Sonoma County Office of Education

SACS

2024-25 Unaudited Actuals Manual



Software & Forms

July 31, 2025 - a hybrid workshop

Zoom and SCOE Redwood C

Presented by SCOE IT, Fiscal Services, & SELPA

UNAUDITED ACTUALS WORKSHOP – Hybrid: ZOOM & Redwood C conference room
Agenda
July 31, 2025
9:00 a.m. – 12:00 p.m.

Introduction

The preparation of Unaudited Actuals concludes the 2024-25 fiscal year reporting period. All information (hard copy and official dataset) is **due to SCOE no later than September 15, 2025** (by statute).

Year-End Accrual Journal Entries

E-mail #1 - 4 files will be e-mailed on July 29, 2025

- Packet 1 ~ Charters and Sponsoring Districts, with detailed Excel file
- Packet 2a ~ Special Education
- Packet 2b ~ Special Education
- Packet 3 ~ Other Entries and Information (i.e., Deferral entries, Lottery, RDA, interest, and misc.)
- Packet 4 ~ GASB 31: Fair Market Value calculations/entries (emailed in early August)

Please provide to your SCOE District Fiscal Management Advisor:

- **SCOELIST (last page of Bulletin 26-03)**
- Unaudited Actuals (electronic or hard copy and **official dataset)**
- Technical Review Checklist (TRC) ~ be cautious of warnings ~ **No Fatal (F)!!!** *Data must be corrected.*
    - Avoid issues by clearing TRCs **PRIOR** to board approval of Unaudited Actuals!

SCOE Biz Bulletins

- 26-01; 2025-26 45-Day Revision (emailed 7/22/2025)
- 26-02: July Information (emailed 7/24/2025) (No DBUG in July)
- 26-03: 2024-25 Unaudited Actuals (included in this Manual)

2024-25 P-2 & 2025-26 Advanced Apportionment CDE Exhibits

- 2024-25 P-2 can be found at https://www.cde.ca.gov/fg/aa/pa/pa2425.asp
- 2025-26 Advanced Apportionment can be found at https://www.cde.ca.gov/fg/aa/pa/pa2526.asp

Of Note:

Property Taxes and Interest

- All 2024-25 property taxes and interest have been received from the County and are posted in 2024-25

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Forms:		**Identifier at the bottom of the page**
1. Attendance (A)	CG	ADA
2. Form ESMOE	JC	ESMOE
3. Form Asset & Form Debt	FA	Asset and Debt
4. Form GANN	MP	GANN
5. Indirect Cost Rate (ICR)	JC	ICR
6. Current Expense Formula (CEA)	CG	CEA
7. Program Cost Report (PCR) and Schedule of Allocation Factors (PCRAF)	AN	PCR & PCRAF
8. Lottery	CT	Lottery
9. Bond Interest and Redemption – Fund 51	SL	Form 51
10. What's New ~ SACS	SL	SACS
11. Special Education MOE Reports	DM	SE
12. Final Submission* to SCOE and CDE		Data Submission

***Avoid TRCs and submission issues by completing the "official" export before approval of UAs**

SCOE BIZ

Business Services
Bulletin No. 26-03

Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

July 31, 2025

To: District and Charter Business Officials
From: Sarah Lampenfeld, Assistant Superintendent, Business Services
Subject: 2024-25 Unaudited Actuals

Year-End Close/ Unaudited Actuals Sequence and Due Dates to SCOE

Please perform the year-end close and unaudited actual process in the following sequence:

- Complete Closing Check-Off List **by August 08, 2025**
- Send Closing Check-Off List to your SCOE Fiscal Advisor. They will review and discuss with you any necessary adjustments. Forms may be worked on during this process, such as Form A, Form Asset, Form Debt, PCRAF (allocation factors), Form 51, and any other form that is not affected by accounting transactions.
- **Your SCOE Fiscal Management Advisor will notify you via e-mail that all checks have been made and your district is ready for the final extract**.
- Perform the final extract into the SACS Web Application.
- Complete all applicable Unaudited Actuals reports and forms listed below.
- Have the LEA's governing board approve the 2024-25 Unaudited Actual statements as presented on the State Standardized Account Code Structure (SACS) software **by** September 15, 2025.
- The board approved that Unaudited Actuals must be **submitted to SCOE (hard copy with original signed certification and official dataset) no later than September 15, 2025.**

The Unaudited Actual reports and forms to be submitted to your SCOE Fiscal Advisor are as follows:

- Unaudited Actuals Certification (CA) - Data Summary tab
- Unaudited Actuals Certification (CA) – Certification tab
- Two-page summary for each fund operated
- Average Daily Attendance (A)
- Current Expense formula (CEA)
- GANN Appropriations Limit (GANN)
- Indirect Cost Rate Worksheet (ICR)
- Lottery Report (L)
- Every Student Succeeds Act Maintenance of Effort (ESMOE)
- Program Cost Report (PCR)
- Program Cost Report- Schedule of Allocation Factors (PCRAF)
- Schedule of Capital Assets (ASSET)
- Schedule of Long-Term Liabilities (DEBT)
- Bond Interest and Redemption Fund (Fund 51)
- Technical Review Checklist Unaudited Actuals (TRC) – **OFFICIAL DATASET**
- Checklist and signature of forms completed in the software (SCOELIST) – **Form attached**

SPECIAL EDUCATION ~ end of year reporting

1. **Subsequent Year Tracking (SYT) worksheet**

   LEAs should complete the SYT worksheet before preparing the SEMA and SEMB forms. Deborah Malone–Larson will be emailing the SYT worksheet directly to LEAs with additional information.

2. **SACS Web-Application ~ Unaudited Actuals ~ Special Education MOE (SEMOE) – Found under 'Reports"**

   The SACS web application includes two reports:

   - Report SEMA – Special Education MOE- Actual VS. Actual – The "LEA MOE Calc" tab addresses the Federal Subsequent Year Rule. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Year Tracking (SYT) worksheet in conjunction with their LEA Maintenance of Effort Calculation (LMC-A) worksheet from the SEMA.
   - Report SEMB – Special Education MOE- Budget VS. Actual – The "LEA MOE Calc" tab addresses the Federal Subsequent Year Rule. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the SYT worksheet in conjunction with their LEA Maintenance of Effort Calculation (LMC-B) worksheet from the SEMB.

   NOTE: It is advisable to complete the SEMA and SEMB reports before submitting the SACS unaudited actual data to the CDE. Although these reports are not required for Unaudited Actual electronic submission, they must be submitted separately in PDF format. **SEMA and SEMB Reports are due to SELPA no later than September 15, 2025 (**Excess Cost Calculation and the SYT worksheet

   The Excess Cost Calculation and information will be emailed to LEAs by Debra Malone-Larson in August. The 2024-25 Excess Cost Calculation and Number of Full-Time Special Education Student Equivalents Calculation is **due by September 15, 2025**.

CHARTER SCHOOL REPORTING ~ Education Code Section 42100 requires each charter school to prepare an annual statement of all receipts and expenditures for the preceding fiscal year, which are due to the authorizing agency on or before September 15 each year. Charter schools may choose to submit their financial data in either the SACS format or the Alternative Form prescribed in the regulations. Please see the attached checklist for the required forms related to charter schools. Please collaborate with your sponsoring district to ensure compliance with all financial reporting requirements.

Reporting WITH the Authorizing Agency

Charter school SACS financial data can be reported alongside the data from their authorizing agency in the authorizing agency's General Fund, County School Service Fund (Fund 01), Charter Schools Special Revenue Fund (Fund 09), or Charter Schools Enterprise Fund (Fund 62), which allows for accrual accounting for not-for-profit charter schools.

Reporting SEPARATELY from the Authorizing Agency

SACS format: Charter schools should report their year-end data using one of the following as their main operating fund: General Fund (Fund 01) or Charter Schools Enterprise Fund (Fund 62), which allows accrual accounting for not-for-profit charter schools.

Alternative format: Beginning with the 2022-23 fiscal year, the Unaudited Actuals Alternative Form **must** be completed in the SACS system. Please refer to the SACS Web-Application section in the 2024-25 Unaudited Actual Manual for more information on this format.

"OFFICIAL" SUBMISSION ~ The Unaudited Actual dataset must be done as an "Official" submission. Please call your SCOE Fiscal Advisor if you cannot do an "Official" dataset. Please complete the SACS file BEFORE board approval to ensure the export is ready for submission. The use of "Other" export must have prior approval from the State and/or County Office, and a cover letter must accompany the "Other" export explaining why an "Official" export could not be done.

SCOELIST ~ Attached is the SCOELIST, which should be used to confirm that the reports included in the software have been prepared to submit to SCOE. The reports listed in this letter must be submitted **to SCOE (in either electronic or hard copy format), along with an official dataset that includes all SACS forms or Alternative Forms**.

SONOMA COUNTY OFFICE OF EDUCATION
2024-25 Unaudited Actuals – SCOELIST For DISTRICTS

District Name _____

Check the appropriate reports completed by your district:

Fund	Required	Description
01/02/03/04/05/06	X	General Fund
08	X	Student Activity Special Revenue Fund
09	X	Charter School Special Revenue
11	X	Adult Education
12	X	Child Development
13	X	Cafeteria
14	X	Deferred Maintenance
15	X	Pupil Transportation Equipment
17	X	Special Reserve for Other Than Capital Outlay
18	X	School Bus Emissions Reduction
19	X	Foundation Special Revenue
20	X	Special Reserve for Postemployment Benefits
21	X	Building
25	X	Capital Facilities
30	X	State School Building Lease-Purchase
35	X	County School Facilities
40	X	Special Reserve Fund for Capital Outlay Projects
49	X	Capital Project Fund for Blended Component Units
51	X	Bond Interest and Redemption
52	X	Debt Service Fund for Blended Component Units
53	X	Tax Override
56	X	Debt Service
57	X	Foundation Permanent
61	X	Cafeteria (Enterprise)
62	X	Charter Schools Enterprise
63	X	Other Enterprise
66	X	Warehouse Revolving
67	X	Self-Insurance
71	X	Retiree Benefit
73	X	Foundation Private-Purpose Trust
76	Optional	Warrant/Pass-Through Fund
95	Optional	Student Body
A	X	Average Daily Attendance
ASSET	X	Schedule of Capital Assets
CA	X	Unaudited Actuals Certification
CAT	Optional	Schedule for Categorical Programs
CEA	X	Current Exp. Formula/Minimum Classroom Compensation
DEBT	X	Schedule of Long-Term Liabilities
GANN	X	Gann Limit – Appropriations Limit Calculations
ICR	X	Indirect Cost Rate Worksheet
L	X	Lottery
ESMOE	X	Every Student Succeeds Act Maintenance of Effort
PCR	X	Program Cost Report
PCRAF	X	Program Cost Report—Allocation Factors
76A	X	Change in Assets/Liabilities (Warrant/Pass Through)
95A	X	Changes in Assets & Liabilities (Student Body)
TRC	X	Technical Review Checklist Unaudited Actuals

Signature _____ **Date** _____

SONOMA COUNTY OFFICE OF EDUCATION
2024-25 Unaudited Actuals – SCOELIST For EXTERNAL CHARTERS

Charter Name _____

For External charters, unaudited actuals are submitted to SCOE ***separately*** from the sponsoring district.

Prepare year-end financial information using the SACS Standard form or the Alternative form.

Alternative Form – Each form listed is REQUIRED

- ☐ Financial report, financial data for revenues, expenses, assets & liabilities
- ☐ Certification with original signatures (charter school and district)
- ☐ Alternative Form **official dataset submission via SACS**

SACS forms – Each form listed is REQUIRED.

☐	Form CA	Unaudited Actual Certification with original signatures
☐	Form 01 or 62	Financial data
☐	Form ICR	Indirect Cost Rate Worksheet
☐	Form L	Lottery Report
☐	TRC	Technical Review Checklist
☐	Form PCR	Program Cost Report, required if applicable
☐	Form PCRAF	PCR Schedule of Allocation Factors, required if applicable
☐	Form ASSET	Schedule of Capital Assets, required if applicable
☐	Form DEBT	Schedule of Long-Term Liabilities, required if applicable
☐	Form ESMOE	Every Student Succeeds Act MOE, required if applicable
☐	Form A	Average daily attendance, required if ESMOE is applicable

☐ Official dataset SACS Unaudited Actual or Alternative Form

Signature _____ **Date** _____

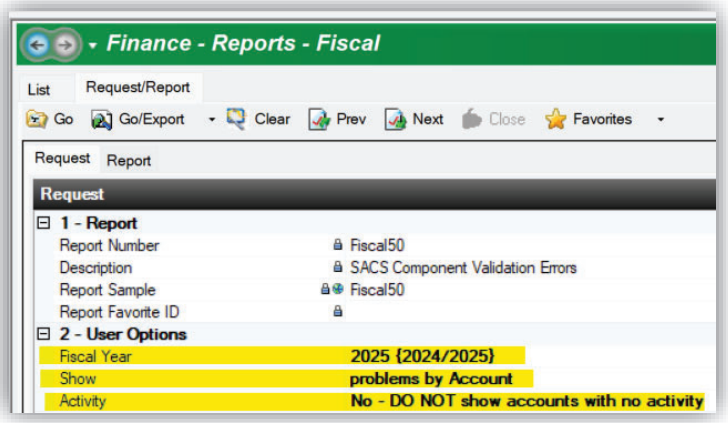
Fiscal50 SACS Component Validation Errors

Run the Fiscal50 SACS Component Validation Errors for base year 2024/25. If there are balances on the report this will cause TRC (Technical Review Checks) that must be resolved prior to exporting and importing the Fiscal51 SACS Extract.

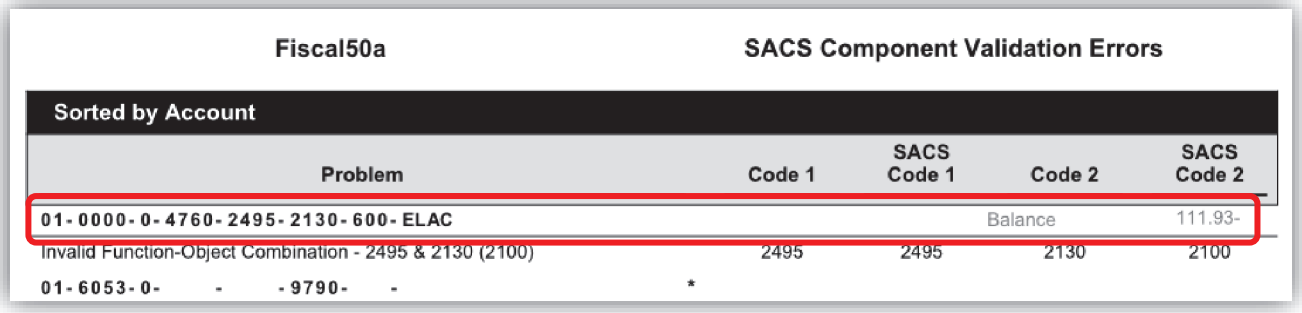
Go to Finance – Reports – Fiscal – Fiscal50 SACS Component Validation Errors

Section 2- User Options

- **Fiscal Year:** 2025 {2024/2025}
- **Show:** Problems by Account
- **Activity:** No – DO NOT show accounts with no activity
- Click Go to review the report



Example Fiscal50: If there is a balance it will show as grey, can be negative or positive depending on account type. Balance will need to be moved to a valid account with a Journal Entry **before** exporting the Fiscal51 SACS Extract.

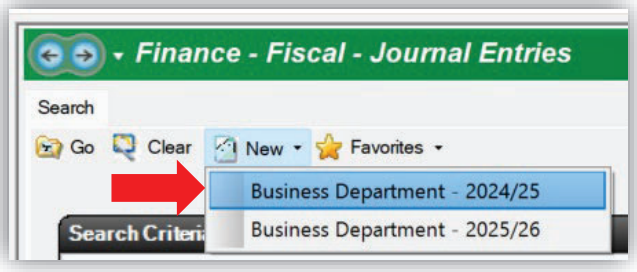


Reports to help determine where the expenses should be transferred for the Journal Entry:

- Payroll Expenses: **Pay10 Labor Distribution Detail**
- Other Expenses: **Fiscal03 Account Balance Transaction Detail by Object**

Go to Finance – Fiscal – Journal Entries

- Click New to create JE
- Select 2024/25
- Enter in accounts to clear the balances
- Credit invalid account
- Debit correct account



Fiscal51 SACS Extract Report

The Fiscal51 SACS Extract Report is designed to export data from Frontline ERP to import into SACS in order to prepare for submission of Unaudited Actuals to CDE CA Department of Education.

Go to Finance – Reports – Fiscal – Fiscal51 SACS Extract

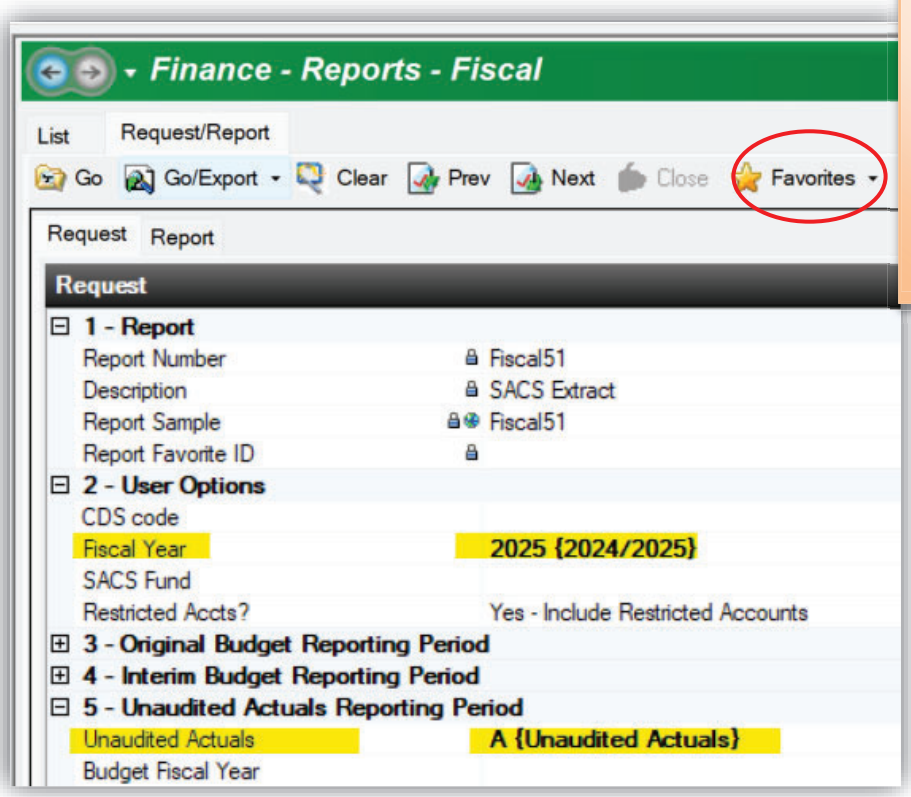
Section 2- User Options

- **CDS Code:** Blank unless you want to select a specific charter within your district that reports separately
- **Fiscal Year:** 2025 {2024/2025}

Section 5 – Unaudited Actuals Reporting Period

- **Unaudited Actuals:** A {Unaudited Actuals}

*****Leave all other report sections as they are*****

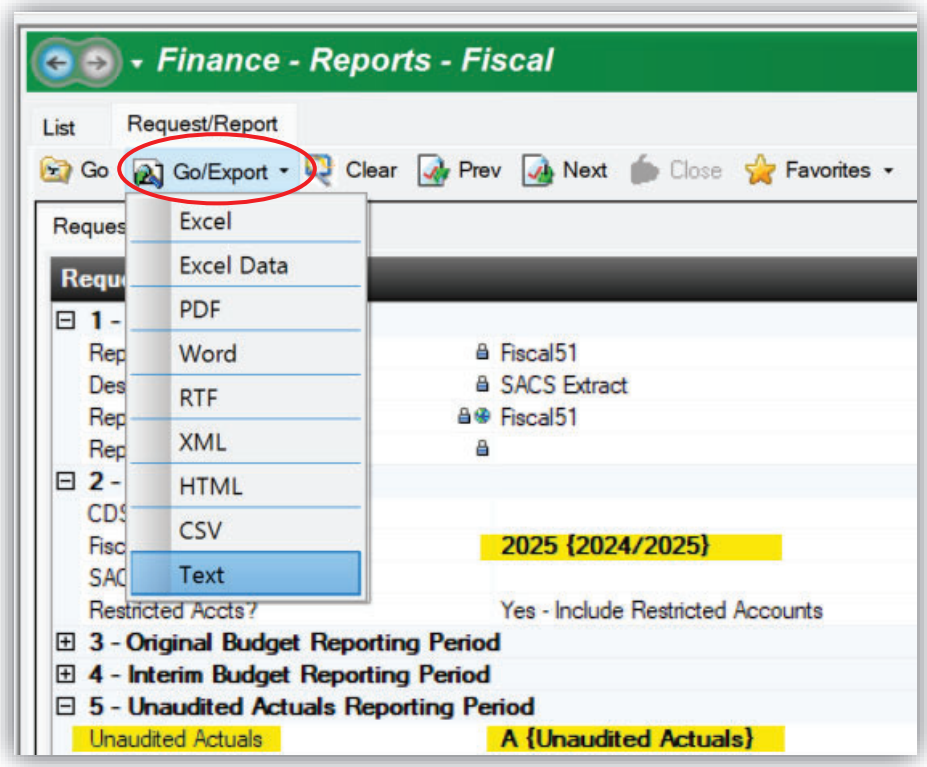


Create Favorites to save time!

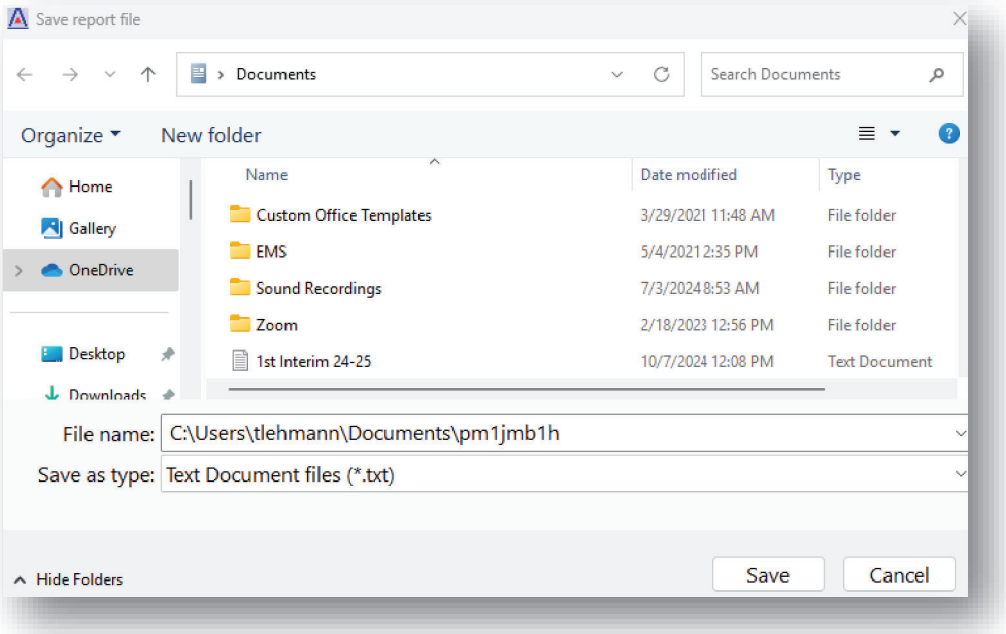
Favorites

Guaranteed you will run this extract multiple times!!

