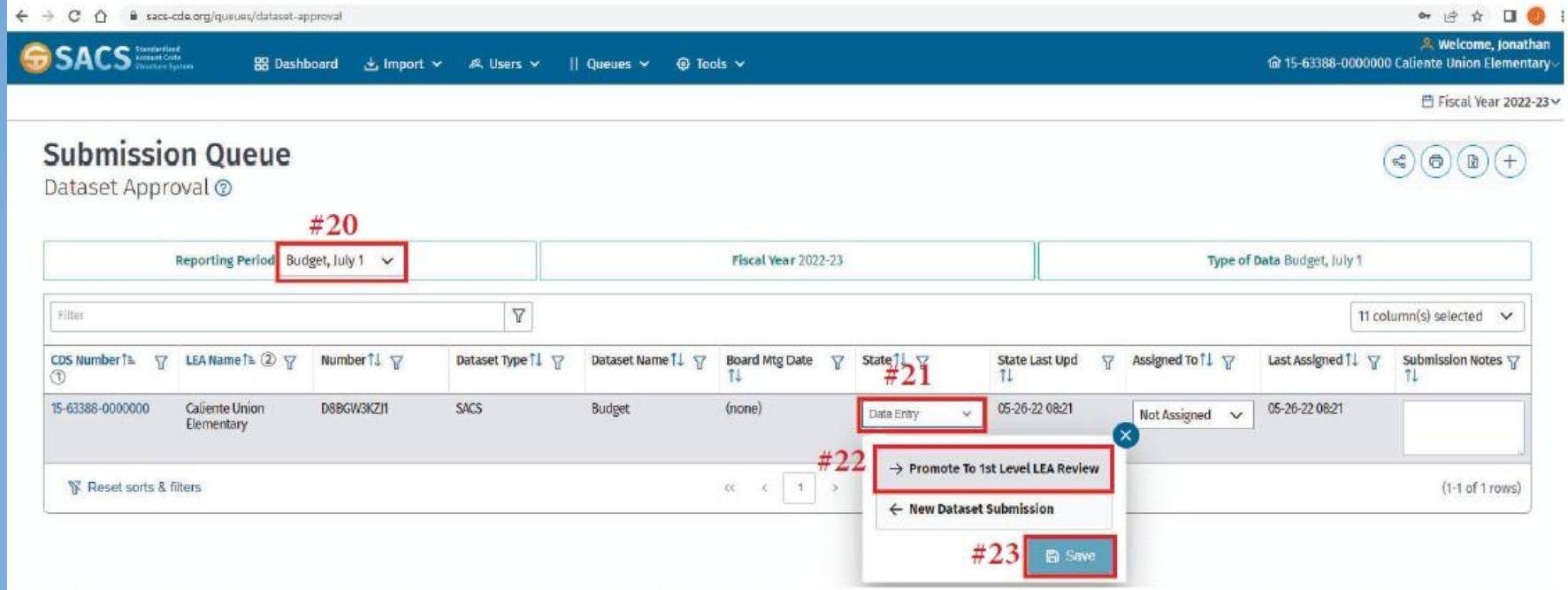
LEAs will then need to promote the field to the "Data Entry" state. Click on the "Queues" dropdown and select "Edit Dataset"



Select the correct reporting period then click the "State" dropdown and select "Data Entry" to promote the file.