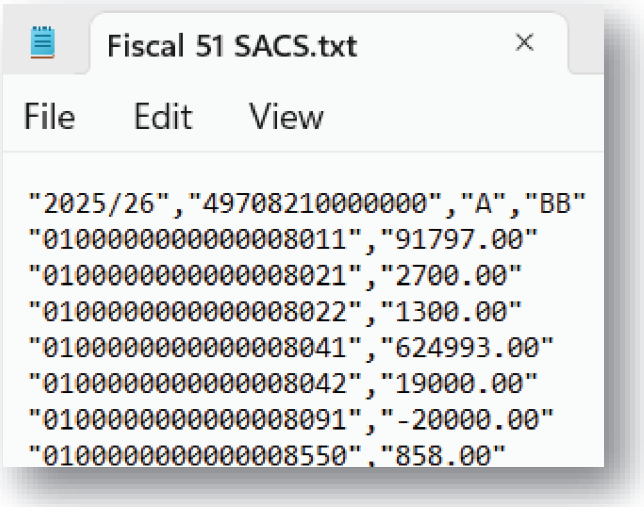
To Extract click on **“Go/Export”** dropdown on the top Frontline ERP menu select **Text format.**



Example Export to Excel:



Example Excel Export: 2024/25

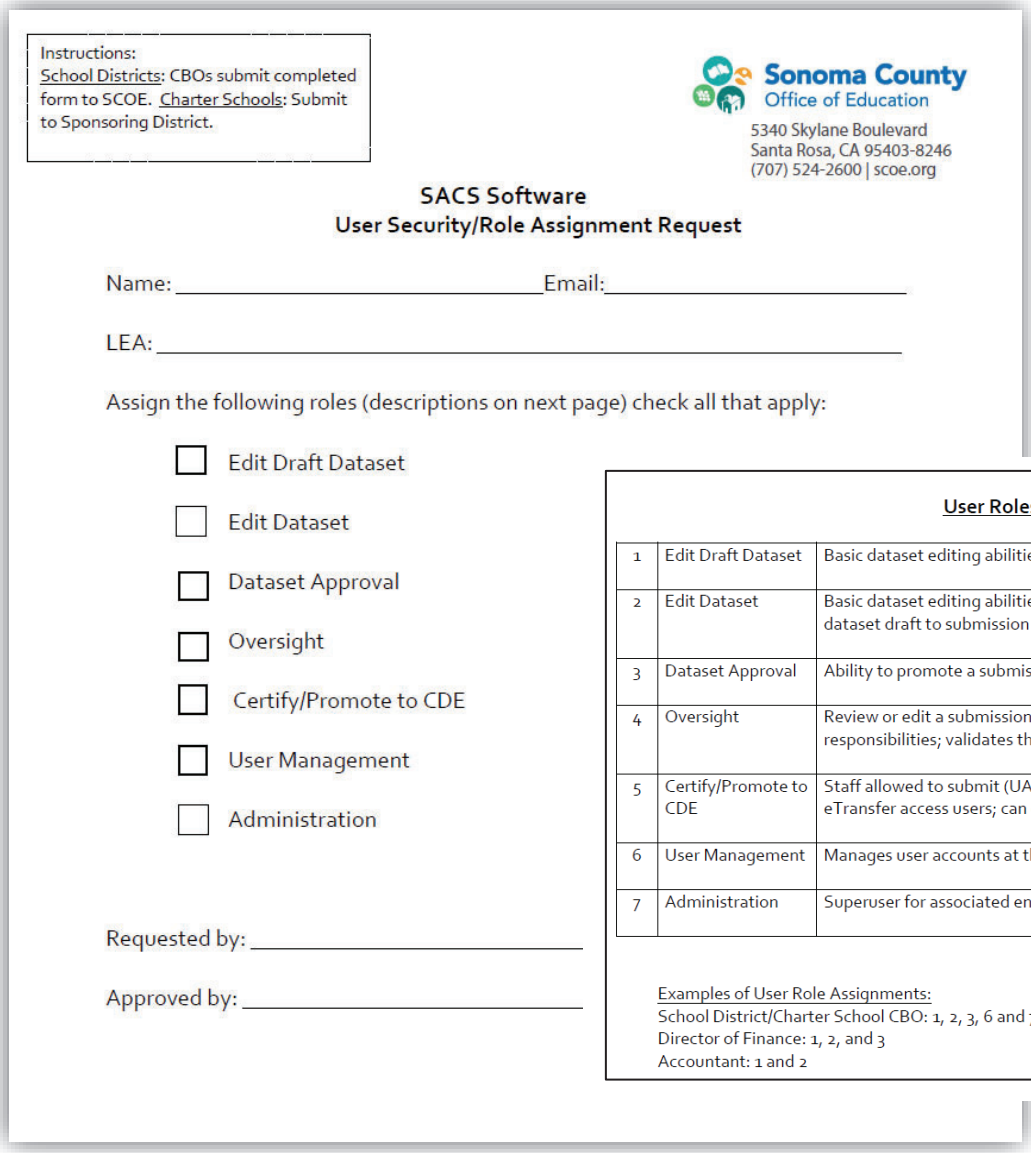


- Save as Text file
- Remember where the file is saved for import into SACS
- Close the file prior to importing or it will cause an error

SACS Software User Request Form

All Districts and Charters are now required to use SACS Wed Based reporting. The Charter Alternative method is now available in SACS.

To gain access, the Districts and Charters must submit or have submitted the ***SACS software User Security/Role Assignment Request Form*** to their SCOE Fiscal Advisor or sponsoring District. https://www.scoe.org/fs/resource-manager/view/0c7b2827-a47a-4049-88d4-d565bd74b875



Instructions:
School Districts: CBOs submit completed form to SCOE. Charter Schools: Submit to Sponsoring District.

Sonoma County Office of Education
5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 | scoe.org

SACS Software
User Security/Role Assignment Request

Name: _____ Email: _____

LEA: _____

Assign the following roles (descriptions on next page) check all that apply:

- ☐ Edit Draft Dataset
- ☐ Edit Dataset
- ☐ Dataset Approval
- ☐ Oversight
- ☐ Certify/Promote to CDE
- ☐ User Management
- ☐ Administration

Requested by: _____

Approved by: _____

User Roles

1	Edit Draft Dataset	Basic dataset editing abilities in draft area
2	Edit Dataset	Basic dataset editing abilities in draft; can request to promote dataset draft to submission dataset
3	Dataset Approval	Ability to promote a submission to reviewing agency
4	Oversight	Review or edit a submission for which the entity has oversight responsibilities; validates the fiscal solvency status
5	Certify/Promote to CDE	Staff allowed to submit (UA) data and certify it; Formerly eTransfer access users; can only be assigned by CDE
6	User Management	Manages user accounts at the associated entities
7	Administration	Superuser for associated entities

Examples of User Role Assignments:
School District/Charter School CBO: 1, 2, 3, 6 and 7
Director of Finance: 1, 2, and 3
Accountant: 1 and 2

SACS Software Unaudited Actuals

The Standardized Account Code Structure (SACS) Web financial reporting system facilitates the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to SCOE and the California Department of Education (CDE).

All districts and charters in our county must submit their Unaudited Actuals using the new SACS website software.

SACS Training Materials

SACS Web Training Materials and Recorded Session Links covers Data Import and User Data Input/Review; Dashboard; Forms; Technical Review Checks; Submissions.

https://www.sites.google.com/view/sacswebtraining

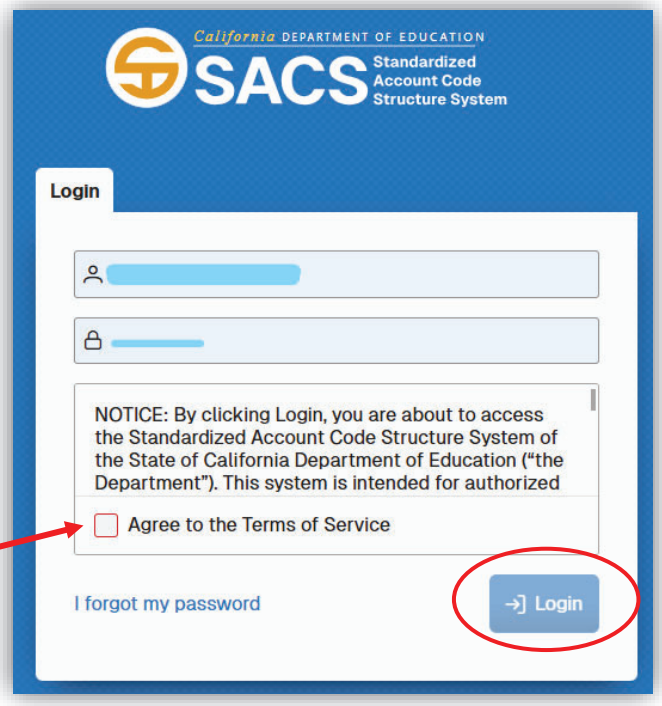
SACS Login

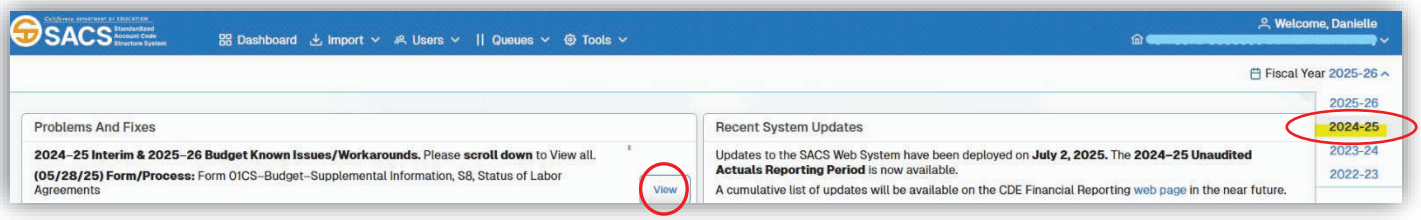
SACS Web Based system is accessed via https://sacs-cde.org/security/login

Hint!

Bookmark SACS Login Page

- Enter Email
- Enter Password
- Click Box to Agree to the Terms of Service
- Click on Login





- Fiscal Year: Change to 2024-25 for Unaudited Actuals period
- Click View to review Problems And Fixes and Recent System Updates

SACS Help

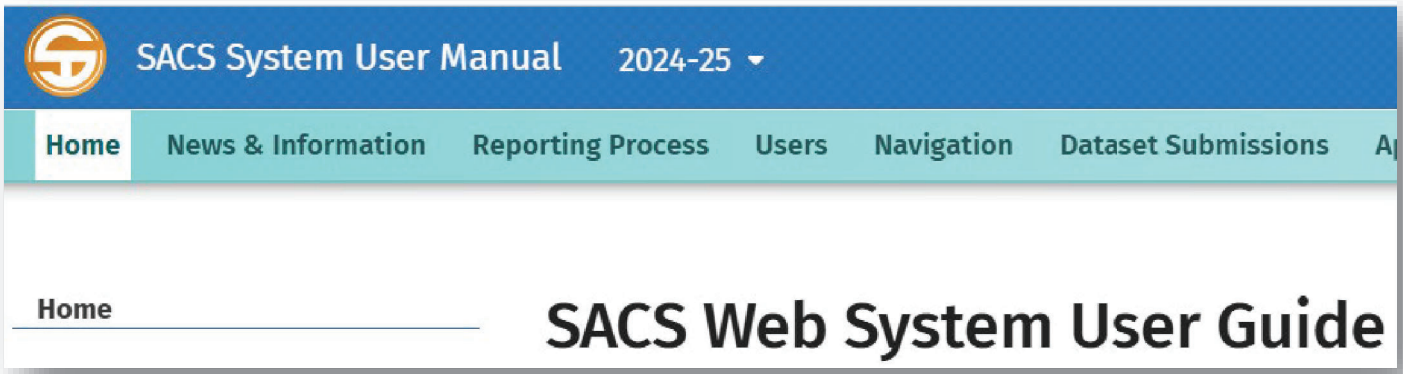
Each activity has a Help icon that takes you to the **SACS System User Manual.** This will open a new tab with all kinds of helpful links. There is also a search field once in the User Manual.

- Click on Question Mark (?) to get to SACS User Guide

This brings you to SACS User Manual Navigation Page in a New Tab

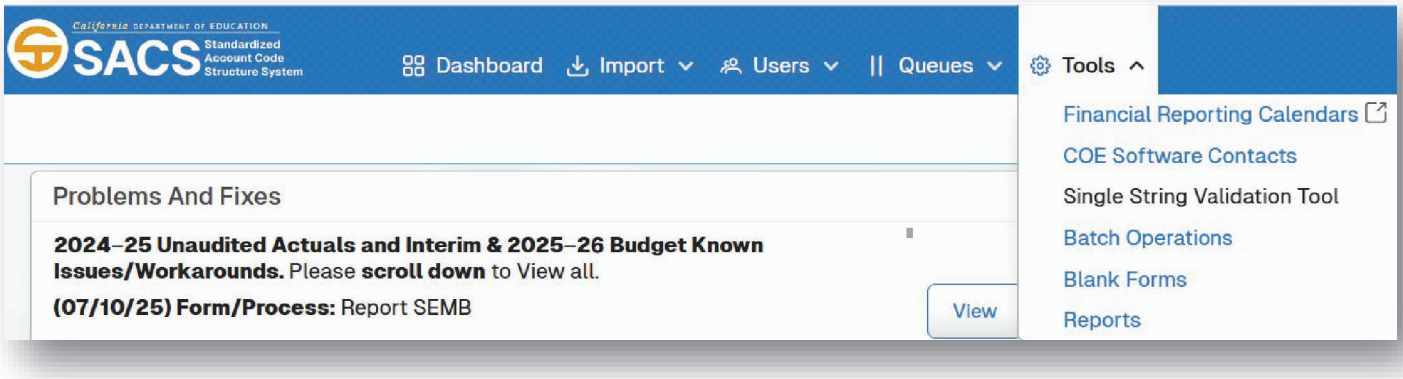
- Click on the Home Tab to get to the User Manual
- Follow links or enter key word in search field
- To return to Dashboard click on Dashboard Tab

Hint!
Bookmark SACS User Manual too



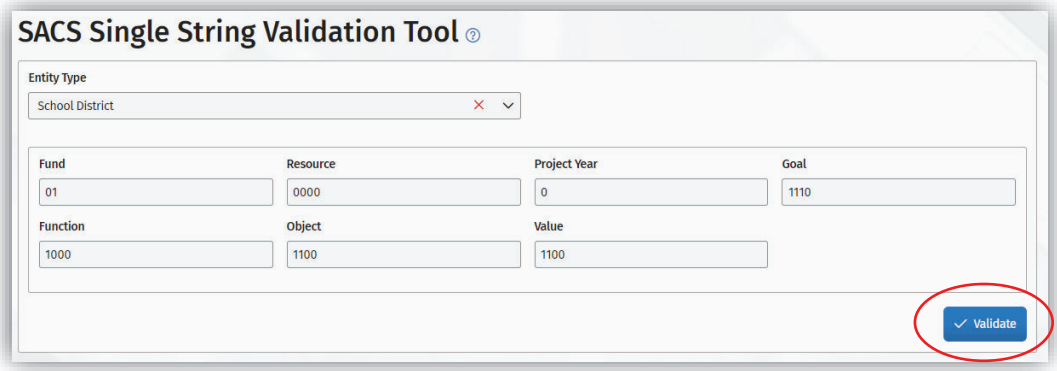
SACS Tools

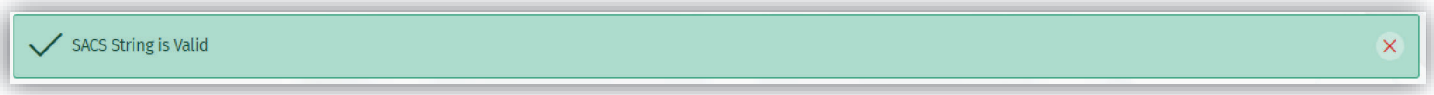
Be sure to check out Tools to review the Financial Reporting Calendars and other options.



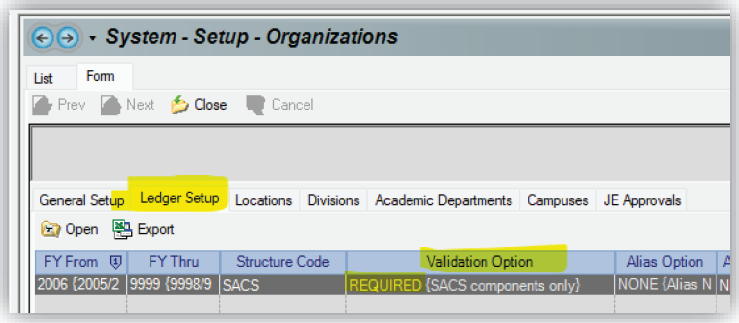
Single String Validation Tool – Allows district to validate individual account strings. Choose Entity Type

- Enter Account Components
- Click Validate button





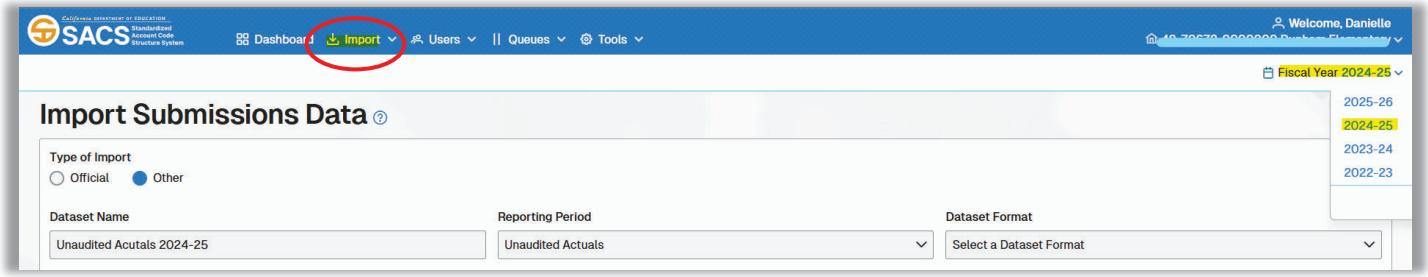
This can be done in Frontline ERP as well if the Validation Option is set to **REQUIRED** in the Organization Record in the Ledger Setup Tab.
Contact helpdesk@scoe.org



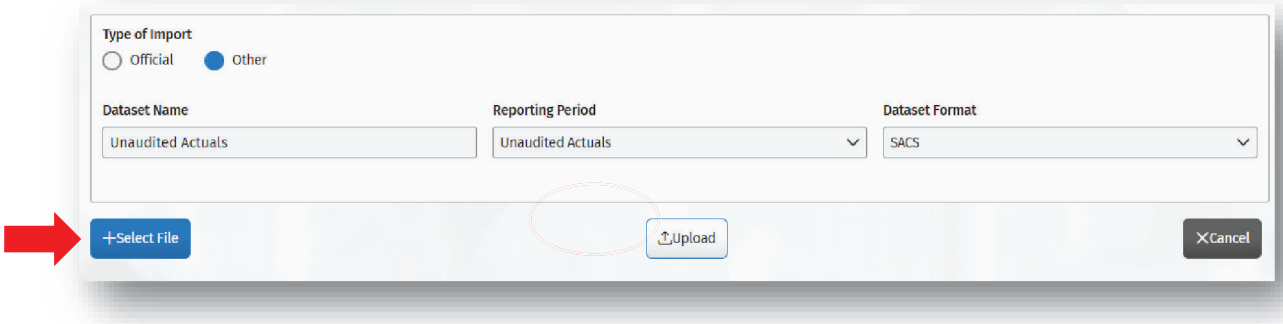
SACS Import

Now you are ready to import Frontline ERP Fiscal51 into SACS to start working on Unaudited Actuals

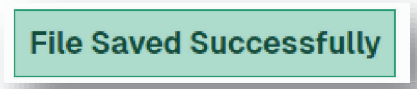
- Click on Import
- Select Single Import

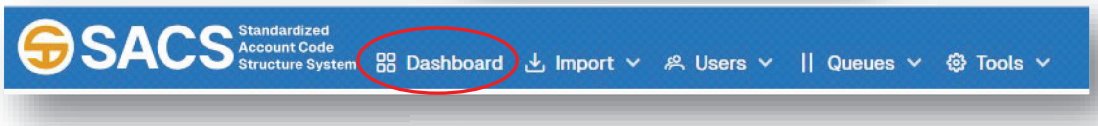


- Enter Dataset Name
- Reporting Period: Unaudited Actuals
- Dataset Format: Select SACS or Charter Alternative
- Click +Select File

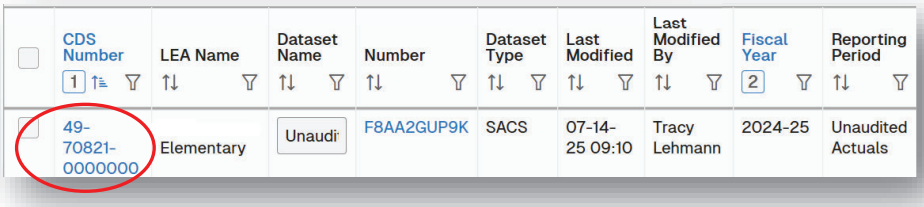


- Locate file Fiscal51 SACS Extract
- Click Open
- Click Upload
- File Saved Successfully





- Click on Dashboard



- Click on the CDS Number to open the navigation bar

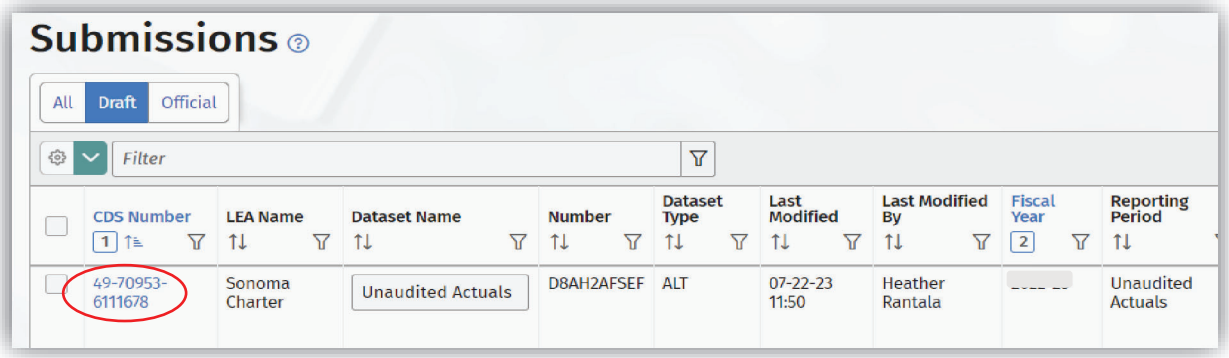
SACS Charter Alternative Dataset Format

The Charter Alternative Dataset Format is required in SACS.