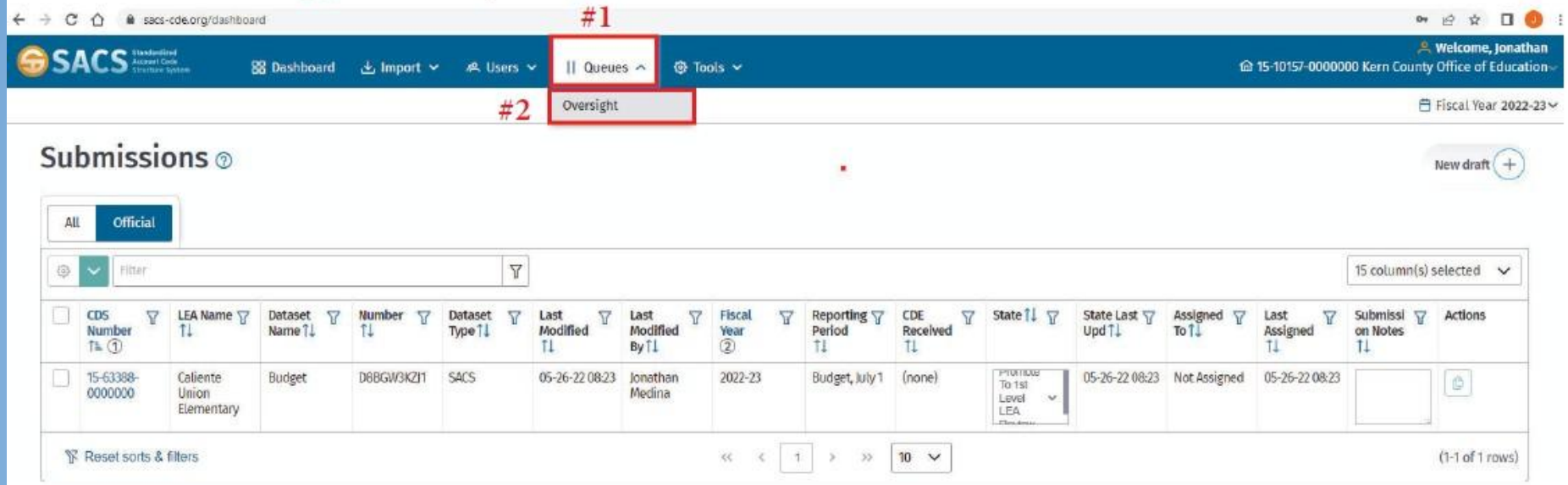


Once the LEA has finalized their file and are ready to submit it to their oversight agency, the LEA's dataset approver will need to click the "Queues" dropdown and select "Dataset Approval"

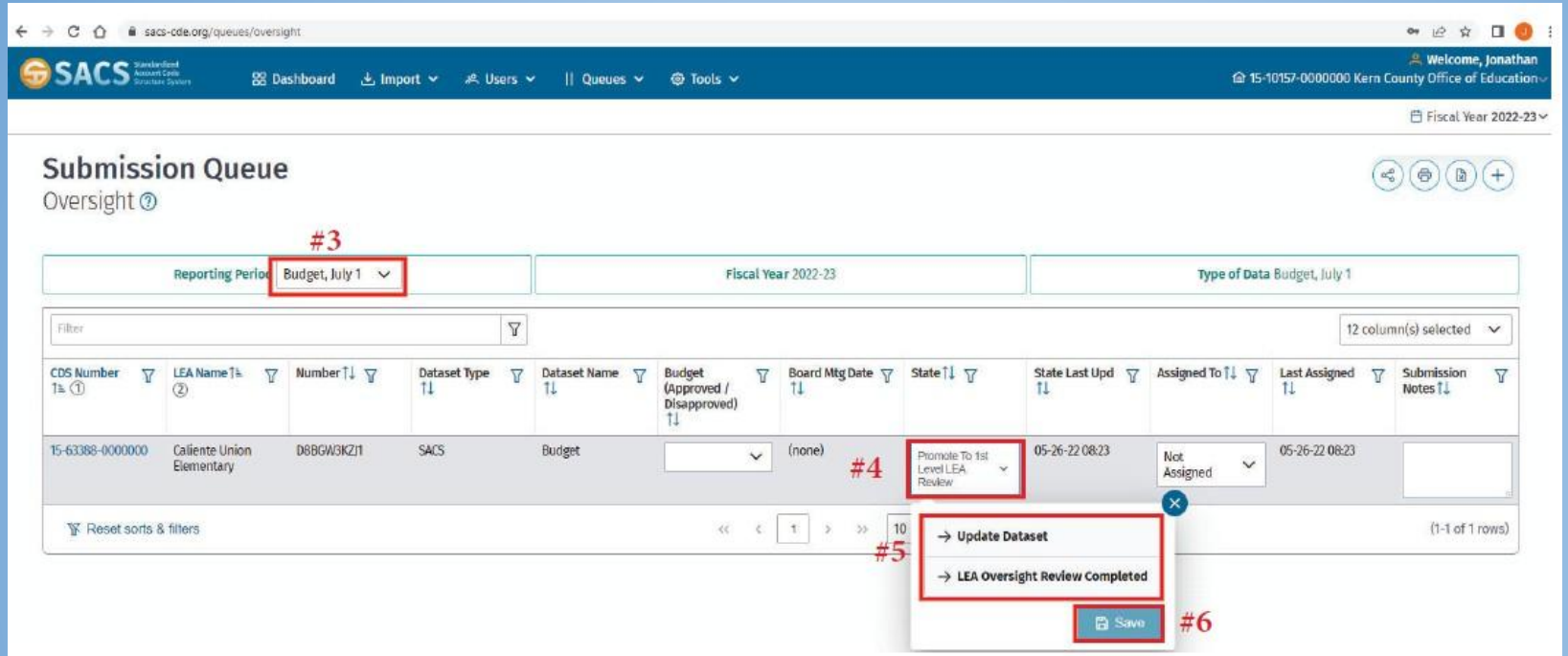


Select the correct reporting period, click on the "State" dropdown and select "Promote to 1st Level LEA Review." At this time, the file will be sent to the oversight agency. For school districts, it will be the COE. For charter schools, it will be the authorizing LEA. Once the file is sent, it can no longer be changed unless the oversight agency returns the file.

COE and Charter Approvers Only

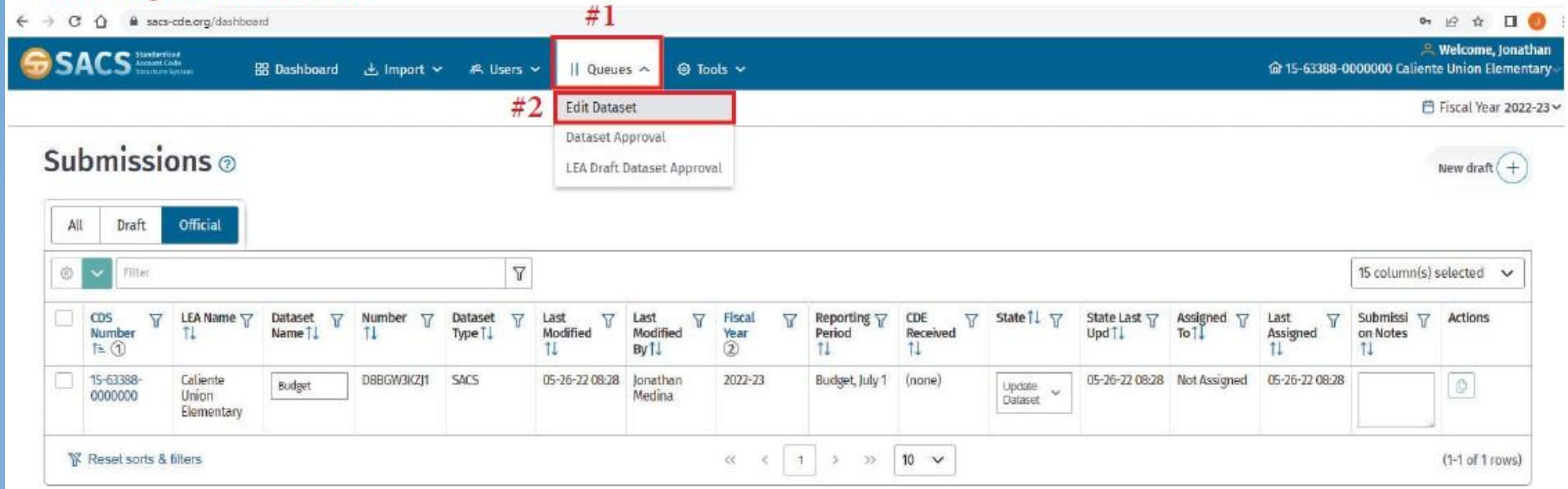


Oversight agencies will need to review submissions prior to approval. In order to submit/promote the files, LEA's will need to click the "Queues" dropdown and select "Oversight".