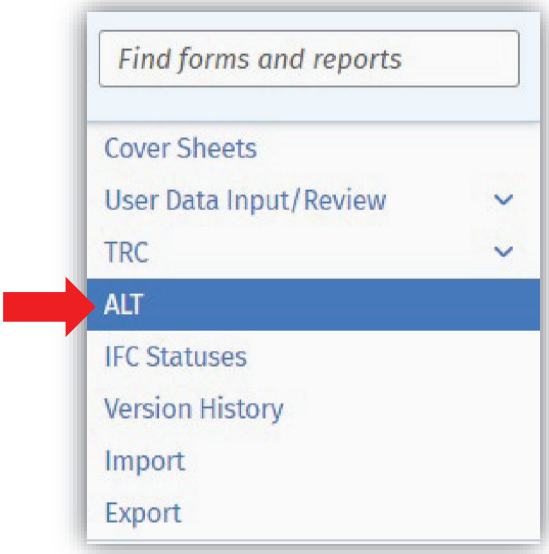
- **Select Charter Alternative** from the Dataset Type menu and
- Click Create draft

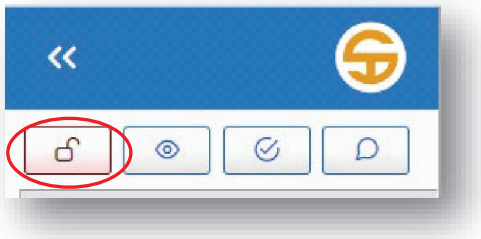


- Select the submission from the **Dashboard**

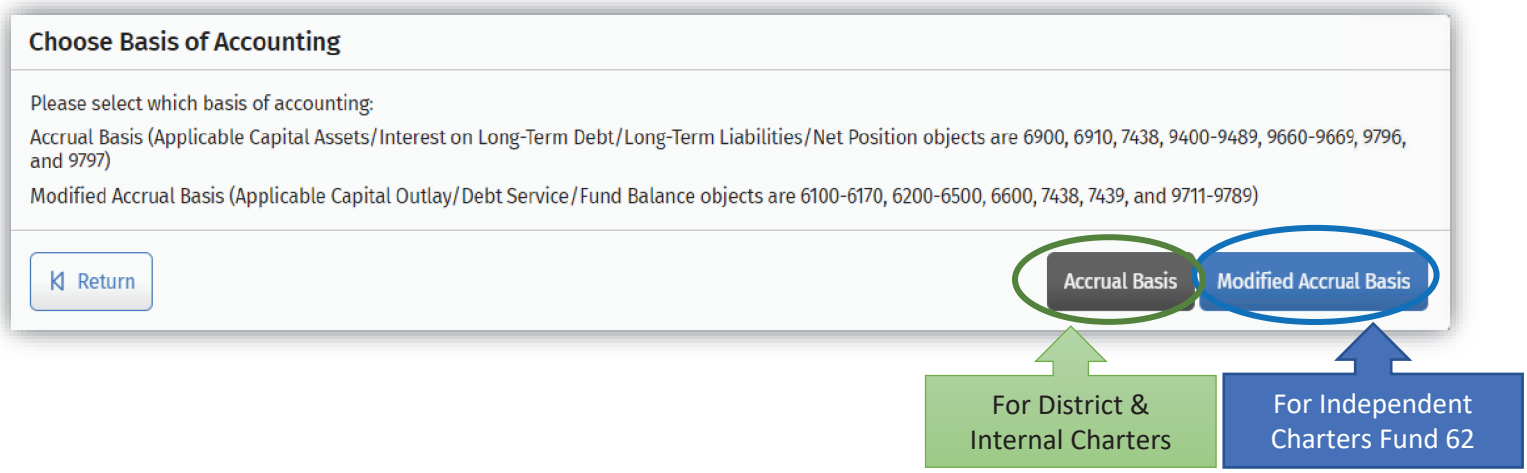


- Select **ALT** from the left navigation menu and then **Lock** the dataset

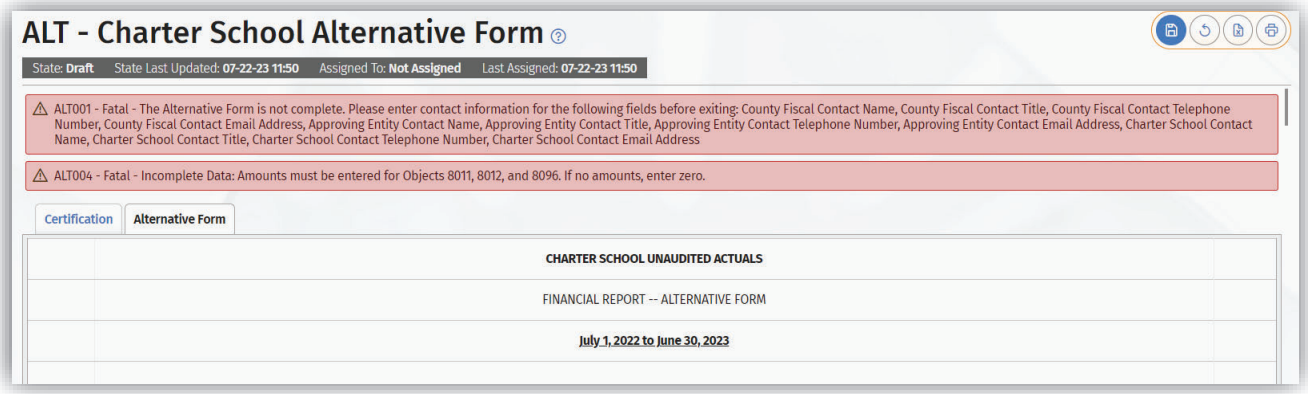




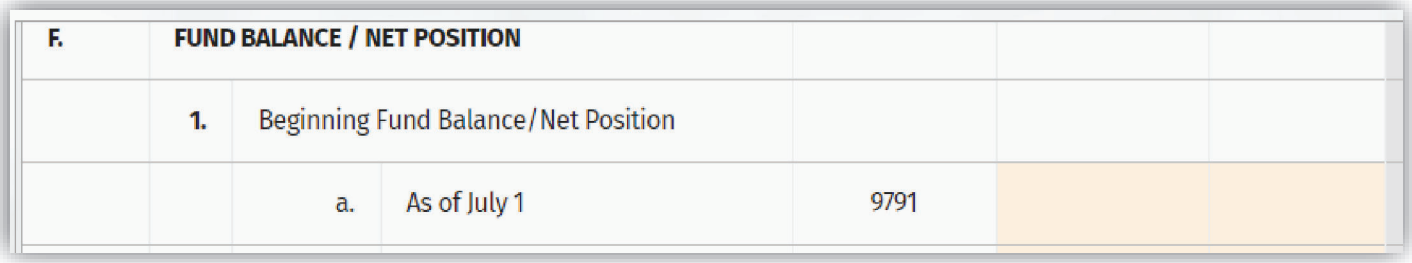
- Select the Basis of Accounting
  - Accrual Basis (Districts & Internal Charters)
    or Modified Accrual Basis (Independent Charters Fund 62)



- Complete the **Alternative Form**, **Certification**, and **Alternative Form** tables



- Click **Save**
- Verify that line F.1.a., Object 9791 Beginning Fund Balance agrees with the Ending Balance reported to CDE the prior year.



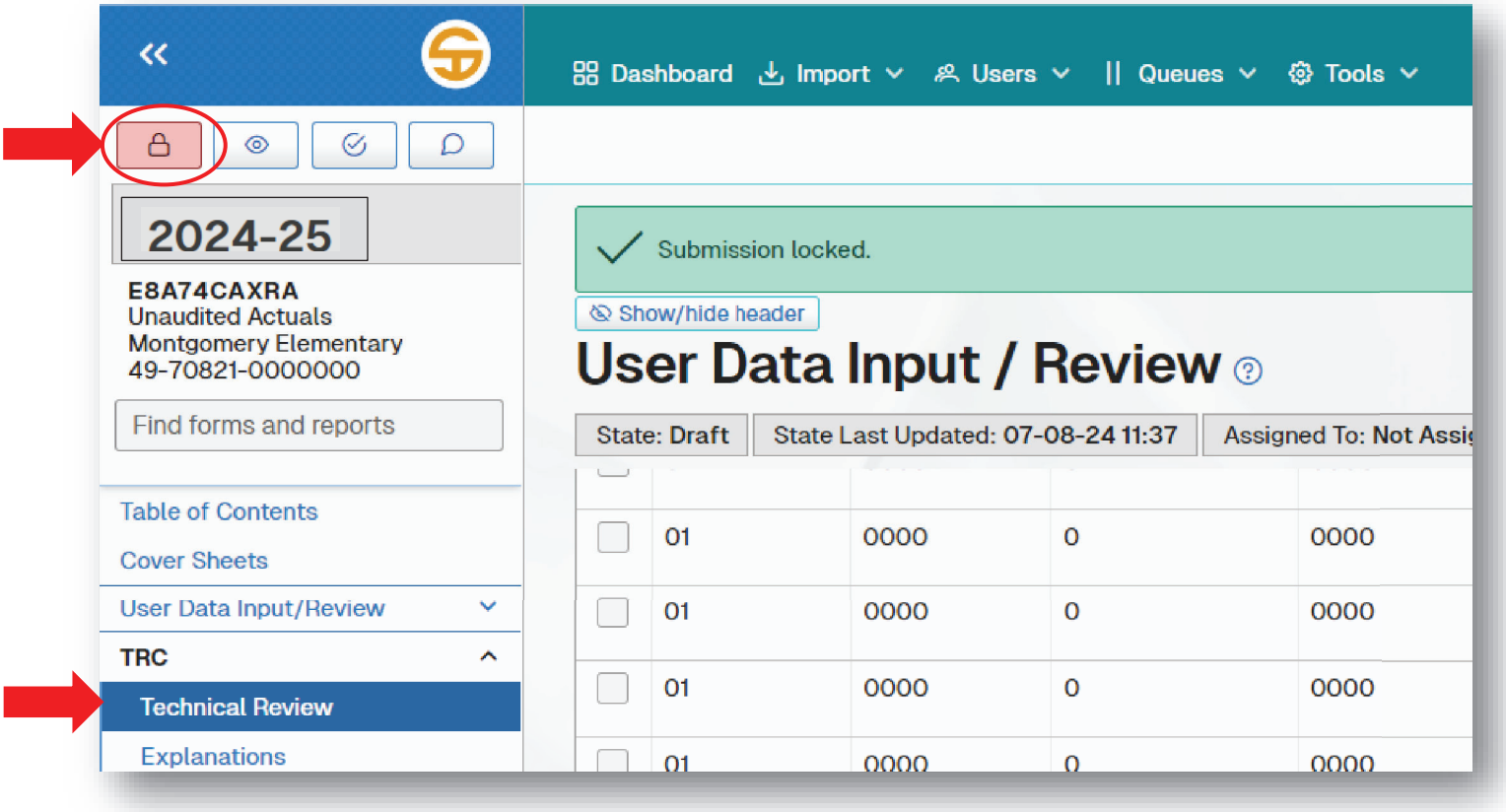
- For Alternative Form, some former internal form checks are now verified through TRCs. TRCs must clear in order to have an official file.

SACS Technical Review Checks (TRC)

Run TRC for all phases (estimated actuals and budget) with exceptions only.

If there are errors on the TRC for the Import or General Ledger phase, then this will need to be explained in SACS. To resolve Fatal TRC's, update in Frontline ERP and then extract and import into SACS before proceeding to Forms.

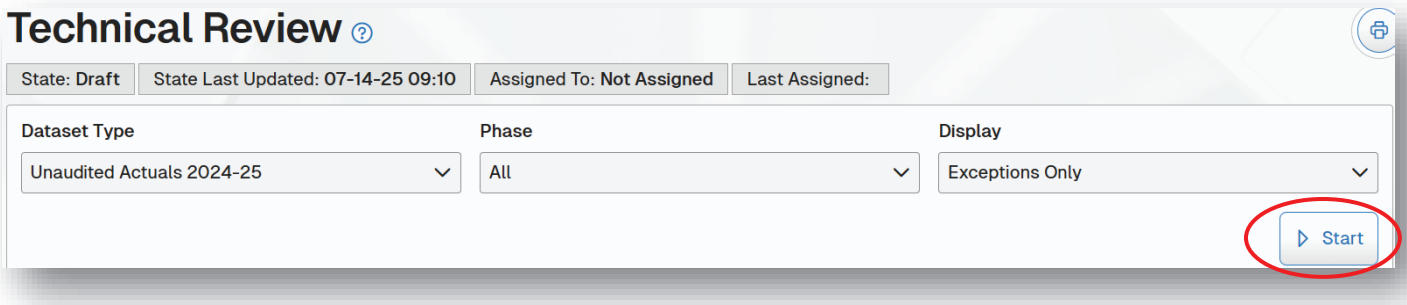
- Click on the Lock Icon to lock the data from edits
- Go to TRC
    - Click on Technical Review



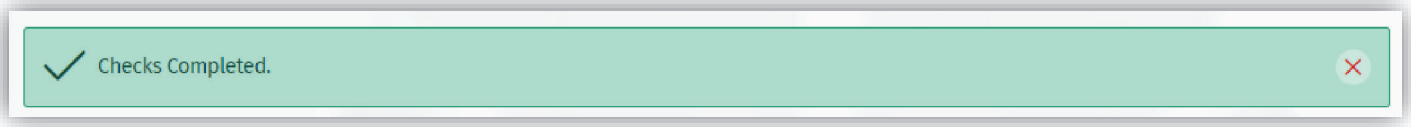
Run Technical Review Check (TRC)

Define what portions of the submission will be checked and what will be displayed.

- Dataset Type: Unaudited Actuals 2024-25
- Phase: All OR
    - Import and General Ledger will need to be updated in Frontline ERP and re-extracted
        - OR
    - Supplemental and Export Validation will need to be updated in SACS
- Display: Exceptions Only recommended
- Click the **Start** button to begin the TRC



The resulting report displays a completed TRC run as well as each phase and the result of Exception only for each TRC.



- Checks Completed means the process has been completed

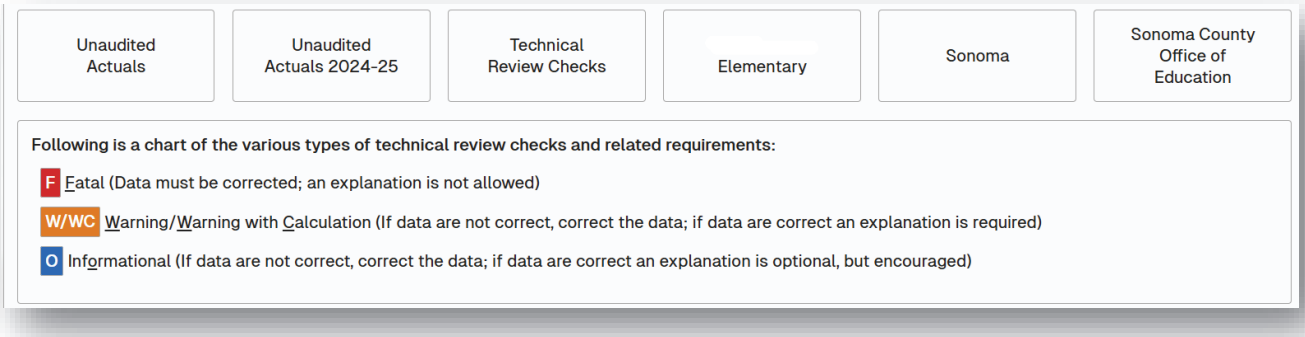


Scroll down to review the errors

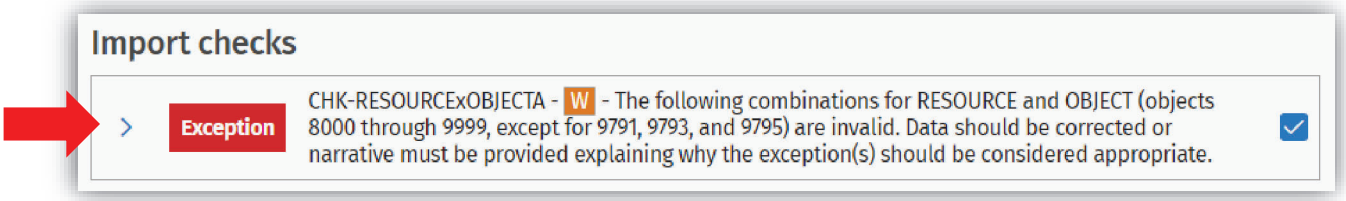
- First review is **Import checks** and **General Ledger checks** that must be explained in SACS or resolved in Frontline ERP
- Errors in **Supplemental** checks and **ExportValidation checks** will need to be reviewed after Supplemental Forms are completed; refer to the section on Data Sequencing
- Fatal Data must be corrected in Frontline ERP and extracted and imported again

Review Technical Review Check (TRC) Outcomes

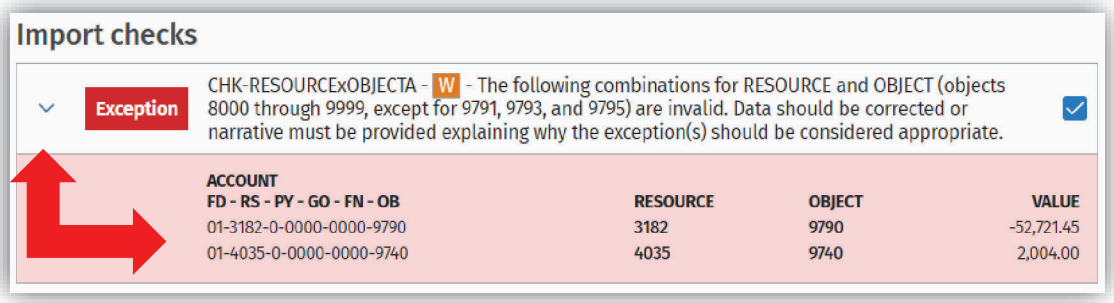
Fatal Data MUST be Corrected; an explanation is not allowed. Correction must be made in Frontline ERP and data extracted with Fiscal51.

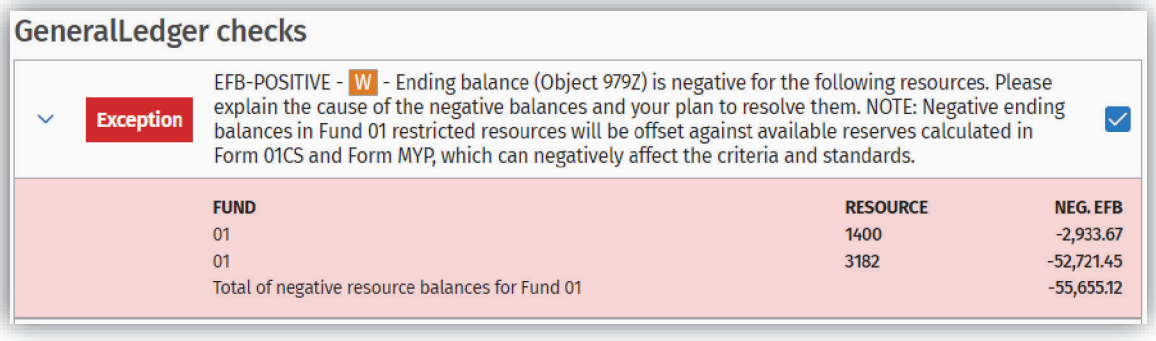


After the TRC is completed, Click on > caret to open the Exception description from the list



This will open the Account detail that will need to be reviewed and resolved in Frontline ERP then extract the Fiscal51 extract to import again.



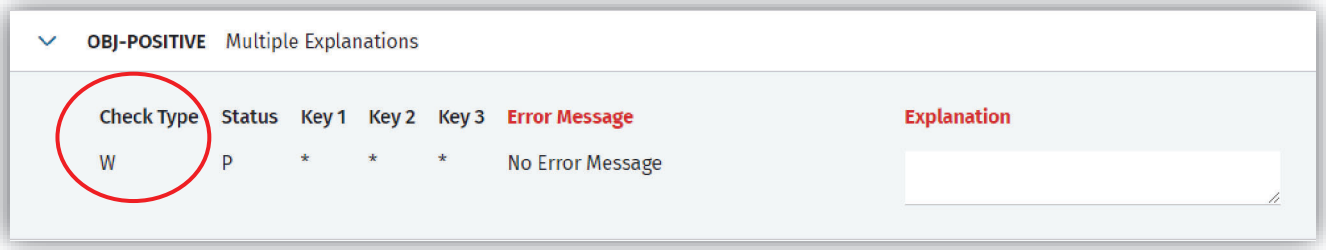


For more detail Click on the Explanations link under TRC on the left of the Navigation pane. Use the Display option to view specific explanations. Expand All to open each line.

Understanding Explanations

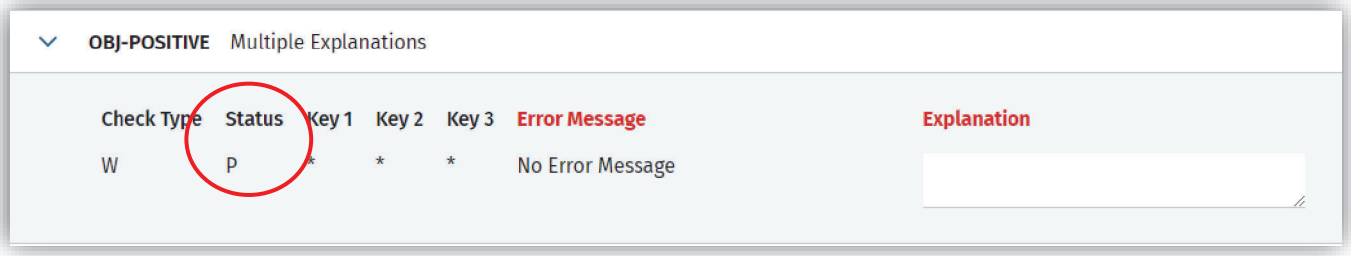
. **CHECK TYPE –** The check type categorizes the severity of the check

- **(F)** Fatal exceptions must be corrected
- **(W/WC)** Warning/Warning with Calculation exceptions must be corrected or, if the data is correct, must be explained.
- **(O)** Informational exceptions should be corrected or, if the data is correct, explanation is optional but encouraged



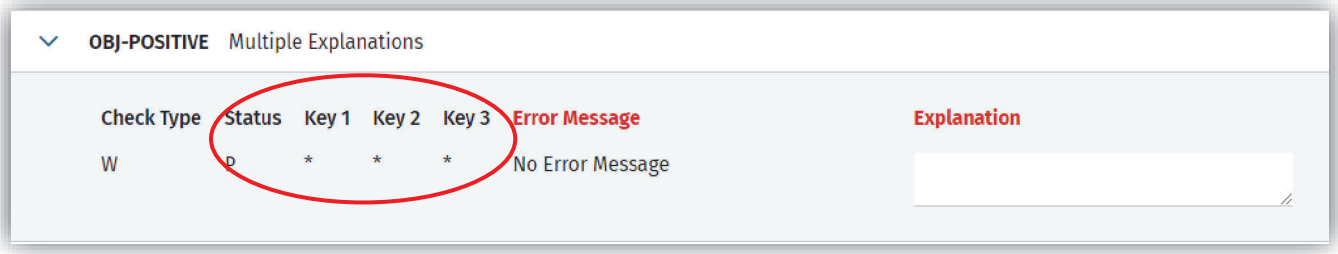
STATUS – The status field indicates the current status of the check and is directly dependent on the LEA's data or explanations

- **(F)** Fatal
- **P –** Passed No exception exists, it's an Informational check that automatically passed, or an exception has been corrected.
- **E –** Explained An explanation has been provided for a nonfatal exception
- **W –** Warning The item has not been explained yet explanation is optional but encouraged



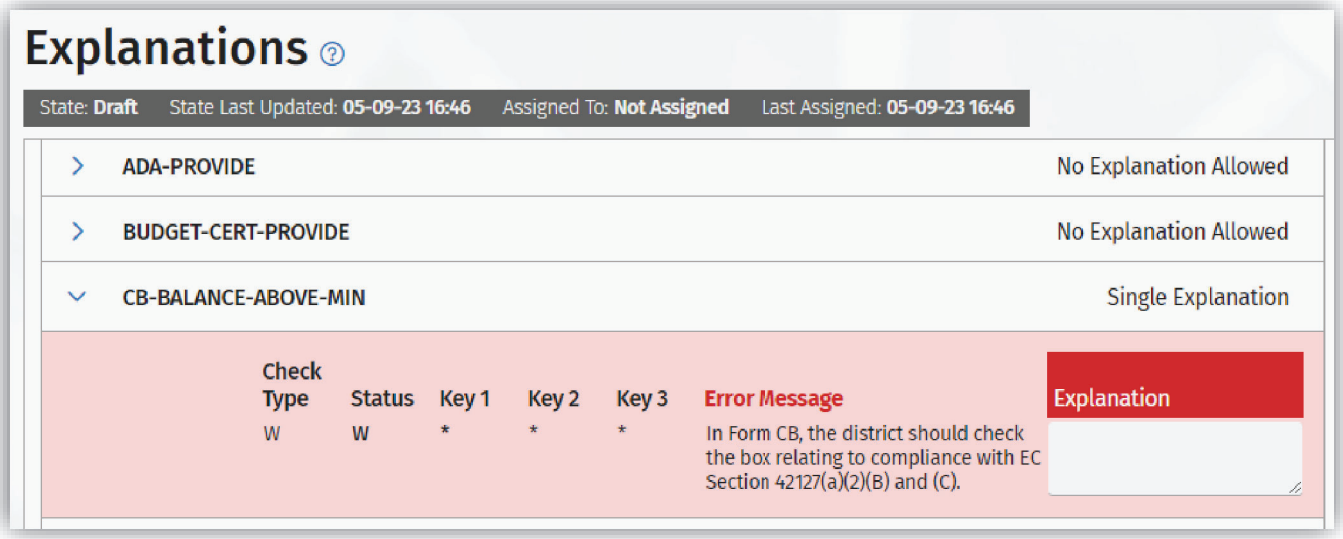
KEY1, KEY2, KEY3 - The key fields provide information that, when combined with the TRCID, may help users identify the accounting information to be reviewed

- **KEY1** - Fund
- **KEY2** – Resource
- **KEY3** – Object



Review TRC Outcomes

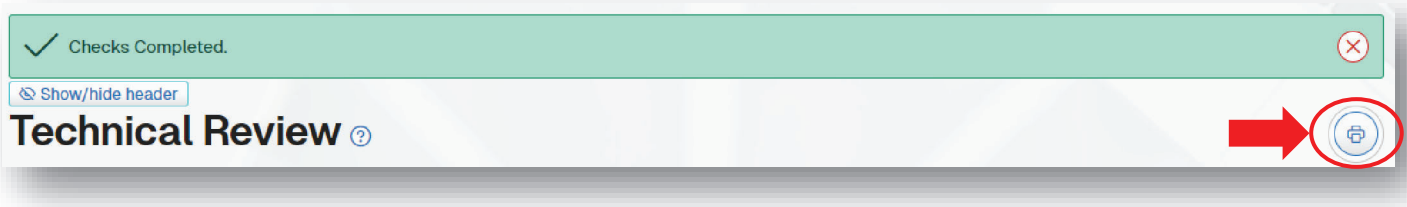
- Expand the TRC to view the details of the TRC
- Check the Severity and Status
- Check the error message and detail, if applicable, associated with the error



- Enter an explanation in the Explanation field narrative form
- Click the Save button to save your explanation for the TRC exception(s)

Print TRC Outcomes

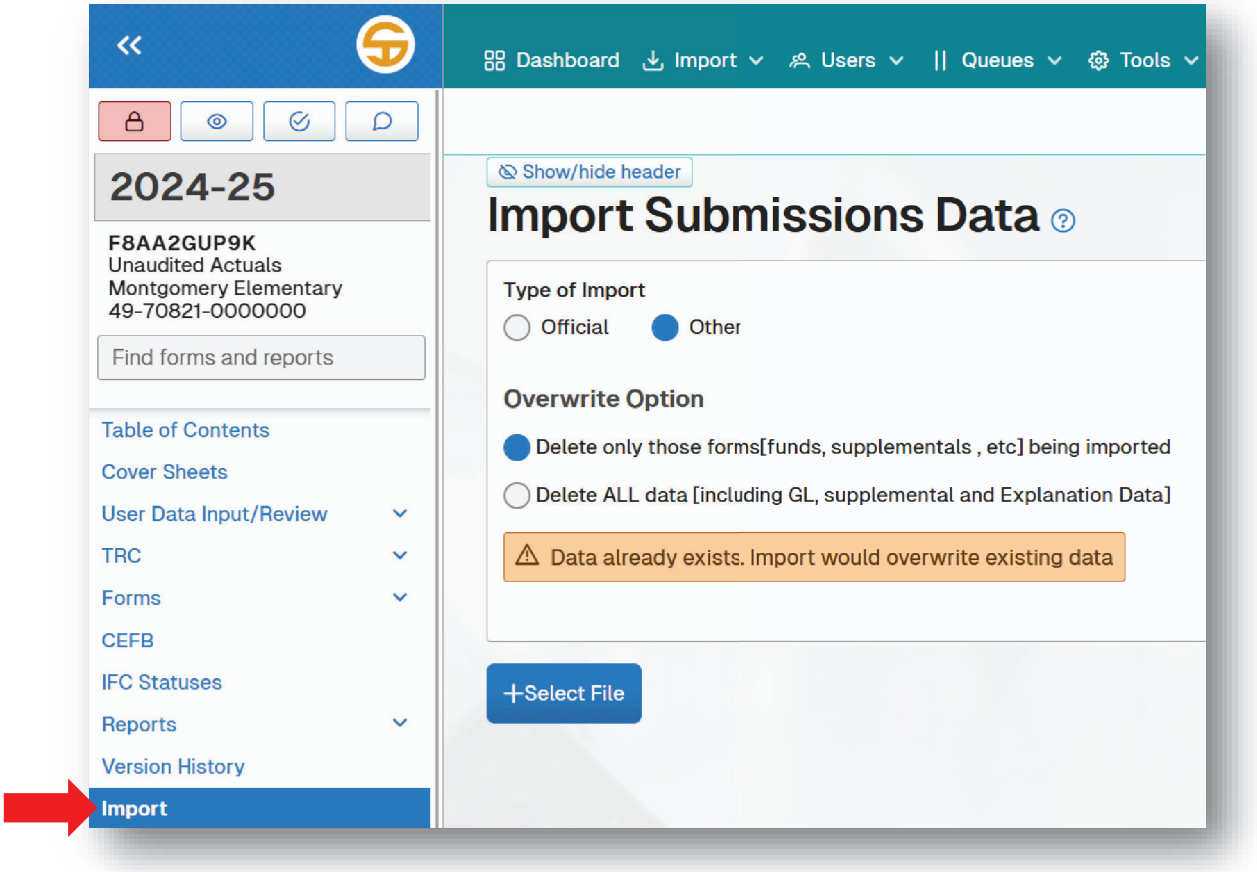
Ability to Print the TRC report for further review.



TRC Corrections Re-Import into SACS

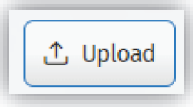
Once the TRCs are corrected in Frontline ERP the UA data will need to be extracted and imported into SACS again.

The correcting entries can be updated within the Draft Dataset without overriding all other data.



From within the Dataset Submission screen go to **Import** on the **left navigation bar**

- Click Import
- Other
- Overwrite Option
- **Delete only those forms (funds, supplementals, etc.) being imported**
- Click **+ Select File**
- Locate new Frontline ERP export file
- Click Open to get the Upload button
- Click **Upload** complete the import process



Be sure to run TRCs again after re- importing!

SACS Data Processing Sequence

The Forms module provides authorized users the ability to view, edit, and save data via the forms functionality on the left navigation pane. The Forms module has Funds, Supplementals and Criteria & Standards (4) sections.
https://docs.sacs-cde.org/2024-25/News/Procedures/dataBudgetUA/

It allows viewing of the different elements of the submission. The Forms module also receives input from the Components of Ending Fund Balance (CEFB) module and stores Internal Form Check errors in the IFC Statuses module.

The forms are available based on the LEA type and reporting period. The supplemental data forms are designed to provide required certifications, permit entry of specific information relating to certain programs, and demonstrate compliance with statutory requirements.

There are three different displays within the budget and unaudited actual fund forms:

- **Expenditures by Object**—Displays summarized and detailed revenues, expenditures, and other financing sources and uses by major object in the operating statements and includes year end balances in the fund reconciliation.
- **Expenditures by Function**—Contains the same data as expenditures by object; however, the expenditures section is displayed by major function rather than object and is only summarized.
- **Restricted Detail**—Displays detail of restricted balances by resources

- **Form A**—To collect attendance data used in other forms and calculations within the SACS Web System. Complete, save, and print.
- **Form CAT (unaudited actuals period only)—**To calculate the year end accruals for categoricals prior to reporting them in the general ledger.
- **Import/User Data Input**—Import general ledger budget and actual data from the LEA accounting system. Manually input, using the User Data Input/Review screen, any general ledger data that is not maintained in the LEA accounting system. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.



TRC Import and TRC General Ledger—Run the TRC-Import and TRC-General Ledger modules for budget and actual data to check the imported and manually entered general ledger data for valid SACS Web System codes, combinations of codes, ending fund balances, interfund and intrafund balances, components of ending fund balances, and various other balances. Fatal exceptions must be corrected; warning exceptions must be corrected or, if the data is correct, must be explained; informational exceptions should be corrected or, if the data is correct, an explanation is optional but encouraged.

- **General Ledger Data Corrections**—Make general ledger data corrections, as necessary, in the LEA accounting system, and then reimport the applicable fund(s). Rerun TRC-Import and TRC-General Ledger to verify changes. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **Form PCRAF (unaudited actuals period only)—**To provide allocation factors if there are expenditures in support functions with an undistributed goal.
- **Form PCR (unaudited actuals period only)**
- **Forms CEA/CEB**
- **Forms ASSET, DEBT, ICR, L, ESMOE, SEAS, and SEA**, if applicable.
- **Form GANN** if applicable (unaudited actuals period only).
- **TRC Supplemental**—Run the TRC-Supplemental module, which checks for required supplemental forms (and criteria and standards review forms during the budget period) and conditions within those forms. Fatal exceptions must be corrected; warning exceptions must be corrected or, if the data is correct, must be explained.
- **Supplemental Data Changes**—Make supplemental data changes, as necessary, in the applicable supplemental forms. If it is necessary to make changes to, and subsequently reimport, general ledger data, see the next step for General Ledger Data Corrections. Re-run TRC-Supplemental to verify changes.
- **General Ledger Data Corrections**—Make general ledger data corrections, as necessary, in the LEA accounting system or in the Components of Ending Fund Balance/Net Position screen, and then reimport the applicable fund(s), if necessary. Rerun TRC-Import and TRC-General Ledger to verify changes. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **Components of Ending Fund Balance/Net Position**—Within the Components of Ending Fund Balance/Net Position screen, enter or revise applicable components of ending fund balance/net position by resource. Rerun TRC-Import and TRC-General Ledger to verify changes. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **Form CA(unaudited actuals period only)—**Unaudited Actuals Certification. Review the Summary of Unaudited Actual Data Submission worksheet to verify critical data elements.
- **Fund Forms** When the general ledger data is finalized, open, review, and print fund forms as necessary. **Save Form 01**, most importantly during budget period, so applicable data will extract appropriately into Form 01CS and Form MYP.
- **TRC-Supplemental**—Re-run TRC–Supplemental checks to verify that the criteria and standard review form has been completed as required.
- **TRC Export Validation**—Run the TRC-Export Validation module, which checks for required forms, forms that have unbalanced or incomplete data, and forms that need to be opened and saved due to general ledger and/or supplemental data changes (dependencies). See Attachment E for information about clearing form dependencies.
- **Technical Review Checklist**, All—To verify all exceptions have been corrected, or explained where applicable.

- **Table of Contents**—Shows the fund and supplemental reports that contain data and/or have been saved. Upon selecting this form, the SACS Web System will automatically generate the contents based on the information in the database. View or print the Table of Contents to ensure all applicable forms are completed. You may find it helpful to compare the Table of Contents to Attachment A of this user guide. In addition, all fund, supplemental, and criteria and standards review forms can be printed from the Table of Contents window.
- **Export**—Export data using the Official option for submission to the reviewing agency, if required.

- **Submission to SCOE** - Promote to ***New Dataset Submission*** and email SCOE Fiscal Management Advisor for review.
    - If you are an **independent charter**, then the dataset is first promoted to the sponsoring District, then they will promote to SCOE as 2nd Level LEA.

SACS Form Dependencies

It is important to complete the forms in order of dependency.

https://docs.sacs-cde.org/2024-25/News/Procedures/Appendix/Appendix_E/

Many of the forms in the software are dependent on data from other forms (supplemental data) and/or funds (general ledger data). Those dependent forms must be opened and saved to re-extract the most current data any time relevant general ledger (GL) or supplemental data are changed. If dependent forms are not opened and saved after relevant general ledger or supplemental data are changed, the dependent forms will not be accurate. The technical review checklist will identify such occurrences via the fatal export check CHK-DEPENDENCY and will not allow an official export of the data until the dependent forms are opened and saved.

The following tables list all of the dependent forms and the general ledger ("Funds") or supplemental ("Forms") data upon which they are dependent. If any funds or forms listed in the "Dependent on" columns are changed, then the applicable "Dependent Forms" must be subsequently opened and saved.

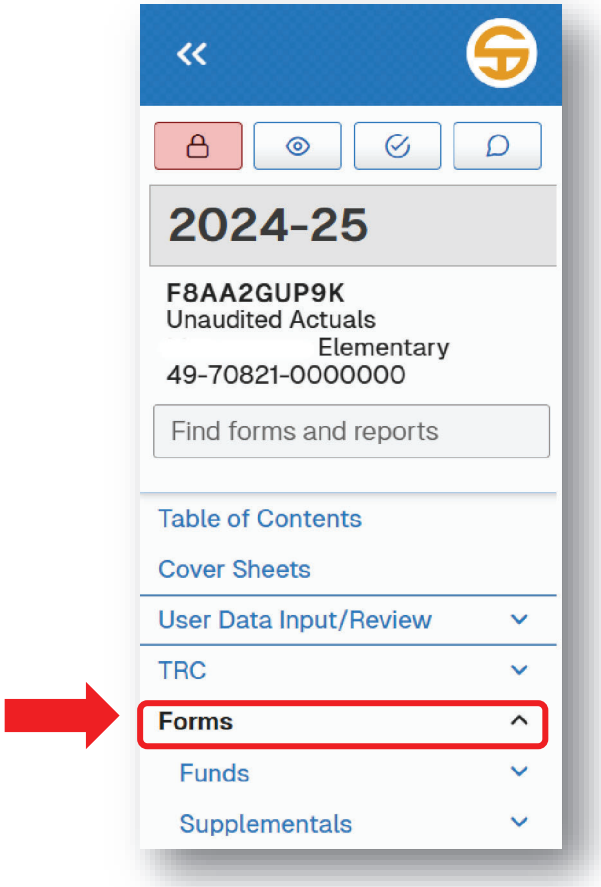
To avoid a cyclical CHK-DEPENDENCY exception, the dependent forms should be opened and saved in the order listed in the "Dependent Forms" column.

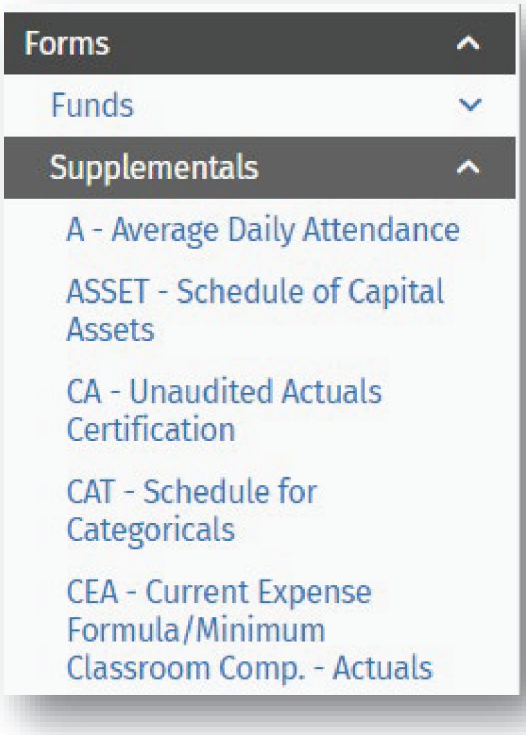
UNAUDITED ACTUALS PERIOD

Dependent Forms (save these forms in this order)	Dependent on	
	Forms	Funds (GL)
01		01
CEA		01
ESMOE	A	01, 09, 13, 61, 62
GANN	A	01, 09, 62
ICR		01, 08, 09, 11, 12, 13, 19, 57, 61, 62
L		All funds
PCRAF		01, 09, 62
PCR	PCRAF	01, 09, 11, 12, 13, 19, 57, 61, 62
CA	CEA, GANN, ICR, ESMOE	
SEMA	PCR	01, 09, 62
SEMB	PCR	01, 09, 62

SACS Forms and Supplementals

Within the Forms Section of the Navigation Pane the Supplementals forms are listed in Alphabetical Order, be sure to open and edit in Dependency Order. Use the Quick Check button to check if TRCs are passing before opening the forms. The next section will cover the forms in detail. https://sacs-cde.org/submission/D8AK6HAFPH/forms/supplementals/a

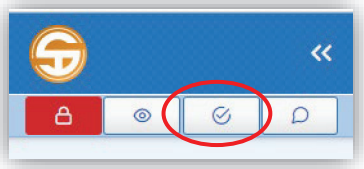




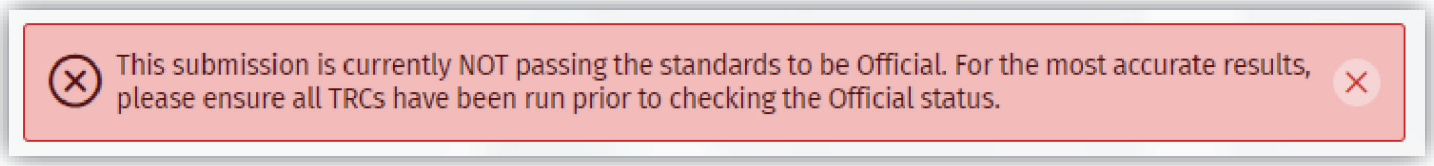
Quick TRC Check

Do a quick check to confirm that TRCs have been resolved.

- Click on the Check button



If message appears as “Not passing” then the TRCs need to be reviewed and resolved.



District: Tab A

Average Daily Attendance Form A

202x-2x Unaudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	A see page ADA -8	B see page ADA -11	C see page ADA-4	D	D	D
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)	*Line 2 (P-2 and Annual): Basic-Aid Choice non-resident ADA is reported separately on line 2. See actual report of attendance for breakdown. Lines 1 and 2 should total LEA Subtotal Column on District County Wide attendance report.*					
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
5. District Funded County Program ADA	A	B	Use:	D	D	Use:
a. County Community Schools			CY P-2			CY P-2
b. Special Education-Special Day Class	see page ADA -10	see page ADA - 13	CY P-2			CY P-2
c. Special Education-NPS/LCI			CY P-Annual			CY P-Annual
d. Special Education Extended Year			CY P-Annual			CY P-Annual
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

District NPS & ESY!!!

COE NPS & ESY!!!

Column A: Use the P-2 2024-25 Co-Wide report of attendance (see attached pages ADA- 8 & 10)

Column B: Use the P-Annual 2024-25 Co-Wide report of attendance (see attached pages ADA- 11 & 13)

Column C: (Row A-1) Districts funded off the better of current year, prior year, or prior three year average for regular ADA plus use CY annual ADA for NPS and ESY. See ADA-4 & 5 for more information. (Row A-2) DOC = CY P-2.

Column D: See 2025-26 budget assumptions used for P-2 and P-Annual ADA. Estimated funded ADA should match the funded ADA on the Adopted Budget LCFF Calculator ADA Tab (see page ADA- 6 & 7 for more information).

Reminder!

HH, NPS/LCI & Ext Year ADA reported in Row #1

COE ADA is reported in Section #5

COE: Tab B

202x-2x naudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

THIS PAGE ONLY USED BY THE COUNTY OFFICE OF EDUCATION

Charter: Tab C

202x-2x Unaudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	see page ADA - 9	see page ADA - 12	See Line #1 notes below			
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	see page ADA - 9	see page ADA - 12	See Line #5 notes below			
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Row #1:

- Report data for Charter School ADA whose financial data is reported in the District's General Fund.
- For 24-25 Unaudited Actuals columns, use the "LEA Total" column of the P-2 (see ADA-9) & Annual (see ADA-12) Co-wide Charter report of attendance. Charters are funded off of current year ADA.
- For 25-26 Budget columns, see 25-26 Budget Assumptions used for P-2 and Annual ADA. Estimated Funded ADA should match the Funded ADA on LCFF Calculator ADA Tab.