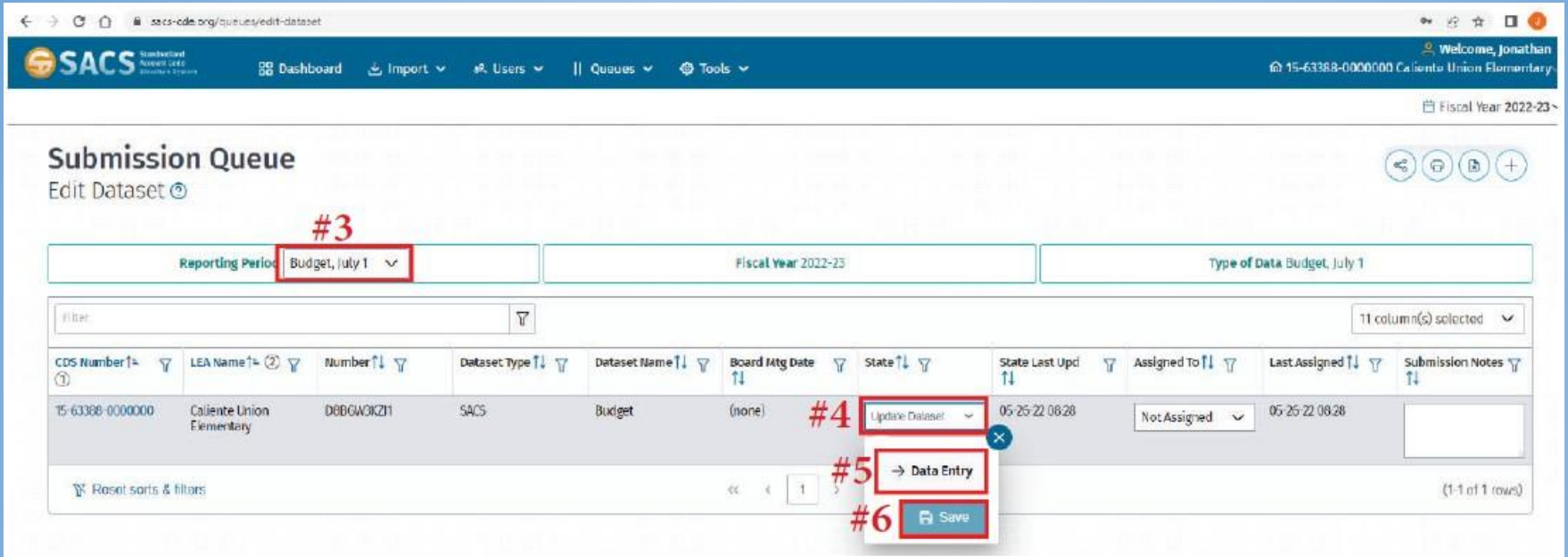


Oversight agencies will now be taken to a screen showing all submissions requiring their review and approval. When the oversight agency needs to return a file to an LEA, they will need to click the "State" dropdown and select "Update Dataset". To promote an LEA file to the COE or CDE, the oversight agency will need to click the "State" dropdown" and select "LEA Oversight Review Completed"

Accessing Returned Files



If an LEA's submission is rejected/returned, the file can be accessed by clicking on "Queues" and selecting "Edit Dataset"



Select the desired reporting period, click on the "State" dropdown, and click "Data Entry" and then "Save." LEAs will now be able to edit data in the file.

sacs-cde.org/queues/edit-dataset

#7

SACS Standardized Account Code Structure System

Dashboard | Import | Users | Queues | Tools

Welcome, Jonathan
15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Edit Dataset
Dataset Approval
LEA Draft Dataset Approval

#8

Submission Queue

Edit Dataset

Reporting Period Budget, July 1 | Fiscal Year 2022-23 | Type of Data Budget, July 1