Row #5:

- Report data for Charter School ADA whose financial data is reported in Fund 09 or Fund 62.
- See Row #1 for same detailed instructions.

Balancing Funded ADA on Form A Row #1 24-25 Unaudited Actuals Using Countywide Reports

Countywide Report P-2 (sample data only):

202x-2x SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-2 (As reported on the District/Charter Attendance Report)

SONOMA COUNTY OFFICE OF EDUCATION

LEA #	LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA CDS TK/K-3	LEA CDS 4-6	LEA CDS 7-8	LEA CDS 9-12	LEA TOTAL
	ELEMENTARY & HIGH SCHOOL DISTRICTS																		
01	ALEXANDER VALLEY	63.67	44.16							107.83									107.83
05	BELLEVUE	921.37	600.28			1.31	0.43			1,523.39	7.67	3.89							1,534.95
06	BENNETT VALLEY	498.05	348.18							846.23									846.23
11	❖ CINNABAR	18.51								18.51	1.01								19.52
15	❖ DUNHAM		8.70							8.70									8.70

A

Countywide Report P-Annual (sample data only):

202x-2x ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-Annual (As reported on the District/Charter Attendance Report)

SONOMA COUNTY OFFICE OF EDUCATION

LEA #	LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA CDS TK/K-3	LEA CDS 4-6	LEA CDS 7-8	LEA CDS 9-12	LEA TOTAL
	ELEMENTARY & HIGH SCHOOL DISTRICTS																		
01	ALEXANDER VALLEY	63.44	47.34							110.78									110.78
05	BELLEVUE	876.65	583.42							1,460.07	2.07	2.45							1,464.59
06	BENNETT VALLEY	517.79	356.09							873.88		0.96							874.84
11	❖ CINNABAR	14.02								14.02									14.02
15	❖ DUNHAM		7.81							7.81									7.81

B

C

A: District LEA Regular ADA (includes Home and Hospital and Special Day Class) is funded off the better of:

- Current year P-2
- Prior year P-2
- 3- prior year average

B: Special Day Class Extended Year ADA funded off of current year P-Annual

C: LEA NPS funded off of current year P-Annual

A + B + C = Row #1, Column C Funded ADA

202x-2x Unaudited Actuals
AVERAGE DAILY ATTENDANCE — Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)						

Balancing Funded ADA on Form A Row #5a-d using Countywide Reports

Form A
Tab A - District ADA Section 5

Section 5 is for COE ADA only!

5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.70	1.70	1.70	1.70	1.70	1.70
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.20	.20	.20	.20	.20	.20
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.90	1.90	1.90	1.90	1.90	1.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	866.70	866.70	920.92	862.00	862.00	886.35
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Below is a sample of a certified Countywide report. Each program should be reported with the applicable program on Form A.

5a 5b 5c 5d

202x-202x SECOND PERIOD - AVERAGE ATTENDANCE P-2 COE (AS PER THE DISTRICT FUNDED COE PROGRAM REPORT)

SONOMA COUNTY OFFICE OF EDUCATION

LEA #	LEA NAMES	COUNTY COMMUNITY SCHOOLS (A-1) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - SPL. DAY CLASS (A-2) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - NONPUBLIC/LCI (A-3) TK/K-3	4-6	7-8	9-12	CO. EXTENDED YEAR (SDC,NPS, & LCI) (A-4) TK/K-3	4-6	7-8	9-12	LEA TOTAL

Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
5. District Funded County Program ADA						
a. County Community Schools			CY P-2			CY P-2
b. Special Education-Special Day Class	1.70	1.70	CY P-2 1.70	1.70	1.70	CY P-2 1.70
c. Special Education-NPS/LCI			CY Annual			CY Annual
d. Special Education Extended Year	.20	.20	CY Annual .20	.20	.20	CY Annual .20

- Countywide report is broken down by Program AND Grade span
- Form A is broken down by Program only
- **5a** County Community Schools is funded off of **Current Year P-2**
- **5b** Special Education - Special Day Class is funded of off **Current Year P-2**
- **5c** Special Education - NPS/LCI is funded off of **Current Year Annual**
- **5d** Special Education Extended Year is funded off of **Current Year Annual**

Calculating P-2 versus Funded ADA using LCFF Calculator for 25-26 Adopted Budget Form A Columns

Calculating P-2 versus Funded ADA

ADA Tool

ADA used for Form A, SACS MYP, and Criteria & Standards

		Adopted Budget							
		Prior Year		Current Year		Year 2		Year 3	
		P-2 Est.	Funded *	P-2 Est.	Funded *	P-2 Est.	Funded *	P-2 Est.	Funded *
	District + NPS	864.80	919.02	860.10	884.45	855.40	864.05	850.70	859.22
	COE	1.90	1.90	1.90	1.90	1.90	1.90	0.95	0.95
	Total	866.70	920.92	862.00	886.35	857.30	865.95	851.65	860.17
Form A	Line A4	864.80	919.02	860.10	884.45	855.40	864.05	850.70	859.22
Form A	Line A5	1.90	1.90	1.90	1.90	1.90	1.90	0.95	0.95
Form A	Line A6	866.70	920.92	862.00	886.35	857.30	865.95	851.65	860.17
	charter A								
	charter B								
	charter C								
	charter D								
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* *NPS is always funded off CY Annual*
* *COE is always funded off CY P-2 OR P-Annual depending on program (see table)*
* *Charters are always funded off CY*

LCFF Calculator Data Entry Tab	PY	CY	YR #2	YR #3
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)				
Grades TK-3	518.03	515.16	513.24	510.42
Grades 4-6	344.02	342.14	339.36	338.38
Grades 7-8				
Grades 9-12				
TOTAL CURRENT YEAR ADA	862.05	857.30	852.60	848.80
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
Grades TK-3	0.85	0.90		
Grades 4-6	1.90	1.90	2.80	1.90
Grades 7-8				
Grades 9-12				
TOTAL NPS-CDS (Annual)	2.75	2.80	2.80	1.90
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).				
DISTRICT TOTAL	864.80	860.10	855.40	850.70
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
Grades TK-3	0.95	0.95		
Grades 4-6	0.95	0.95	1.90	0.95
Grades 7-8				
Grades 9-12				
COUNTY TOTAL	1.90	1.90	1.90	0.95
RATIO: District ADA-to-Enrollment	94.00%	94.00%	94.00%	94.00%
RATIO: County ADA-to-Enrollment	95.00%	95.00%	95.00%	95.00%

P-2 Estimate

LCFF Calculator Data Entry Tab

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)				
Grades TK-3	518.03	515.16	513.24	510.42
Grades 4-6	344.02	342.14	339.36	338.38
Grades 7-8				
Grades 9-12				
TOTAL CURRENT YEAR ADA	862.05	857.30	852.60	848.80
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
Grades TK-3	0.85	0.90		
Grades 4-6	1.90	1.90	2.80	1.90
Grades 7-8				
Grades 9-12				
TOTAL NPS-CDS (Annual)	2.75	2.80	2.80	1.90
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tk. & Open Enrollment) (For calculating EPA only, this ADA is not included in the LCFF funding calculation).				
DISTRICT TOTAL	864.80	860.10	855.40	850.70
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
Grades TK-3	0.95	0.95		
Grades 4-6	0.95	0.95	1.90	0.95
Grades 7-8				
Grades 9-12				
COUNTY TOTAL	1.90	1.90	1.90	0.95
RATIO: District ADA-to-Enrollment	94.00%	94.00%	94.00%	94.00%
RATIO: County ADA-to-Enrollment	95.00%	95.00%	95.00%	95.00%

Funded NPS & COE

LCFF calculator ADA Tab

Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	550.89	527.94	516.55	515.48
Grades 4-6	365.38	353.71	344.70	341.84
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	916.27	881.65	861.25	857.32
	3-PY Average	*3-PY Average*	*3-PY Average*	*3-PY Average*
NPS, CDS, & COE Operated				
Grades TK-3	1.80	1.85	-	-
Grades 4-6	2.85	2.85	4.70	2.85
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	4.65	4.70	4.70	2.85
ACTUAL ADA *(Current Year Only)*				
Grades TK-3	519.83	517.01	513.24	510.42
Grades 4-6	346.87	344.99	344.06	341.23
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	866.70	862.00	857.30	851.65
TOTAL FUNDED ADA				
Grades TK-3	552.69	529.79	516.55	515.48
Grades 4-6	368.23	356.56	349.40	344.69
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Funded ADA	920.92	886.35	865.95	860.17
Funded Difference (Funded ADA less Actual ADA)	*54.22*	*24.35*	*8.65*	*8.52*

Funded District

Verify total Funded ADA matches

2024-25 P-2 Correction for AN

2024-25 SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE

P-2 Corrected (As reported on the District/Charter Attendance Report)

as of 6/30/25

SONOMA COUNTY OFFICE OF EDUCATION

LEA #		LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	4-6	7-8	9-12	LEA SUB TOTAL	LEA NPS TK/K-3	4-6	7-8	9-12	LEA CDS TK/K-3	4-6	7-8	9-12	LEA TOTAL
		ELEMENTARY & HIGH SCHOOL DISTRICTS																		
01		ALEXANDER VALLEY	63.67	44.16							107.83									107.83
05		BELLEVUE	921.37	600.28			1.31	0.43			1,523.39	7.67	3.89							1,534.95
06		BENNETT VALLEY	498.05	348.18							846.23									846.23
11	❖	CINNABAR	18.51								18.51	1.01								19.52
15	❖	DUNHAM		8.70							8.70									8.70
17	❖♦	FORESTVILLE	60.93								60.93									60.93
18		FORT ROSS	3.82	4.35	7.42						15.59									15.59
20	❖	GRAVENSTEIN	35.33								35.33	0.92	0.23	0.92						37.40
22	❖	GUERNEVILLE	11.68								11.68	0.23	0.94	0.67						13.52
24	❖	HARMONY	58.54								58.54	1.35	0.24							60.13
26		HORICON	27.79	25.81	10.03						63.63									63.63
46		KASHIA	2.39	2.46	1.60						6.45									6.45
29	♦	KENWOOD	60.45	56.29							116.74									116.74
31	❖	LIBERTY	54.17								54.17									54.17
34	❖	MARK WEST	250.46	149.28							399.74	3.01	3.57							406.32
35		MONTE RIO	30.52	18.42	12.12						61.06									61.06
36		MONTGOMERY	12.34	6.43	3.19						21.96									21.96
38	❖	OAK GROVE	77.09								77.09		2.22	2.00						81.31
39	❖	OLD ADOBE	154.39	130.33							284.72	0.91	2.12							287.75
85	❖	PETALUMA CITY ELEM	906.42	641.09			2.50	1.48			1,551.49	1.50	2.24							1,555.23
85	❖	PETALUMA HIGH			1,207.07	2,820.59			0.85	2.69	4,031.20			8.63	19.32					4,059.15
43	❖	PINER-OLIVET	132.01	112.54							244.55	3.83	8.21	0.11						256.70
47	❖	RINCON VALLEY	727.52	453.70			3.95	1.84			1,187.01	4.61	4.65							1,196.27
48	❖	ROSELAND	878.69	619.91							1,498.60	1.09	3.60	1.65	2.58					1,507.52
86	❖	SANTA ROSA CITY ELEM	1,745.00	1,165.34			8.44	3.60			2,922.38	8.42	14.34							2,945.14
86	❖	SANTA ROSA CITY HIGH			1,997.16	6,429.74			2.19	6.39	8,435.48			19.42	99.55					8,554.45
51	❖	SEBASTOPOL	203.66	138.43	101.51						443.60	1.42	1.83	0.28						447.13
53	❖	TWIN HILLS	186.47	100.58							287.05	0.12								287.17
54		TWO ROCK	83.38	44.73							128.11									128.11
60		WAUGH	424.11	329.36							753.47	1.14	1.57							756.18
61		WEST SIDE	76.52	46.22							122.74									122.74
71		WEST SO. CO. HIGH	12.63	5.59	4.31	1,404.61	0.69	0.17	0.28	0.83	1,429.11				11.94					1,441.05
62		WILMAR	140.68	86.91							227.59		0.73							228.32
64	❖	WRIGHT	403.70	293.06							696.76	2.27	4.93							703.96
		UNIFIED SCHOOL DISTRICTS																		
81		CLOVERDALE UNIF	369.46	259.27	190.09	378.07	0.99	0.30	0.13	0.43	1,198.74	1.05	2.88	2.23	4.05					1,208.95
82	❖	COTATI-ROHNERT PARK	1,802.72	1,270.23	847.96	1,975.08	3.10	0.61	0.69	2.05	5,902.44	2.12	5.59	5.24	27.25					5,942.64
84	♦	GEYSERVILLE UNIF	50.31	47.24	25.92	58.87					182.34									182.34
87		HEALDSBURG UNIF	255.29	203.04	202.40	492.07					1,152.80	0.98		2.67	9.94					1,166.39
88	❖	SONOMA VALLEY	777.96	576.19	443.33	1,025.17	0.85	0.61	0.53	0.22	2,824.86	2.62	2.73	7.75	18.67					2,856.63
63	❖	WINDSOR UNIF	631.52	500.24	533.72	1,712.55	1.50	1.14	0.29	0.55	3,381.51	3.78	8.90	8.97	11.36					3,414.52
		TOTAL FOR DISTRICTS	**12,149.55**	**8,288.36**	**5,587.83**	**16,296.75**	**23.33**	**10.18**	**4.96**	**13.16**	**42,374.12**	**50.05**	**75.41**	**60.54**	**204.66**					**42,764.78**

❖ Charter Sponsoring District
♦ District of Choice Included

P-2 Corrected District

Use for District Tab: A Row #1 - 2024-25 Unaudited Actuals P-2 ADA Column

Exception - BA Choice non-resident ADA is reported separately on Form A, Row #2. See the attendance report for breakdown. Form A Row #1 and #2 should total to this "LEA Total" column.

2024-25 P-2 Correction for AN

SONOMA COUNTY OFFICE OF EDUCATION

2024-25 SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE

P-2 (As reported on the District/Charter Attendance Report)
as of 6/30/25

LEA #		LEA NAMES	LEA REGULAR ADA TK/K-3	4-6	(Includes: Cont., HH, SDC (reg.yr)) 7-8	9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA TOTAL
		CHARTER SCHOOLS														
11	◆	CINNABAR CHARTER	59.51	56.87	23.15						139.53					139.53
62		CRP CREDO HS CHARTER				415.93					415.93					415.93
16	◆	DUNHAM CHARTER	109.07	52.19							161.26					161.26
17	◆	FORESTVILLE ACADEMY	38.03	53.71	47.69						139.43					139.43
20	◆	GRAVENSTEIN CHARTER	283.63	155.72							439.35					439.35
20	◆	GRAVENSTEIN HILLCREST M. CHTR.		88.35	189.74						278.09					278.09
69		GUERNEVILLE CALIFORNIA PACIFIC CHRT	41.50	30.70	36.46	86.03					194.69					194.69
22	◆	GUERNEVILLE CHARTER	75.64	47.79	31.12						154.55					154.55
23		HARMONY PATHWAYS CS	80.86	65.98	60.91	134.23					341.98					341.98
24	◆	HARMONY SALMON CREEK CS	38.04	65.64	41.49						145.17					145.17
33	○	LIBERTY CA VIRTUAL ACADEMY	211.06	188.70	191.08	360.05	0.16	0.03	0.11	0.11	951.30	0.69		0.11	2.09	954.19
89		LIBERTY HEARTWOOD CHRT	371.31	213.98	93.34	16.35					694.98					694.98
31	◆	LIBERTY ELEM CHARTER	74.98	81.47							156.45					156.45
31		LIBERTY INDP STUDY	0.42								0.42					0.42
34	◆	MARK WEST RIEBLI CHARTER	243.48	139.46							382.94					382.94
34	◆	MARK WEST SAN MIGUEL CS	227.40	153.62							381.02					381.02
34		MARK WEST CHARTER	3.72	2.79	107.51						114.02					114.02
38	◆	OAK GROVE WILLOWSIDE CS	176.74	212.80	279.19						668.73					668.73
42		OAK GROVE PIVOT CHARTER	18.47	20.00	48.66	268.77					355.90					355.90
39	◆	OLD ADOBE CHARTER	143.31	122.29							265.60					265.60
39	◆	OA LOMA VISTA IMMERSION CHTR	280.62	144.05							424.67					424.67
39	◆○	OLD ADOBE MIWOK VALLEY CHTR.	160.32	108.50			0.70	0.46			269.98					269.98
39	◆	OLD ADOBE SONOMA MTN. CHTR.	246.26	160.44							406.70					406.70
40		OLD ADOBE RIVER MONTESSORI	101.57	33.19							134.76					134.76
12		PETALUMA LIVE OAK CS	124.67	81.64	49.32						255.63					255.63
85	◆	PETALUMA ACCELERATED CHARTER			107.89						107.89					107.89
85	◆	PETALUMA PENNGROVE CHARTER	289.34	155.98							445.32					445.32
85	◆	PETALUMA MARY COLLINS CS	204.10	172.94	87.04						464.08					464.08
85	◆	PETALUMA DUAL LANGUAGE IMMERSION			28.44						28.44					28.44
43		PINER OLIVET CHARTER (POCS)			200.00						200.00					200.00
43		P.O. NW PREP. CHARTER	7.01	3.45	39.73	76.65					126.84					126.84
43	◆	P.O. SCHAEFER CHARTER	158.95	128.67							287.62					287.62
43	◆	P.O. OLIVET CHARTER	191.44	114.66							306.10					306.10
47		RINCON VALLEY SPRING LAKE CHARTER	36.24	12.55	312.49						361.28					361.28
47	◆	RINCON VALLEY BINKLEY	206.85	124.49							331.34					331.34
47	◆	RINCON VALLEY MANZANITA CHARTER	188.68	153.46							342.14					342.14
47	◆	RINCON VALLEY VILLAGE ELEM	203.45	153.71							357.16					357.16
47	◆	RINCON VALLEY WHITED CHTR	176.20	130.10							306.30					306.30
19		ROSELAND CS	3.20	0.46	442.02	717.14					1,162.82					1,162.82
86		SANTA ROSA CS FOR THE ARTS	145.27	129.61	78.08						352.96					352.96
86		SR CESAR CHAVEZ LANG ACDMY	297.69	157.34	270.38						725.41					725.41
86		SANTA ROSA FRENCH AMERICAN	310.64	151.51	35.79						497.94					497.94
86		SANTA ROSA ACCEL. CS		123.60							123.60					123.60
07		SANTA ROSA KID ST CS	73.34	37.66							111.00					111.00
02		SEBASTOPOL INDEP. CS	133.13	86.54	54.30		0.06	0.08	0.03		274.14					274.14
70		SONOMA CHARTER	98.89	70.41	38.12						207.42					207.42
32		SONOMA WOODLAND STAR	112.06	75.94	41.30						229.30					229.30
53		TWIN HILLS ORCHARD VIEW CS	29.23	46.59	35.97	101.26					213.05					213.05
21		TWIN HILLS SUNRIDGE CS	122.75	81.10	31.82						235.67	1.05	0.92			237.64
53	◆	TWIN HILLS MIDDLE CS		59.21	133.78						192.99					192.99
63		WINDSOR CALI CALMECAC CHARTER	495.47	313.33	203.73						1,012.53					1,012.53
66		WINDSOR VILLAGE CS	55.31	38.22	18.35						111.88					111.88
64	◆	WRIGHT CHARTER	196.29	141.58	92.63						430.50					430.50
		TOTAL CHARTERS	**6,846.14**	**4,942.99**	**3,451.52**	**2,176.41**	**0.92**	**0.57**	**0.14**	**0.11**	**17,418.80**	**1.74**	**0.92**	**0.11**	**2.09**	**17,423.66**
												DISTRICT LEA CDS FROM PAGE #1 (N/A FOR CHARTERS)				
		TOTAL DISTRICT & CHARTER ADA	**18,995.69**	**13,231.35**	**9,039.35**	**18,473.16**	**24.25**	**10.75**	**5.10**	**13.27**	**59,792.92**	**51.79**	**76.33**	**60.65**	**206.75**	**60,188.44**

PAGE 2 OF 2 (◆ Financial Data merged with District's General Fund in SACS)
○ P-2 Correction for AN 6/30/25 (BAS correction only for Miwok)

Use for Charter Tab: C Row #1 or #5 - 2024-25 Unaudited Actuals P-2 ADA Column

P-2 Corrected Charter

Remember! Countywide reports are broken out by program and grade span. Form A is broken out by program only!