Filter

11 column(s) selected

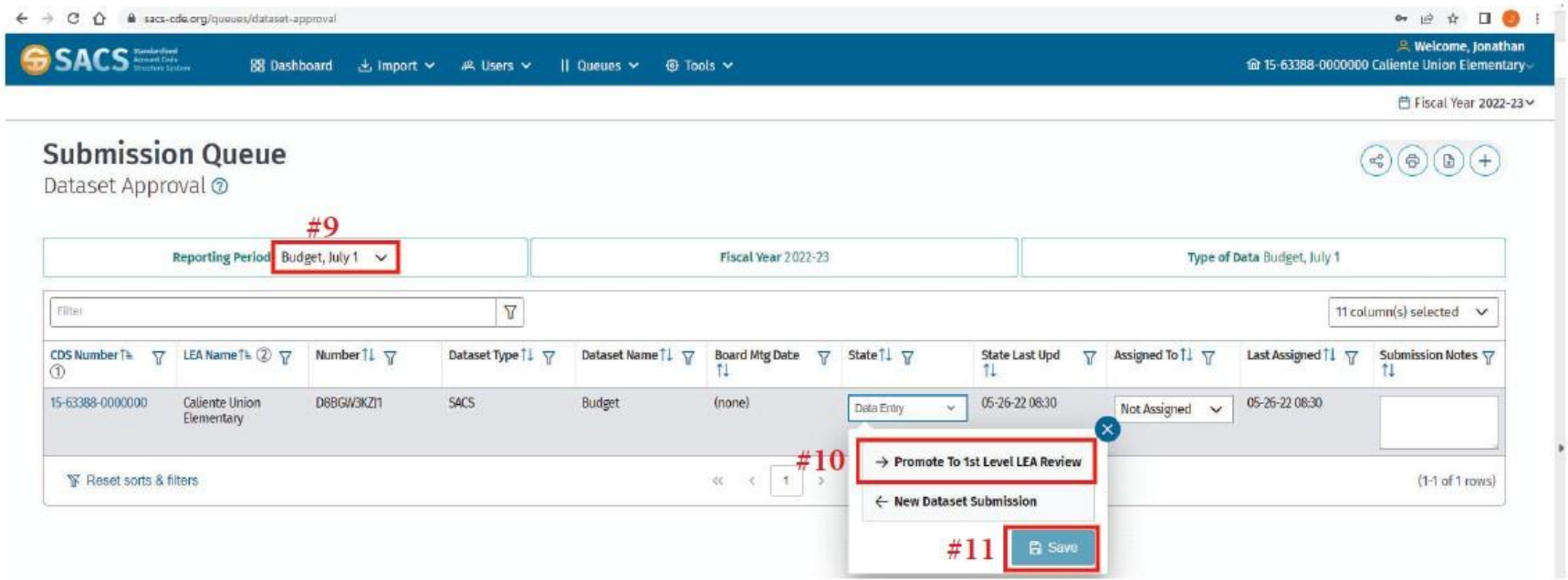
CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZJ1	SACS	Budget	(none)	Data Entry	05-26-22 08:30	Not Assigned	05-26-22 08:30	

Reset sorts & filters

1 | 10

(1-1 of 1 rows)

To promote/resubmit the file to their oversight agency, an LEA must click the "Queues" dropdown and select "Dataset Approval"



Select the desired reporting period, click the "State" dropdown, and select "Promote to 1st Level LEA Review," then click "Save". The file will no longer be able to be changed unless the oversight agency returns it.

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

Vanessa Romero
varomero@kern.org
(661) 636-4185

Marcos Gamino
magamino@kern.org
(661) 636-4285

RESOURCES

FCMAT- https://www.fcmat.org

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

Property tax Information - https://kern.org/fiscal-support/wp-content/uploads/sites/37/2025/09/2024-25-Annual-Amount-of-Property-Tax.pdf

Workers comp rate - https://kern.org/fiscal-support/wp-content/uploads/sites/37/2025/04/Worker_s-Comp-Rate-2025-26.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/distbudgetcsfy2526.asp

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

California School Accounting Manual - https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.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/