2024-25 P-2 Correction for AN

2024-25 SECOND PERIOD - AVERAGE ATTENDANCE P-2 Corrected COE (AS PER THE DISTRICT FUNDED COE PROGRAM REPORT)

SONOMA COUNTY OFFICE OF EDUCATION 5a 5b 5c 5d as of 6/30/25

LEA #	LEA NAMES	COUNTY COMMUNITY SCHOOLS (A-1) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - SPL. DAY CLASS (A-2) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - NONPUBLIC/LCI (A-3) TK/K-3	4-6	7-8	9-12	CO. EXTENDED YEAR (SDC,NPS, & LCI) (A-4) TK/K-3	4-6	7-8	9-12	LEA TOTAL
	SONOMA COUNTY ELEMENTARY & HIGH SCHOOL DISTRICTS																	
01	ALEXANDER VALLEY																	
05	BELLEVUE					5.56	4.51							0.69	0.39			11.15
06	BENNETT VALLEY					1.69	1.05							0.16	0.08			2.98
11	CINNABAR																	
15	DUNHAM																	
17	FORESTVILLE					1.30	0.85							0.11	0.01			2.27
18	FORT ROSS																	
20	GRAVENSTEIN					3.53		0.59						0.26				4.38
22	GUERNEVILLE					2.59	0.86							0.16	0.07			3.68
24	HARMONY															0.10		0.10
26	HORICON																	
46	KASHIA																	
29	KENWOOD									0.31	0.20				0.11			0.62
31	LIBERTY																	
34	MARK WEST					0.63	1.02							0.08	0.07			1.80
35	MONTE RIO																	
36	MONTGOMERY																	
38	OAK GROVE					0.42								0.03				0.45
39	OLD ADOBE						0.92								0.09			1.01
85	PETALUMA CITY ELEM					1.10								0.18				1.28
85	PETALUMA HIGH				0.43			0.60								0.10	0.03	1.16
43	PINER-OLIVET					4.29	5.32							0.49	0.20			10.30
47	RINCON VALLEY					1.13	1.13				0.44			0.14				2.84
48	ROSELAND					1.91	3.26							0.08	0.29			5.54
86	SANTA ROSA CITY ELEM					6.95	7.47				0.94			0.92	0.96			17.24
86	SANTA ROSA CITY HIGH			0.21	2.55			4.51	17.65			2.75	5.29			1.53	2.03	36.52
51	SEBASTOPOL																	
53	TWIN HILLS						0.93								0.09			1.02
54	TWO ROCK																	
60	WAUGH					0.40								0.02				0.42
61	WEST SIDE																	
71	WEST SO. CO. HIGH				0.01				4.33				1.43				0.30	6.07
62	WILMAR																	
64	WRIGHT					4.37	5.20							0.31	0.30			10.18
	SONOMA COUNTY UNIFIED SCHOOL DISTRICTS																	
81	CLOVERDALE UNIF					0.99		0.67	2.51					0.11			0.21	4.49
82	COTATI-ROHNERT PARK				1.03	2.14	1.24	2.06	10.56					0.11	0.20	0.11	1.26	18.71
84	GEYSERVILLE UNIF					0.27												0.27
87	HEALDSBURG UNIF							0.94								0.09	0.17	1.20
88	SONOMA VALLEY						0.98	0.96	10.21						0.09	0.10	0.94	13.28
63	WINDSOR UNIF				1.50	2.65	0.96			0.06	0.49			0.18	0.10			5.94
	OUT OF SONOMA COUNTY SCHOOL DISTRICTS																	
	SAINT HELENA UNIFIED																0.05	0.05
	CALISTOGA JOINT UNIFIED					0.82												0.82
	HOWELL MOUNTAIN ELEMEN					0.77												0.77
	TOTAL FOR ALL LEAS			**0.21**	**5.52**	**43.51**	**35.70**	**10.33**	**45.26**	**0.37**	**2.07**	**2.75**	**6.72**	**4.03**	**3.05**	**2.03**	**4.99**	**166.54**

ATTENDANCE COE
JUVENILE HALLS, HOME & CAMPS: ELEMENTARY = 3.96 SECONDARY = 48.71
PROBATION REFERRED, ON PROBATION OR PAROLE, EXPELLED: ELEMENTARY = 4.68 SECONDARY = 26.65
ADULTS IN CORRECTIONAL FACILITIES: 0.00

P-2 Corrected COE

Use for District Tab: A Row #5 - 2024-25 Unaudited Actuals P-2 ADA Column for District Funded County Programs ADA

2024-25 ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-Annual (As reported on the District/Charter Attendance Report)

SONOMA COUNTY OFFICE OF EDUCATION — as of 6/30/25

LEA #		LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	4-6	7-8	9-12	LEA SUB TOTAL	LEA NPS TK/K-3	4-6	7-8	9-12	LEA CDS TK/K-3	4-6	7-8	9-12	LEA TOTAL
		ELEMENTARY & HIGH SCHOOL DISTRICTS																		
01		ALEXANDER VALLEY	64.21	44.12							108.33									108.33
05		BELLEVUE	928.14	600.65			1.31	0.43			1,530.53	8.31	4.08							1,542.92
06		BENNETT VALLEY	498.76	347.18							845.94									845.94
11	❖	CINNABAR	18.46								18.46	1.04								19.50
15	❖	DUNHAM		8.73							8.73									8.73
17	❖♦	FORESTVILLE	60.59								60.59									60.59
18		FORT ROSS	3.88	4.44	7.19						15.51									15.51
20	❖	GRAVENSTEIN	35.77								35.77	0.92	0.25	0.91						37.85
22	❖	GUERNEVILLE	11.75								11.75	0.42	0.95	0.74						13.86
24	❖	HARMONY	58.56								58.56	1.81	0.66							61.03
26		HORICON	27.88	25.81	10.08						63.77									63.77
46		KASHIA	2.45	2.52	1.64						6.61									6.61
29	♦	KENWOOD	61.07	56.30							117.37									117.37
31	❖	LIBERTY	54.12								54.12									54.12
34	❖	MARK WEST	251.59	149.59							401.18	2.77	3.65							407.60
35		MONTE RIO	30.29	18.29	11.95						60.53									60.53
36		MONTGOMERY	12.48	6.47	3.36						22.31									22.31
38	❖	OAK GROVE	76.64								76.64	0.33	2.45	1.99						81.41
39	❖	OLD ADOBE	154.64	130.01							284.65	0.93	2.01							287.59
85	❖	PETALUMA CITY ELEM	913.86	640.27			2.50	1.48			1,558.11	1.79	1.95							1,561.85
85	❖	PETALUMA HIGH			1,204.27	2,801.13			0.85	2.69	4,008.94			9.04	19.08					4,037.06
43	❖	PINER-OLIVET	130.49	110.72							241.21	3.96	8.26	0.11						253.54
47	❖	RINCON VALLEY	731.25	455.42			3.95	1.84			1,192.46	4.92	4.52							1,201.90
48	❖	ROSELAND	882.64	622.27							1,504.91	2.05	3.63	1.59	2.38					1,514.56
86	❖	SANTA ROSA CITY ELEM	1,753.13	1,165.41			8.44	3.60			2,930.58	8.74	14.55							2,953.87
86	❖	SANTA ROSA CITY HIGH			1,991.42	6,398.37			2.19	6.39	8,398.37			19.15	96.93					8,514.45
51	❖	SEBASTOPOL	205.23	138.18	101.12						444.53	2.01	1.86	0.28						448.68
53	❖	TWIN HILLS	186.82	100.68							287.50	0.33								287.83
54		TWO ROCK	82.84	44.72							127.56									127.56
60		WAUGH	425.06	330.28							755.34	1.40	1.48							758.22
61		WEST SIDE	76.34	46.23							122.57									122.57
71		WEST SO. CO. HIGH	12.36	5.56	4.18	1,394.25	0.69	0.17	0.28	0.83	1,418.32				12.76					1,431.08
62		WILMAR	142.34	88.03							230.37		0.75							231.12
64	❖	WRIGHT	403.24	291.72							694.96	2.25	5.11							702.32
		UNIFIED SCHOOL DISTRICTS																		
81		CLOVERDALE UNIF	369.40	258.51	188.65	372.80	0.99	0.30	0.13	0.43	1,191.21		3.93	2.41	4.04					1,201.59
82	❖	COTATI-ROHNERT PARK	1,791.60	1,260.75	840.81	1,948.74	3.10	0.61	0.69	2.05	5,848.35	1.66	5.72	3.82	26.36					5,885.91
84	♦	GEYSERVILLE UNIF	49.64	47.32	26.01	57.56					180.53	0.32								180.85
87		HEALDSBURG UNIF	256.86	203.63	202.48	490.09					1,153.06	1.97		2.55	10.00					1,167.58
88	❖	SONOMA VALLEY	775.84	574.49	429.00	1,024.35	0.85	0.61	0.53	0.22	2,805.89	3.57	2.80	7.55	16.75					2,836.56
63	❖	WINDSOR UNIF	635.09	505.78	538.31	1,707.81	1.50	1.14	0.29	0.55	3,390.47	3.79	9.74	9.04	11.00					3,424.04
		TOTAL FOR DISTRICTS	**12,175.31**	**8,284.08**	**5,560.47**	**16,195.10**	**23.33**	**10.18**	**4.96**	**13.16**	**42,266.59**	**55.29**	**78.35**	**69.18**	**199.30**					**42,658.71**

❖ Charter Sponsoring District
♦ District of Choice Included

Use for District Tab: A Row #1 - 2024-25 Unaudited Actuals P-Annual ADA Column

P-Annual District

Exception - BA Choice non-resident ADA is reported separately on Form A, Row #2. See the attendance report for breakdown. Form A Row #1 and #2 should total to this "LEA Total" column.

SONOMA COUNTY OFFICE OF EDUCATION

2024-25 ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE — **P-Annual (As reported on the District/Charter Attendance Report)**

as of 6/30/25

LEA #		LEA NAMES	LEA REGULAR ADA TK/K-3	LEA REGULAR ADA 4-6	(Includes: Cont., H/H, SDC (reg.yr)) 7-8	(Includes: Cont., H/H, SDC (reg.yr)) 9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA TOTAL
		CHARTER SCHOOLS														
11	◆	CINNABAR CHARTER	59.75	56.96	23.07						139.78					139.78
52		CRP CREDO HS CHARTER				415.69					415.69					415.69
15	◆	DUNHAM CHARTER	111.72	53.25							164.97					164.97
17	◆	FORESTVILLE ACADEMY	37.89	53.95	47.31						139.15					139.15
20	◆	GRAVENSTEIN CHARTER	284.70	156.55							441.25					441.25
20	◆	GRAVENSTEIN HILLCREST M. CHTR.		88.64	189.43						278.07					278.07
69		GUERNEVILLE CALIFORNIA PACIFIC CHRT	40.79	30.97	36.23	85.45					193.44					193.44
22	◆	GUERNEVILLE CHARTER	75.14	47.92	31.24						154.30					154.30
23		HARMONY PATHWAYS CS	81.33	67.25	61.70	133.59					343.87					343.87
24	◆	HARMONY SALMON CREEK CS	37.70	64.18	41.11						142.99					142.99
33		LIBERTY CA VIRTUAL ACADEMY	213.33	193.71	197.12	353.90	0.16	0.03	0.11	0.11	958.47	0.79		0.11	2.24	961.61
89		LIBERTY HEARTWOOD CHRT	387.23	222.03	97.28	16.70					723.24					723.24
31	◆	LIBERTY ELEM CHARTER	74.71	81.27							155.98					155.98
31		LIBERTY INDP STUDY	0.41								0.41					0.41
34	◆	MARK WEST RIEBLI CHARTER	243.24	138.74							381.98					381.98
34	◆	MARK WEST SAN MIGUEL CS	227.79	153.45							381.24					381.24
34		MARK WEST CHARTER	3.54	3.09	106.69						113.32					113.32
38	◆	OAK GROVE WILLOWSIDE CS	176.47	212.28	277.32						666.07					666.07
42		OAK GROVE PIVOT CHARTER	18.30	19.31	48.73	261.94					348.28					348.28
39	◆	OLD ADOBE CHARTER	143.37	122.48							265.85					265.85
39	◆	OA LOMA VISTA IMMERSION CHTR	280.85	144.36							425.21					425.21
39	◆	OLD ADOBE MIWOK VALLEY CHTR.	160.01	108.63			0.70	0.46			269.80					269.80
39	◆	OLD ADOBE SONOMA MTN. CHTR.	247.00	160.15							407.15					407.15
40		OLD ADOBE RIVER MONTESSORI	104.20	33.53							137.73					137.73
12		PETALUMA LIVE OAK CS	124.47	81.60	49.27						255.34					255.34
85	◆	PETALUMA ACCELERATED CHARTER			107.33						107.33					107.33
85	◆	PETALUMA PENNGROVE CHARTER	288.60	155.36							443.96					443.96
85	◆	PETALUMA MARY COLLINS CS	204.77	173.45	87.39						465.61					465.61
85	◆	PETALUMA DUAL LANGUAGE IMMERSION			28.23						28.23					28.23
43		PINER OLIVET CHARTER (POCS)			199.06						199.06					199.06
43		P.O. NW PREP. CHARTER	6.70	3.33	40.36	75.74					126.13					126.13
43	◆	P.O. SCHAEFER CHARTER	159.13	128.43							287.56					287.56
43	◆	P.O. OLIVET CHARTER	191.46	113.62							305.08					305.08
47		RINCON VALLEY SPRING LAKE CHARTER	36.43	13.14	311.01						360.58					360.58
47	◆	RINCON VALLEY BINKLEY	207.14	124.85							331.99					331.99
47	◆	RINCON VALLEY MANZANITA CHARTER	190.55	154.44							344.99					344.99
47	◆	RINCON VALLEY VILLAGE ELEM	204.70	154.60							359.30					359.30
47	◆	RINCON VALLEY WHITED CHTR	177.34	130.72							308.06					308.06
19		ROSELAND CS	3.52	0.61	441.10	710.50					1,155.73					1,155.73
86		SANTA ROSA CS FOR THE ARTS	145.22	128.77	77.71						351.70					351.70
86		SR CESAR CHAVEZ LANG ACDMY	296.22	156.97	268.01						721.20					721.20
86		SANTA ROSA FRENCH AMERICAN	311.33	151.54	35.66						498.53					498.53
86		SANTA ROSA ACCEL. CS		123.81							123.81					123.81
07		SANTA ROSA KID ST CS	72.79	37.10							109.89					109.89
02		SEBASTOPOL INDEP. CS	133.00	86.37	53.93		0.06	0.08	0.03		273.47					273.47
70		SONOMA CHARTER	99.92	70.41	38.20						208.53					208.53
32		SONOMA WOODLAND STAR	112.90	75.93	41.42						230.25					230.25
53		TWIN HILLS ORCHARD VIEW CS	29.16	47.15	36.01	100.17					212.49					212.49
21		TWIN HILLS SUNRIDGE CS	123.41	80.44	32.18						236.03	1.06	0.91			238.00
53	◆	TWIN HILLS MIDDLE CS		59.00	134.23						193.23					193.23
63		WINDSOR CALI CALMECAC CHARTER	497.32	313.98	204.59						1,015.89					1,015.89
65		WINDSOR VILLAGE CS	55.39	38.22	18.35						111.96					111.96
64	◆	WRIGHT CHARTER	197.38	141.73	92.72						431.83					431.83
		TOTAL CHARTERS	**6,579.32**	**4,959.27**	**3,453.99**	**2,153.68**	**0.92**	**0.57**	**0.14**	**0.11**	**17,446.00**	**1.85**	**0.91**	**0.11**	**2.24**	**17,451.11**
												DISTRICT LEA CDS FROM PAGE#1 (N/A FOR CHARTERS)				
		TOTAL DISTRICT & CHARTER ADA	**19,053.63**	**13,242.35**	**9,014.46**	**18,348.78**	**24.25**	**10.75**	**5.10**	**13.27**	**59,712.59**	**57.14**	**79.26**	**59.29**	**201.54**	**60,109.82**

PAGE 2 OF 2 (◆ Financial Data merged with District's General Fund in SACS)

Use for Charter Tab: C Row #1 or #5 - 2024-25 Unaudited Actuals P-Annual ADA Column

P-Annual Charter

Remember! Countywide reports are broken out by program and grade span. Form A is broken out by program only!

2024-25 ANNUAL PERIOD - AVERAGE ATTENDANCE P-Annual COE (AS PER THE DISTRICT FUNDED COE PROGRAM REPORT)

SONOMA COUNTY OFFICE OF EDUCATION 5a 5b 5c 5d as of 6/30/25

LEA #		LEA NAMES	COUNTY COMMUNITY SCHOOLS (A-1) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - SPL. DAY CLASS (A-2) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - NONPUBLIC/LCI (A-3) TK/K-3	4-6	7-8	9-12	CO. EXTENDED YEAR (SDC,NPS, & LCI) (A-4) TK/K-3	4-6	7-8	9-12	LEA TOTAL
		SONOMA COUNTY ELEMENTARY & HIGH SCHOOL DISTRICTS																	
01	845	ALEXANDER VALLEY																	
05	847	BELLEVUE					5.64	5.02							0.69	0.39			11.74
06	848	BENNETT VALLEY					1.72	1.12							0.16	0.08			3.08
11	849	CINNABAR																	
15	851	DUNHAM																	
17	852	FORESTVILLE					1.33	0.88							0.11	0.01			2.33
18	853	FORT ROSS																	
20	855	GRAVENSTEIN					3.55		0.62						0.26				4.43
22	856	GUERNEVILLE					2.48	0.88							0.16	0.07			3.59
24	857	HARMONY					0.07										0.10		0.17
26	858	HORICON																	
46	869	KASHIA																	
29	859	KENWOOD									0.47	0.35				0.11			0.93
31	860	LIBERTY																	
34	861	MARK WEST					0.68	0.94							0.08	0.07			1.77
35	862	MONTE RIO																	
36	863	MONTGOMERY																	
38	864	OAK GROVE					0.44						0.18		0.03				0.65
39	865	OLD ADOBE					0.11	0.92								0.09			1.12
85	866	PETALUMA CITY ELEM					1.04								0.18				1.22
85	867	PETALUMA HIGH				0.50			0.64								0.10	0.03	1.27
43	868	PINER-OLIVET					4.35	5.29							0.49	0.20			10.33
47	870	RINCON VALLEY					1.04	1.10				0.33			0.14				2.61
48	871	ROSELAND					1.88	3.16							0.08	0.29			5.41
86	872	SANTA ROSA CITY ELEM					7.10	6.68			0.15	0.93			0.92	0.96			16.74
86	873	SANTA ROSA CITY HIGH			0.33	2.42			4.53	17.16			2.75	4.92			1.53	2.03	35.67
51	874	SEBASTOPOL																	
53	876	TWIN HILLS						0.93								0.09			1.02
54	877	TWO ROCK																	
60	878	WAUGH					0.39								0.02				0.41
61	879	WEST SIDE																	
71	846	WEST SO. CO. HIGH				0.01				4.31				1.87				0.30	6.49
62	880	WILMAR																	
64	881	WRIGHT					4.18	5.15							0.31	0.30			9.94
		SONOMA COUNTY UNIFIED SCHOOL DISTRICTS																	
81	850	CLOVERDALE UNIF					0.98		0.51	2.43					0.11			0.21	4.24
82	882	COTATI-ROHNERT PARK				1.02	2.29	1.20	2.06	10.30					0.11	0.20	0.11	1.26	18.55
84	854	GEYSERVILLE UNIF					0.21												0.21
87	884	HEALDSBURG UNIF							0.93								0.09	0.17	1.19
88	875	SONOMA VALLEY						0.98	0.94	10.05						0.09	0.10	0.94	13.10
63	883	WINDSOR UNIF			0.11	1.37	2.79	0.92			0.29	0.61			0.18	0.10			6.37
		OUT OF SONOMA COUNTY SCHOOL DISTRICTS																	
	488	SAINT HELENA UNIFIED					0.14											0.05	0.19
	484	CALISTOGA JOINT UNIFIED					0.84												0.84
	485	HOWELL MOUNTAIN ELEMEN					0.62												0.62
		TOTAL FOR ALL LEAS			**0.44**	**5.32**	**43.87**	**35.17**	**10.23**	**44.25**	**0.91**	**2.22**	**2.93**	**6.79**	**4.03**	**3.05**	**2.03**	**4.99**	**166.23**

ATTENDANCE COE
JUVENILE HALLS, HOME & CAMPS: ELEMENTARY = 3.91 SECONDARY = 51.31
PROBATION REFERRED, ON PROBATION OR PAROLE, EXPELLED: ELEMENTARY = 5.11 SECONDARY = 27.10
ADULTS IN CORRECTIONAL FACILITIES: 0.00

Use for District Tab: A Row #5 - 2024-25 Unaudited Actuals P-Annual ADA Column for District Funded County Programs ADA

P-Annual COE

ESMOE – Every Student Succeeds Act Maintenance of Effort

Special note pertaining to external charters:

External charters are required to complete their own ESMOE form in SACS, if it applies to them. External charters submitting the Alternative Form will complete Section L, if applicable.

Background Information

This form compiles the expenditures to be used in determining if a district or charter meets the maintenance of effort (MOE) requirement under the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA). For LEAs that receive funding under covered programs, as indicated by having revenue account balances for applicable resources, the form must be completed during the unaudited actuals period or a Fatal exception will display in the supplemental technical review checks. In all other periods, the form is optional and is provided for planning purposes only.

MOE Requirement

The ESEA, as reauthorized by ESSA, provides that an LEA may receive funds under a covered program for any fiscal year *only* if the state agency finds that its state and local funded expenditures for free public education in the preceding fiscal years is not less than 90% of those in the second preceding fiscal year, in the aggregate or on a per capita expenditure basis. This is to ensure that funds under covered programs are used to provide services that are in addition to the regular services provided by the LEA to participating children.

If an LEA fails to meet the MOE requirement applicable to a particular funding year, it may result in a reduction of allocations under the covered programs for that year. CDE will reduce the allocations in the exact proportion by which the LEA failed to meet the MOE requirement by falling below 90% of both the combined fiscal effort per student and aggregate expenditures, using the measure most favorable to the LEA. **Under certain circumstances, an LEA may obtain a waiver.**

Note: Form ESMOE provides the LEA a preliminary determination as to whether it met the MOE requirement for a particular funding year. The target date for completion of the official MOE test is done by CDE by April 30 of the fiscal year prior to which the test applies. LEAs that fail the test are normally notified by July.

The requirement is further explained in the SACS Help tab in the ESMOE section (MOE Requirement and Failure to Meet MOE).



Plan Ahead! Run the ESMOE test at interim periods and closing to check if MOE is met. If it's not met, there may be some coding revisions possible to meet the test.

Form ESMOE is open to budget and interim reporting as an optional form, provided for planning purposes only. There are slight differences from Unaudited Actuals in completing the form (i.e., Section III).

Form ESMOE

The amounts on this form are mostly extracted and calculated. **Manually entered data is required in certain sections, if applicable to the district or charter. Messages highlighted in red need to be addressed**. Refer to the Help screen for further detail about this form and related sections. A summary of each section is listed below.

Section I: Expenditures

- ✓ If the district has supplemental expenditures made as a result of a presidentially declared disaster, manually enter the amount in Section I.C.9.
- ✓ If the district has expenditures to cover deficits for student body activities, manually enter the amount in Section I.D.2.

Section II: Expenditures Per ADA

- ✓ All data is extracted, but depends on accuracy of manually entered data on Form A. Be sure to enter ADA in the Annual column of Form A on all lines that apply. Lines A6 and C9 will extract to Form ESMOE.

Section III:

- ✓ Line A, base expenditures are preloaded from prior year official CDE MOE calculation. Therefore, it is not necessary to adjust the expenditures on line A.1. for LEAs failing the prior year MOE calculation.
- ✓ **Check Line E for a message displayed in red.**
  - If it says "*MOE Calculation Incomplete*", check that general ledger data has been imported and Form A has been completed. Also check that dependency forms have been opened and saved.
  - If Line E says "*MOE Not Met*", refer to Failure to Meet MOE, below.
- ✓ **Check Line E for a message.**
  - If "***MOE Met***" message is displayed on Section III. E., **and** you have accurately entered ADA data on Form A, there is nothing else to do.

Section IV:

- ✓ All data is manually entered. It's now required to fully explain all adjustments. Refer to the Help screen for further detail. This section is typically used if the CDE has instructed the LEA to do so.

Failure to Meet MOE

If the message "*MOE Not Met*" appears on line E, Section III, the LEA's **2024-25** ESSA funding will be reduced by the lower of the two percentages shown on Line F. The LEA will receive a letter, notifying them of the failure and reduction of funding, after the CDE reviews the 2023-24 Unaudited Actuals.

Under certain circumstances an LEA may obtain a waiver if the MOE requirement is not met. There is no formal format or form to use to request the waiver. When the CDE notifies an LEA of the failure, the notification provides a name and address to submit a waiver request letter directly to the U.S. Department of Education.

Unaudited Actuals
202X-2X Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,624,246.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	873,330.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	30,089.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	125,540.34
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			1.
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				155,629.57
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			2.
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,595,286.28

1. An LEA may include any expenditures resulting from a Presidentially declared disaster in the total expenditures on
   Line A but not included on lines B, C1, C8, D1, or D2.
   Note: There were no presidentially declared disasters for Sonoma County in 2024-25. State declarations do not qualify if not declared by the President.

2. An LEA may enter any expenditures to cover deficits for student body activities, which are also part of the expenditures subject to the MOE.

Section II - Expenditures Per ADA		2024-25 Annual ADA/Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		404.00	3.
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,800.21	

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00	4.
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00	
B. Required effort (Line A.2 times 90%)	0.00	0.00	
C. Current year expenditures (Line I.E and Line II.B)	0.00	0.00	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%	5.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line= A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

3. ADA is extracted from Form A, Estimated Annual ADA column, and includes charter schools.

4. Data preloaded from the official CDE calculation for district budget and unaudited actuals periods will already reflect the adjusted base expenditure amount for LEAs that failed the prior year MOE calculation. If MOE was not met in 2023-24 and the adjustment data is not populating, see Section IV instructions on next page.

5. If after you have accurately entered ADA data on Form A, you receive a "MOE Met" message, there is nothing else you need to do. If MOE is not met, verify that GL data has been imported and Form A has been completed.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
This section should ONLY be used by LEAs who failed the MOE requirement in the preceding year and need to use their second preceding year's expenditure data as their base expenditures. Typically, data is ONLY entered if the CDE has instructed the LEA to do so.		
Total adjustments to base expenditures	0.00	0.00

Making Adjustments (if instructed by the CDE):

Step 1 - Enter the exact amounts that display on Line III A as negative numbers on the first adjustment line in Section IV so Line III A2 equals 0.

Step 2 - Add a line in Section IV and, using your 2022-23 Form ESMOE for reference, enter 90% of the final total expenditure amount into the Total Expenditures column and enter 90% of the final total Expenditures Per ADA column.

Example: web-based SACS formatting

Unaudited Actuals
202X-2X Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	202x-2x Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,624,246.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	873,330.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)	All	5000-5999	1000-7999	30,089.23
1. Community Services	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	125,540.34
2. Capital Outlay	All	9100	5400-5450, 5800, 7430-7439	0.00
3. Debt Service	All	9200	7200-7299	0.00
4. Other Transfers Out	All	9300	7600-7629	0.00
5. Interfund Transfers Out	All	9100	7699	0.00
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				155,629.57
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,595,286.28

Section II - Expenditures Per ADA	202x-2x Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)	404.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	18,800.21

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	0.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

Example: web-based SACS formatting

Unaudited Actuals
202X-2X Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Form ESMOE

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Form ASSET and Form DEBT

Form Asset is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year. This form closely resembles the note disclosure for capital assets required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Capital assets used in general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Capital assets used in business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section. Each of these sections is further divided into capital assets that are not being depreciated, and capital assets that are being depreciated.

Sonoma County — Unaudited Actuals — Unaudited Actuals — Schedule of Capital Assets — A — Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:	1	2	3	4	4	
Capital assets not being depreciated:						
Land	2,458,661.00		2,458,661.00			2,458,661.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	2,458,661.00	0.00	2,458,661.00	0.00	0.00	2,458,661.00
Capital assets being depreciated:						
Land Improvements	472,742.00		472,742.00			472,742.00
Buildings	14,978,557.00	218,065.00	15,196,622.00			15,196,622.00
Equipment	110,103.00	12,837.00	122,940.00	38,158.84		161,098.84
Total capital assets being depreciated	15,561,402.00	230,902.00	15,792,304.00	38,158.84	0.00	15,830,462.84
Accumulated Depreciation for:						
Land Improvements	(187,325.00)	(22,600.00)	(209,925.00)			(209,925.00)
Buildings	(2,958,825.00)	(323,119.00)	(3,281,944.00)			(3,281,944.00)
Equipment	(39,361.00)	(13,536.00)	(52,897.00)			(52,897.00)
Total accumulated depreciation	(3,185,511.00)	(359,255.00)	(3,544,766.00)	0.00	0.00	(3,544,766.00)
Total capital assets being depreciated, net excluding lease and subscription assets	12,375,891.00	(128,353.00)	12,247,538.00	38,158.84	0.00	12,285,696.84
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	14,834,552.00	(128,353.00)	14,706,199.00	38,158.84	0.00	14,744,357.84

1) *The amounts in the Unaudited Balance column are pre-loaded from the Ending Balance column of Form Asset in the 2023-24 Unaudited Actuals.*
2) *The Audit Adjustment/Restatement column is used only if it is necessary to adjust the Audited Balance column. Amounts entered may be positive or negative.*
3) *The amounts in the Audited Balance column must agree to the amounts in the June 30, 2024 column of the Capital Assets and Depreciation of the 2023-24 Audit. Note: If the amounts do not agree, use the Audit Adjustment column to adjust the amounts in the Audited Balance column to bring them in agreement with the audit report.*
   A. *Audited Balance July 1 should agree with June 30, 2024 Audit (see page 3 for example)*
4) *Use the Increase and Decrease columns to enter July 1, 2024 – June 30, 2025 activity. This activity can be obtained from the district's fixed asset schedule/program, the auditor (if the June 30, 2025 audit is near completion) or your own estimates.*

Form DEBT *is used to report changes in the balances of long-term liabilities for the fiscal year. This form closely resembles the note disclosure for long-term liabilities required by GASB Statement 34. It is divided into two sections: Governmental Activities and Business-Type Activities. Liabilities relating to general governmental activities accounted for in governmental funds are reported in the Governmental Activities section. Liabilities relating to business-type activities accounted for in enterprise funds are reported in the Business-Type Activities section.*

Sonoma County

Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1 (A)	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
	1	2	3	4	4		5
Governmental Activities:							
General Obligation Bonds Payable	1,158,253.00	23,952.00	1,182,205.00		110,000.00	1,072,205.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	2,841,320.00	(998,824.00)	1,842,496.00			1,842,496.00	
Total/Net OPEB Liability	12,425.00	1,537.00	13,962.00			13,962.00	
Compensated Absences Payable	5,315.00	(1,160.00)	4,155.00			4,155.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	4,017,313.00	(974,495.00)	3,042,818.00	0.00	110,000.00	2,932,818.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1) *The amounts in the Unaudited Balance column are pre-loaded from the Ending Balance column of Form Debt in the 2023-24 Unaudited Actuals.*
2) *The Audit Adjustment/Restatement column is used only if it is necessary to adjust the Audited Balance column. Amounts entered may be positive or negative.*
3) *The amounts in the Audited Balance column must agree to the amounts in the June 30, 2024 column of the Long-Term Debt in the 2023-24 Audit. Note: If the amounts do not agree, use the Audit Adjustment column to adjust the amounts in the Audited Balance column to bring them in agreement with the audit report.*
   A. *Audited Balance July 1 should agree with June 30, 2024 Audit (see page 3 for example)*
4) *Use the Increase and Decrease columns to enter July 1, 2024 – June 30, 2025 activity. This activity can be obtained from the district's debt documents, the auditor (if the June 30, 2025 audit is near completion) or your own estimates.*
5) *Amounts Due Within One Year is total* ***future*** *payments due between July 1, 2025 – June 30, 2026. Payments can be obtained from the district's debt documents, the auditor (if the June 30, 2025 audit is near completion) or your own estimates (see June 30, 2024 audit for payment schedules in the Notes).*

Sections from District's 2023-24 Audit

CAPITAL ASSETS

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30 2024 was as follows: A

	Balance, July 1, 2023	Additions	Deletions	Balance, June 30, 2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 2,458,661	$ -	$ -	$ 2,458,661
Total capital assets not being depreciated	2,458,661	-	-	2,458,661
Capital assets being depreciated:				
Site improvements	472,742	-	-	472,742
Buildings	14,978,557	218,065	-	15,196,622
Furniture and equipment	110,103	12,837	-	122,940
Total capital assets being depreciated	15,561,402	230,902	-	15,792,304
Less accumulated depreciation:				
Site improvements	(187,325)	(22,600)	-	(209,925)
Buildings	(2,958,825)	(323,119)	-	(3,281,944)
Furniture and equipment	(39,361)	(13,536)	-	(52,897)
Total accumulated depreciation	(3,185,511)	(359,255)	-	(3,544,766)
Total capital assets being depreciated	12,375,891	(128,353)	-	12,247,538
Governmental Activities Capital Assets, net	$ 14,834,552	$ (128,353)	$ -	$ 14,706,199

LONG-TERM OBLIGATIONS

The changes in the District's long-term obligations during the year consisted of the following:

NOTE 7 – LONG-TERM LIABILITIES OTHER THAN OPEB OR PENSIONS

Changes in long-term debt for the year ended June 30 2023 were as follows: A

	Balance, July 1 2023	Additions	Deductions	Balance, June 30, 2024	Amount Due Within One Year
General Obligation Bonds:					
Principal payments	$ 981,846	$ -	$ 49,330	$ 932,516	$ 48,726
Accreted interest	281,407	23,952	55,670	249,689	61,274
Sub-total General Obligation Bonds	1,263,253	23,952	105,000	1,182,205	110,000
Compensated Absences	5,315	-	1,160	4,155	-
Total	$ 1,268,568	$ 23,952	$ 106,160	$ 1,186,360	$ 110,000

Discount Rate	MPP OPEB Liability
1% decrease	$ 15,389
Current discount rate	$ 13,962 A
1% increase	$ 12,742

DISTRICT Form GANN
Appropriations Limit Calculations

In November 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the *California Constitution*. This constitutional amendment, popularly known as the Gann Initiative, placed limits on the growth of expenditures for publicly funded programs. Division 9 of Title 1, beginning with Section 7900 of the *Government Code*, was then added to law to specify the process for calculating state and local government appropriation limits and appropriations subject to limitation under Article XIII B of the *Constitution*. These constitutional and statutory sections explain and define the appropriations limit and appropriations subject to limitation as they apply to state and local governments, and require that each entity of government formally "adopt" its appropriations limit for a given fiscal year.

In addition, *Education Code* sections 1629 and 42132 specify that by September 15 (districts) and October 15 (county offices of education) of each year, the governing boards of districts and county offices of education shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriations limit for the preceding year.

Completing Form GANN:

Form GANN is required for **all** DISTRICTS

- Charters do not complete a Form GANN
- **NEW THIS YEAR – Per CDE guidance, Districts no longer have to report independent charter school information in the adjustment column.**
- **All Districts are required to make some necessary manual input entries.** Please read carefully and follow the instructions below for sections applicable to your district:
    - **Section C**
        a. **Line C19a is for Medicare. All Districts must enter total Medicare actual costs for Funds 01, 02-09, into Form GANN. Run a Fiscal 01 report in order to get district actual totals using object 333X (Funds 01, 02-09 only; Do NOT include Funds 12 or 13)**
        b. Line C19b is for Qualified Capital Outlay Projects (Funds 01, 02-09). Enter expenditures for any qualified capital outlay projects (useful life of 10+ years and value of $100,000 or more) that were made from local proceeds of taxes reported on lines C18, D7b, or C26
        c. Line C19c is for Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999). This data is preloaded with information extracted from a district's general ledger Fund 01. Entry in the Adjustments column may be made to adjust the extracted amount to only account for deposits made from local proceeds of taxes reported on lines C18, D7b, and C26; this adjustment would be uncommon, but if used, an explanation must be entered on the bottom of Form GANN

2. **SCOE Recommendation:**
    a. If unsure of the Form A or other data that is either extracted or manually entered into the Form GANN, contact your SCOE Fiscal Management Advisor to verify. During the review of the district's UA, if corrections are made that change the amount of the limit, the Form GANN may need to go back to the governing board to be readopted

After completing the GANN form:

Resolution Process

Education Code sections 1629 and 42132 specify that by September 15 of each year, district governing boards shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriations limit for the preceding year. The documentation supporting the adoption resolution shall be made available to the public. **It is not necessary to submit a copy of the board resolution adopting your appropriations limit to the County Office or the CDE. It must only be made available for your auditor's review.**

If page 4, line D10 of the Form GANN is **less** than 0:

See page GANN-9 for an example of a resolution with **decrease** to the limit. ***It is not necessary to submit a copy of the board resolution adopting your appropriations limit to the County office or the CDE. It must only be made available for your auditor's review.***

OR

If page 4, line D10 of the Form GANN is **greater** than 0:

See page GANN-10 for an example of a resolution with an **increase** to the limit. ***It is not necessary to submit a copy of the board resolution adopting your appropriations limit to the County office or the CDE. It must only be made available for your auditor's review.***

OR

If page 4, line D10 of the Form GANN **is** 0:

See page GANN-11 for an example of a resolution for no increase or decrease. ***It is not necessary to submit a copy of the board resolution adopting your appropriations limit to the County office or the CDE. It must only be made available for your auditor's review.***

Note for all options: Word documents for both are available on the SCOE IT website. Go to the "Forms Section" and then under the "Financial Reporting Section."

Resources

SACS Web System User Guide 2025
Section: Supplemental Forms - Form GANN – Appropriations Limit Calculations
https://www.cde.ca.gov/fg/sf/fr/

GANN Resolution Templates
https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

	2024-25 Calculations			2025-26 *** Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	**Prior Year Data Not Available!**					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	Preloads from PY GANN 0.00		0.00			0.00
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	0.00		0.00			0.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	Extracts: Form A, Line A6	X	0.00	Extracts: Form A, Line A6	X	0.00
2. Total Charter Schools ADA (Form A, Line C9)	Extracts: Form A Line C9		0.00	Extracts: Form A Line C9		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			0.00			0.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00	X	0.00	0.00	X	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	0.00		0.00	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

No longer required to adjust to include Fund 62 Charters

*** 2025-26 Calculations are extracted from the Adopted Budget data

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	0.00	0.00	0.00	0.00	0.00	0.00
EXCLUDED APPROPRIATIONS			Medicare amounts must be entered			Medicare amounts must be entered
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	0.00		0.00	0.00		0.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	0.00	0.00	0.00	0.00	0.00	0.00



Note: Line 19 is the most common area of Form GANN requiring correction. Ask if unsure

Enter district medicare Obj. 333x, Funds 01,02-09 ONLY Do NOT include Funds 12 or 13

See sample reports on page GANN-8

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	0.00		0.00	0.00		0.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	0.00		0.00	0.00		0.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			0.00			0.00
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			0.00			0.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			0.00			0.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			0.00			0.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			0.00			0.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			0.00			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			0.00			0.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			0.00			0.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			0.00			
b. State Subventions (Line D8)			0.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			0.00			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)	Resolution needed; 3 different resolution options depending on result of calculation in Line 10		0.00			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
SUMMARY		2024-25 Actual			2025-26 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			0.00			0.00
12. Appropriations Subject to the Limit (Line D9d)			0.00			

"* Please provide below an explanation for each entry in the adjustments column."

Must enter contact information

Gann Contact Person | Contact Email Address | Contact Phone Number

2024/25 ACTUALS

Fiscal01a **Account Object Summary-Balance**

Balances through June **Fiscal Year 2024/25**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General Fund**						
3331	Benefits - Medicare / Cert.	350,503.00	357,039.00		358,382.05	1,343.05-
3332	Benefits - Medicare / Class.	153,827.00	164,212.00		163,610.66	601.34
	Total for Fund 01 and Expense accounts	**504,330.00**	**521,251.00**	**.00**	**521,992.71**	**741.71-**
Fund **09 -**						
3331	Benefits - Medicare / Cert.	31,076.00	33,276.00		36,289.56	3,013.56-
3332	Benefits - Medicare / Class.	3,970.00	4,012.00		3,830.61	181.39
	Total for Fund 09 and Expense accounts	**35,046.00**	**37,288.00**	**.00**	**40,120.17**	**2,832.17-**
	Total for Org 047 - Rincon Valley Union School District	**539,376.00**	**558,539.00**	**.00**	**562,112.88**	**3,573.88-**

2025/26 BUDGET

Fiscal01a **Account Object Summary-Balance**

Balances through June **Fiscal Year 2025/26**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General Fund**						
3331	Benefits - Medicare / Cert.	346,430.00	346,430.00	33,975.66-	172.22	380,233.44
3332	Benefits - Medicare / Class.	149,764.00	149,764.00	414.60		150,178.60
	Total for Fund 01 and Expense accounts	**496,194.00**	**496,194.00**	**34,390.26-**	**172.22**	**530,412.04**
Fund **09 -**						
3331	Benefits - Medicare / Cert.	34,143.00	34,143.00	4,492.68		29,650.32
3332	Benefits - Medicare / Class.	2,298.00	2,298.00	14.94		2,312.94
	Total for Fund 09 and Expense accounts	**36,441.00**	**36,441.00**	**4,477.74**	**.00**	**31,963.26**
	Total for Org 047 - Rincon Valley Union School District	**532,635.00**	**532,635.00**	**29,912.52-**	**172.22**	**562,375.30**

Selection Filtered by User Permissions, (Org = 47, Online/Offline = N, Fiscal Year = 2025, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01-09, Object = 333, SACS Fund? = Y, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 0, Page Break? = N)

Generated for Michelle Panizzera (MPANIZZERA97), Jul 16 2025 1:19PM

GANN -8

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

Decrease to Limit pursuant to G.C. 7902.1 (Less than ZERO ON LINE 10)

(The resolution template below, is located on the IT website under Forms, Gann Limit)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2024-25 and 2025-26 fiscal years include a decrease of $_____ to the 2024-25 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the decrease to the 2024-25 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

*(With Increase to Limit pursuant to G.C. 7902.1 (**ONLY** if line 10 is greater than zero)*

(The resolution template below, is located on the IT website under Forms, Gann Limit)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

WHEREAS, Government Code Section 7902.1 provides that school districts must increase their Gann Limits when the school district's proceeds of taxes are greater than their adjusted limit;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2024-25 and 2025-26 fiscal years include an increase of $_____ to the 2024-25 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2024-25 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1 (ZERO ON LINE 10)

(The resolution template below, is located on the IT website under Forms, Gann Limit)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Form ICR-Indirect Cost Rate Worksheet

What are Indirect Costs?

Indirect costs are those costs of General Management that are agency wide such as accounting, budgeting, purchasing, grounds and building maintenance, certain plant service costs, human resources, and centralized data processing. The purpose of indirect costs is to reflect the increased level of effort that is required of the agency to service a particular program, services without which the program could not run. The standardized method for charging programs with their portion of the operating costs of the LEA is the indirect cost rate.

How the rate is determined?

The CDE calculates an indirect cost rate for an LEA based on the information provided on Form ICR. The majority of the data needed to calculate the indirect cost rate is automatically pulled from general ledger data. The rate calculated in this fiscal year becomes the rate that is used to recover indirect costs two fiscal years later. FY 2024-25 determines the rate that will be used for charging costs to appropriate state and federal programs in FY 2026-27.

To calculate the rate, SACS Form ICR divides an LEA's general administration costs (the numerator of the calculation) by its operating costs (the denominator). A carry-forward adjustment is also made for the difference between the rate approved for use in a year and the amount of indirect costs actually expended.

$$\frac{\text{LEA's general administration costs}}{\text{LEA's operating costs}}$$

The Indirect Cost Rate ***calculation is driven by the Function field*** in the SACS account code. All data for the calculation in Part III of the form is imported, preloaded, or calculated. **Your careful attention to the coding of general administrative and plant service costs can increase or decrease your ICR.** If the cost is not included in the base (Part III B), then the indirect cost rate is higher. The California School Accounting Manual (CSAM) **Procedure 915 Indirect Cost Rate** contains information on the components of the Indirect Cost Rate calculation, guidelines for claiming indirect costs, and a description of both included and excluded costs used in the calculation.

Completing Form ICR

Form ICR has four sections:

- **Part I –** General Administrative Share of Plant Services Costs
  - Data on lines A1, B, and C is extracted
    - Line A2a is used to enter contracted general administration positions not paid through payroll
    - Line A2b is required (description of each position) if entry is made on line A2a

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 17,562.53
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 410,243.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.28%

❖ **Part II –** Adjustments for Employment Separation Costs

- Entry for Normal Separation Costs is optional
- Entry for Abnormal or Mass Separation Costs is **required**. "0" is an entry

CSAM Procedure 655 Employment Separation Costs Section 655-1 – 655-5 discusses both categories of separation cost and gives coding examples

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

OPTIONAL

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

Entry required

❖ **Part III –** Indirect Cost Rate Calculation

- All data is automatically pulled, preloaded, or calculated. No manual entries are allowed

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	32,612.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,200.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,665.63
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,478.41
9.	Carry-Forward Adjustment (Part IV, Line F)	20,527.86
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	57,006.27
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	463,703.49
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,645.26
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	33,631.52
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	38,871.36
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,280.00

- Check lines A3 and B8 "External Financial Audit". The costs of your External Audit and their inclusion in Indirect Costs or Base Costs is determined by use of Function 7190 or Function 7191.
- Use FN 7190 for audit costs if the LEA expends more than $750,000 in federal funds.
- Use FN 7191 for federal fund expenditures less than $750,000

➢ NEW! ***Effective for 2025-26, the audit threshold increases from $750,000 to $1,000,000***

There were several ICR changes to the Uniform Guidance (2 C.F.R. Part 200) that were approved and will become effective for 2025-26 such as:

- *Increase the threshold from $5,000 to $10,000 in determining items that are considered equipment. Currently, property costing up to $5,000 can be changed to Federal grants as supplies rather than equipment.*
- *Increase the exclusion threshold of Sub agreements from $25,000 to $50,000.*
  See Step 22 of the Year end closing manual for more information

- **Part IV –** Carry-forward Adjustment
  - A carry-forward adjustment is made for the difference between the rate approved for use in the year and the amount of indirect costs actually expended.
  - All data is automatically pulled, preloaded, or calculated for sections A, B, C, D, and F
    - Section E allows an LEA ***with a negative carry-forward adjustment*** to request the adjustment be allocated over more than one year.

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1

Review for Reasonableness of the ICR

After careful review of this section for reasonableness, if it is determined data is not correct and an adjustment is necessary, it will have to be done through the financial system and reimported into SACS. (Refer to Step 22 "Indirect Costs and Function Coding" of the Year-End Closing Manual.)

- ✓ ***Review Exhibit A.*** This is the second tab in Form ICR in SACS. It displays, by fund and resource, eligible costs, indirect costs charged, and the effective indirect cost rate used for 2024-25.
    - ***TRC:*** **IC-EXCEEDS-LEA-RATE**
        - Applies for Unaudited Actuals period only
        - The indirect cost rate used in one or more programs (Form ICR, Exhibit A—Highest Rate Used) exceeds the LEA's approved indirect cost rate
        - Requires explanation
        - No rounding allowances

- ✓ Analyze the calculated rate in Part III, Line C. If it falls outside the range of 2%-9%, or if there is a large swing in the rate compared to prior years, review the accuracy of coding general administrative costs in functions 7200-7700.

C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment** **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.37%
D.	**Preliminary Proposed Indirect Cost Rate** **(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	8.40%

- ✓ Make a line-by-line comparison to your prior year form. In Part III, **check lines A3 and B8 "External Financial Audit"**. The costs of your External Audit and their inclusion in Indirect Costs or Base Costs is determined by use of Function 7190 or Function 7191.
    - Use FN 7190 for audit costs if the LEA expends *more than* $750,000 in federal funds
    - Use FN 7191 for federal fund expenditures *less than* $750,000

- ✓ A district that has an exception on the TRC pertaining to function 7XXX, must determine if the use of function 7XXX is appropriate over using function 2XXX. **A detailed, thorough and supported explanation must be provided on the TRC**. This TRC exception may trigger a call from CDE.

****The time to review Form ICR is during the closing process when there is still time to make adjustments.***

Attachments

- Sample Form ICR and Exhibit A (Attachment A)
- CDE Approved Indirect Cost Rates for 2021-22 to 2025-26 for LEAs (Attachment B)
- CDE Approved Indirect Cost Rates for 2024-25 and 2025-26 for Charter Schools (Attachment C)

Resources

SACS User Guide

Section: Budget and Unaudited Actuals Supplemental Forms - Form ICR- Indirect Cost Rate Worksheet

The CDE letter dated July 9, 2010 explaining this calculation is available at CDE web page
http://www.cde.ca.gov/fg/ac/co/icr070910plan.asp

CDE website for Indirect Cost Rates (ICR)
http://www.cde.ca.gov/fg/ac/ic/

CSAM can be accessed online at
https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf

Indirect cost rules for most programs are available at
http://www2.cde.ca.gov/sacsquery/querybyresource.asp

Link to Frequently Asked Questions about Indirect Costs
http://www.cde.ca.gov/fg/ac/ic/icrfaq.asp

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 17,562.53
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 410,243.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	32,612.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,200.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,665.63
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,478.41
9.	Carry-Forward Adjustment (Part IV, Line F)	20,527.86
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	57,006.27
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	463,703.49
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,645.26
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	33,631.52
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	38,871.36
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,280.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	59,615.38
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	678,747.01
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.37%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	8.40%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	36,478.41
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	0.00
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.35%) times Part III, Line B19); zero if negative	20,527.86
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.03%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	20,527.86

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	20,527.86

Example of ICR Rate used that is within district's approved rate

Unaudited Actuals
202X-202X Unaudited Actuals
Exhibit A - Indirect Cost Rates Charged to Programs

Form ICR

Approved indirect cost rate: 2.35

Highest rate used in any program: 1.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3182	85,595.34	1673.99	1.96%

Example of ICR Rate used that is greater than the district's approved rate

Unaudited Actuals
202X-202X Unaudited Actuals
Exhibit A - Indirect Cost Rates Charged to Programs

Form ICR

Approved indirect cost rate: 2.35

Highest rate used in any program: 13.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4203	35,613.52	1673.99	4.70%
1	9010	66,867.77	8875.93	13.27%

This example required an explanation such as: "CDPH Grant allowed an indirect rate of 20% charged to salaries only"

Attachment B

2025–26 Restricted Indirect Cost Rates for K–12 Local Educational Agencies (LEAs) – Five Year Listing

California Department of Education (CDE) - School Fiscal Services Division

Approved Rates. For use with state and federal programs, as allowable in:

County Code	LEA Code	Type	LEA Name	2021–22 (based on 2019–20 expenditure data)	2022–23 (based on 2020–21 expenditure data)	2023–24 (based on 2021–22 expenditure data)	2024–25 (based on 2022–23 expenditure data)	2025–26 (based on 2023–24 expenditure data)
49	10496	C	Sonoma County Superintendent	11.92%	12.40%	14.37%	12.74%	11.04%
49	40246	CA	Petaluma City Joint Union Elem/High	4.04%	5.22%	5.57%	5.81%	6.01%
49	40253	CA	Santa Rosa City Elementary/High	6.03%	6.06%	5.47%	5.21%	5.40%
49	40311	J	West County Transportation JPA	0.00%	0.00%	0.00%	0.00%	0.00%
49	70599	D	Alexander Valley Union Elementary	7.35%	5.02%	5.49%	6.16%	9.47%
49	70607	D	West Sonoma County Union High	6.65%	6.49%	6.70%	7.07%	7.08%
49	70615	D	Bellevue Union Elementary	7.78%	8.73%	6.96%	3.77%	2.90%
49	70623	D	Bennett Valley Union Elementary	6.27%	6.17%	5.78%	6.86%	7.23%
49	70649	D	Cinnabar Elementary	2.51%	5.06%	7.89%	5.69%	2.42%
49	70656	D	Cloverdale Unified	7.45%	9.18%	9.56%	8.28%	7.61%
49	70672	D	Dunham Elementary	5.59%	6.85%	8.94%	7.04%	6.60%
49	70680	D	Forestville Union Elementary	4.70%	8.77%	9.26%	10.59%	5.47%
49	70698	D	Fort Ross Elementary	7.44%	11.84%	9.34%	9.68%	8.22%
49	70706	D	Geyserville Unified	9.45%	10.41%	8.96%	8.55%	7.42%
49	70714	D	Gravenstein Union Elementary	5.71%	5.76%	4.67%	7.41%	9.08%
49	70722	D	Guerneville Elementary	12.91%	12.62%	9.66%	8.93%	10.90%
49	70730	D	Harmony Union Elementary	6.03%	7.15%	6.62%	5.49%	5.79%
49	70763	D	Horicon Elementary	3.13%	3.26%	2.94%	3.59%	3.70%
49	70789	D	Kenwood Elementary	9.34%	9.94%	10.30%	12.46%	10.68%
49	70797	D	Liberty Elementary	6.26%	6.45%	5.25%	5.87%	6.66%
49	70805	D	Mark West Union Elementary	4.65%	5.07%	4.81%	4.02%	4.12%
49	70813	D	Monte Rio Union Elementary	9.62%	11.03%	10.43%	8.69%	9.14%
49	70821	D	Montgomery Elementary	3.24%	8.95%	6.60%	7.26%	7.44%
49	70839	D	Oak Grove Union Elementary	9.61%	12.42%	11.53%	10.56%	10.21%
49	70847	D	Old Adobe Union	3.11%	3.10%	2.94%	3.40%	3.55%
49	70854	D	Petaluma City Elementary	4.04%	5.22%	5.57%	5.81%	6.01%
49	70862	D	Petaluma City Joint Union High	4.04%	5.22%	5.57%	5.81%	6.01%
49	70870	D	Piner-Olivet Union Elementary	6.07%	7.83%	10.46%	6.87%	2.39%
49	70888	D	Kashia Elementary	2.61%	3.23%	3.06%	8.76%	7.60%
49	70896	D	Rincon Valley Union Elementary	4.10%	5.25%	5.14%	5.23%	5.50%
49	70904	D	Roseland Elementary	5.90%	5.37%	6.27%	7.33%	6.69%
49	70912	D	Santa Rosa Elementary	6.03%	6.06%	5.47%	5.21%	5.40%
49	70920	D	Santa Rosa High	6.03%	6.06%	5.47%	5.21%	5.40%
49	70938	D	Sebastopol Union Elementary	7.08%	11.45%	10.38%	4.13%	7.91%
49	70953	D	Sonoma Valley Unified	9.26%	8.08%	10.70%	7.15%	6.73%
49	70961	D	Twin Hills Union Elementary	8.25%	9.59%	8.85%	9.44%	8.74%
49	70979	D	Two Rock Union	20.61%	18.17%	10.65%	5.18%	0.28%
49	70995	D	Waugh Elementary	5.98%	9.15%	10.58%	9.52%	7.94%
49	71001	D	West Side Union Elementary	7.04%	11.54%	15.65%	7.41%	6.08%
49	71019	D	Wilmar Union Elementary	9.04%	10.20%	7.58%	7.32%	7.47%
49	71035	D	Wright Elementary	10.61%	13.27%	9.18%	10.21%	11.48%
49	73882	D	Cotati-Rohnert Park Unified	5.19%	6.42%	6.35%	5.98%	5.84%
49	75358	D	Windsor Unified	5.62%	3.23%	2.60%	6.04%	5.29%
49	75390	D	Healdsburg Unified	6.65%	8.12%	6.87%	6.78%	7.28%

2025–26 Indirect Cost Rates - Charter Schools					
County Code	District Code	School Code	Charter Number	Charter School Name (sorted by county-district-school code)	2025–26 Approved Rates (for use with state and federal programs, as allowable)
49	70649	6051635	1310	Cinnabar Charter	2.42%
49	70672	0122440	1194	Dunham Charter	6.60%
49	70680	0112987	0842	Forestville Academy	5.47%
49	70714	6051742	1445	Gravenstein Elementary	9.08%
49	70714	6051759	1444	Hillcrest Middle	9.08%
49	70722	0139048	2037	California Pacific Charter - Sonoma	6.20%
49	70722	6051767	1978	Guerneville Elementary (Charter)	10.90%
49	70730	6110639	0941	Salmon Creek School - A Charter	5.79%
49	70730	6120588	0492	Pathways Charter	6.20%
49	70797	0107284	0653	California Virtual Academy @ Sonoma	6.20%
49	70797	0139568	2071	Heartwood Charter	6.20%
49	70797	0140228	2102	Liberty Independent Study	6.66%
49	70797	6051833	1260	Liberty Elementary	6.66%
49	70805	0105890	0616	Mark West Charter	4.12%
49	70805	6051858	1417	San Miguel Elementary	4.12%
49	70805	6111066	1422	John B. Riebli Elementary	4.12%
49	70839	0138065	1985	Pivot Charter School - North Bay	6.20%
49	70839	6051890	0655	Oak Grove Elementary/Willowside Middle	10.21%
49	70847	0119750	1086	River Montessori Elementary Charter	6.20%
49	70847	0127555	1579	Loma Vista Immersion Academy	3.55%
49	70847	6051924	1423	Old Adobe Elementary Charter	3.55%
49	70847	6072136	1424	Miwok Valley Elementary Charter	3.55%
49	70847	6114755	1450	Sonoma Mountain Elementary	3.55%
49	70854	6051981	1512	Penngrove Elementary	6.01%
49	70854	6119036	0382	Live Oak Charter	5.34%
49	70862	0131961	1726	Petaluma Accelerated Charter	6.01%
49	70862	6051932	0480	Mary Collins Charter School at Cherry Valley	6.01%
49	70870	0106344	0526	Northwest Prep Charter	2.39%
49	70870	6066344	1440	Olivet Elementary Charter	2.39%
49	70870	6109144	1439	Morrice Schaefer Charter	2.39%
49	70870	6113492	0098	Piner-Olivet Charter	2.39%
49	70896	0102525	0525	Spring Lake Charter	5.50%
49	70896	6052039	1105	Manzanita Elementary Charter	5.50%
49	70896	6052047	1259	Whited Elementary Charter	5.50%
49	70896	6052070	1257	Village Elementary Charter	5.50%
49	70896	6085229	1258	Binkley Elementary Charter	5.50%
49	70904	0101923	0558	Roseland Charter	3.65%
49	70912	0113530	0845	Santa Rosa Charter School for the Arts	5.40%
49	70912	0125831	1397	Santa Rosa French-American Charter (SRFACS)	5.40%
49	70912	0128074	1523	Cesar Chavez Language Academy	5.40%
49	70912	6116958	0215	Kid Street Charter	6.20%
49	70920	0102533	0522	Santa Rosa Accelerated Charter	5.40%
49	70938	6113039	0078	Sebastopol Independent Charter	7.46%
49	70953	0105866	0613	Woodland Star Charter	6.40%
49	70953	6111678	0009	Sonoma Charter	6.20%
49	70961	4930319	0310	Orchard View	8.74%
49	70961	4930350	0481	Sunridge Charter	6.87%
49	70961	6052302	0904	Twin Hills Charter Middle	8.74%
49	71035	6052377	1087	Wright Charter	11.48%
49	73882	0123786	1281	Credo High	2.64%
49	75358	0114934	0912	Village Charter	3.22%
49	75358	6052369	0162	Cali Calmecac Language Academy	5.29%

2024–25 Indirect Cost Rates - Charter Schools					
County Code	District Code	School Code	Charter Number	Charter School Name (sorted by county-district-school code)	2024–25 Approved Rates (for use with state and federal programs, as allowable)
49	70649	6051635	1310	Cinnabar Charter	5.69%
49	70672	0122440	1194	Dunham Charter	7.04%
49	70680	0112987	0842	Forestville Academy	10.59%
49	70714	6051742	1445	Gravenstein Elementary	7.41%
49	70714	6051759	1444	Hillcrest Middle	7.41%
49	70722	0139048	2037	California Pacific Charter - Sonoma	9.88%
49	70722	6051767	1978	Guerneville Elementary (Charter)	8.93%
49	70730	6110639	0941	Salmon Creek School - A Charter	5.49%
49	70730	6120588	0492	Pathways Charter	5.94%
49	70797	0107284	0653	California Virtual Academy @ Sonoma	5.94%
49	70797	0139568	2071	Heartwood Charter	5.94%
49	70797	0140228	2102	Liberty Independent Study	5.87%
49	70797	6051833	1260	Liberty Elementary	5.87%
49	70805	0105890	0616	Mark West Charter	4.02%
49	70805	6051858	1417	San Miguel Elementary	4.02%
49	70805	6111066	1422	John B. Riebli Elementary	4.02%
49	70839	0138065	1985	Pivot Charter School - North Bay	5.94%
49	70839	6051890	0655	Oak Grove Elementary/Willowside Middle	10.56%
49	70847	0119750	1086	River Montessori Elementary Charter	5.94%
49	70847	0127555	1579	Loma Vista Immersion Academy	3.40%
49	70847	6051924	1423	Old Adobe Elementary Charter	3.40%
49	70847	6072136	1424	Miwok Valley Elementary Charter	3.40%
49	70847	6114755	1450	Sonoma Mountain Elementary	3.40%
49	70854	6051981	1512	Penngrove Elementary	5.81%
49	70854	6119036	0382	Live Oak Charter	5.22%
49	70862	0131961	1726	Petaluma Accelerated Charter	5.81%
49	70862	6051932	0480	Mary Collins Charter School at Cherry Valley	5.81%
49	70870	0106344	0526	Northwest Prep Charter	6.87%
49	70870	6066344	1440	Olivet Elementary Charter	6.87%
49	70870	6109144	1439	Morrice Schaefer Charter	6.87%
49	70870	6113492	0098	Piner-Olivet Charter	6.87%
49	70896	0102525	0525	Spring Lake Charter	5.23%
49	70896	6052039	1105	Manzanita Elementary Charter	5.23%
49	70896	6052047	1259	Whited Elementary Charter	5.23%
49	70896	6052070	1257	Village Elementary Charter	5.23%
49	70896	6085229	1258	Binkley Elementary Charter	5.23%
49	70904	0101923	0558	Roseland Charter	4.82%
49	70912	0113530	0845	Santa Rosa Charter School for the Arts	5.21%
49	70912	0125831	1397	Santa Rosa French-American Charter (SRFACS)	5.21%
49	70912	0128074	1523	Cesar Chavez Language Academy	5.21%
49	70912	6116958	0215	Kid Street Learning Center Charter	5.94%
49	70920	0102533	0522	Santa Rosa Accelerated Charter	5.21%
49	70938	0120121	1107	REACH	5.94%
49	70938	6113039	0078	Sebastopol Independent Charter	7.18%
49	70953	0105866	0613	Woodland Star Charter	7.45%
49	70953	6111678	0009	Sonoma Charter	5.94%
49	70961	4930319	0310	Orchard View	9.44%
49	70961	4930350	0481	Sunridge Charter	6.96%
49	70961	6052302	0904	Twin Hills Charter Middle	9.44%
49	71035	6052377	1087	Wright Charter	10.21%
49	73882	0123786	1281	Credo High	4.24%
49	75358	0114934	0912	Village Charter	3.85%
49	75358	6052369	0162	Cali Calmecac Language Academy	6.04%

Form CEA – Current Expense Formula/Minimum Classroom Compensation

Ed Code Section 41372 requires that school districts expend a minimum percentage of their current cost of education for classroom teacher and aide salaries, plus associated benefits. Under LCFF, much of the restricted categorical funding that was excluded from the minimum classroom calculation is now unrestricted and not excludable. An unintended consequence is that some LEAs are having more difficulty meeting the minimum classroom compensation requirements.

Minimum Classroom Compensation Requirement

Elementary 60%

Unified 55%

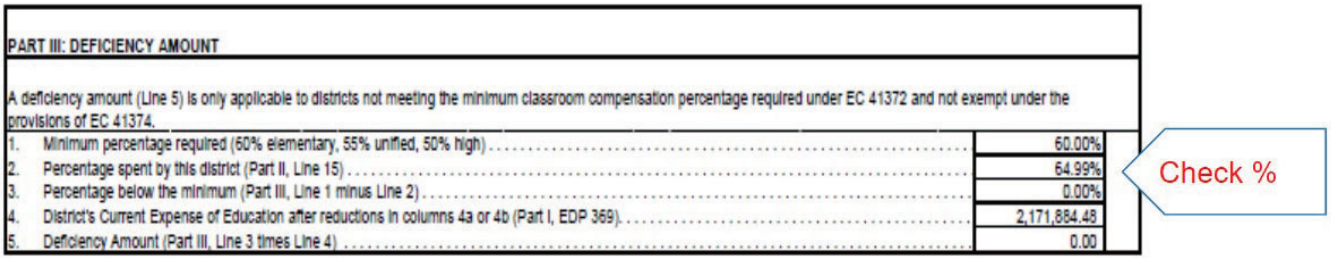
High School 50%

Form CEA calculates the total classroom compensation percentage (Objects 1000-3999 and Functions 1000-1999) of the total actual expenditures in the general fund.

$$\text{Classroom Compensation \%} = \frac{\text{Classroom Compensation (Form CEA, } \mathbf{Part\ II}\text{)}}{\text{Total GF Expenses (Form CEA, } \mathbf{Part\ I}\text{)}}$$

The goal is to accurately reflect classroom compensation included in the formula (Part II – Minimum Classroom Compensation) and appropriately reduce or eliminate other costs from the total expenditures section (Part I – Current Expense Formula). ***Decreasing Total General Fund Expenditures (Part I), other than classroom salary and benefits, will increase the Classroom Compensation % and help to meet the minimum requirement.***

Does Your District Meet the Minimum Percentage?



PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	64.99%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,171,884.48
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

- Look for potential coding errors and other issues that would affect the CEA formula.
- See Pages CEA 2-4 for coding tips and other issues that affect your ability to make the minimum percentage.
- See Pages CEA 8-10 of the manual for the SACS User Guide for more helpful information.
- Look for Manual Overrides. Overrides may be recommended even for districts that meet the required percentage.

COMPLETION OF FORM CEA AND POTENTIAL ISSUES

A. Form CEA (or CEB) is completed automatically from data imported into SACS software.

B. The only modification allowed to the amounts imported and calculated by SACS software is an optional adjustment in the "Reductions (Overrides) 4b" column. This may be needed if expenditures that should be excluded are not already excluded by SACS software. For example, expenditures in the following Resources, Other Federal – 5810, Other State – 7810, or Other Local – 9010, are not already excluded by an ineligible object, goal or function. An evaluation of the expenditures that roll up to these resources may be needed to determine if additional reductions are warranted based on the funding source or program they support (See Ref. D8 below).

   - ✓ *Districts must provide documentation and explain reduction override amounts to the county office.*
   - ✓ Districts must receive auditor concurrence for all manual overrides.

   The SACS software excludes certain Resources, Objects, Goals, and Functions from both classroom compensation and total expenditures. These exclusions eliminate expenditures of any program that does not allow classroom compensation costs or any restricted resource for which the specified funding use precludes compliance with EC section 41372 requirements (See page CEA 8). Expenditures excluded from the calculations are reported in Column 2 and Column 4b of the CEA Form.

C. The district can enter an "X" on line 16 to indicate that it is exempt based on EC section 41374.

   - ✓ *The district must provide documentation to the COE regarding class size to support this determination.*

   Who is excluded from the CEA requirement?

   - Districts with less than 101 units of ADA in the previous year
   - Charter Schools
   - Districts that maintain all "individual class sessions" with equal to or less than the following number of pupils in attendance:
     - An elementary school district – 28 pupils
     - A high school district – 25 pupils
     - A unified school district:
       - Grades K-8 – 28 pupils
       - Grades 9-12 – 25 pupils
       - Grades 7-9 of a junior high school shall be deemed to be high school grades for the purposes of this section

   (The number of ***pupils in attendance*** in each "individual class session" must not exceed the limit for a district to be exempt from the calculation. Ed Code is not clear how the class size is calculated for this purpose. Some auditors check the daily count; others average class size by month. ***Check with your auditor before claiming the exemption.***)

D. If the district does not meet the required percentage thus generating a deficiency in Part III, the district should look for potential coding errors and other issues that would affect the CEA formula. For full SACS Software User Guide instructions, see pages CEA 8-10. The following are some examples of things to look for:

Form not required for Charter Schools

1. Charter schools are not subject to the minimum classroom compensation requirements of EC 41372. The SACS Software User Guide describes that authorizing LEAs whose Charter Schools are included in the authorizing LEA's General Fund may provide an explanation for the resulting Technical Review Checklist exception ***if inclusion of the Charter School is what causes the LEA to fail the requirement.***

2. Classroom teachers and other classroom staff should be coded to Function 1XXX, e.g. classroom aides, tutors, or other staff providing direct educational services.

3. Whenever possible, classroom teachers and direct instructional support staff costs should **not** be coded to any resource **excluded** from the CEA calculation. Direct instructional support staff costs in Lottery RS 1100 are **included in Part II**.

4. **Expenditures coded to Lottery – RS 1100, are excluded in Part I.** Review the possibility of reclassifying additional expenditures to this resource as appropriate. **An increase in lottery expenditures will lower the total expenses in Part I**.

5. Review expenditures coded to Functions 2100, 2130, and 2140 to make sure that staff salaries or staff development costs, including substitutes, are not recorded here; these expenditures should be recorded as Function 1000.

   The California School Accounting Manual (CSAM) states the following under Function 2140:

   > A fee paid for an employee to attend a conference, or a salary stipend for attending a staff development conference, should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an "activity dealing directly with the interaction between teachers and students," and should be charged to Function 1000.

6. Look for costs that should be coded to the goals and functions deducted in Part I (e.g. non-agency, community services, food services) but that currently are not. For example, for expenditures for shared staff and services among agencies, the contracted portion could be coded as non-agency (Goal 7100-7199). Also, if the district operates a child care program, that could be a community services goal (8100). **Coding to excluded goals or excluded function codes reduces the total expenses in Part I.**

7. Review cost sharing between the district's general fund and other funds or dependent

charters. Are they using **Object 5750** to transfer program support costs or recording a fund transfer as payment for support costs? **Using Object 5750 will decrease costs in the general fund, thereby reducing total expenditures in Part I.**

8. Review expenditures coded to restricted "other" resources that are not included in the SACS software's exemption list. Should they be in the formula? A general rule of thumb whether expenditures can be excluded is that the expenditures should not be excluded merely because teacher salary expenditures were not incurred, ***but rather because a qualified use of funds would not be teacher salaries,*** e.g., funds specifically intended for purchase of equipment or materials, or for professional development. If so, manually removing them in column 4b would reduce overall expenses in Part I.



Review the SACS Software User Guide (see page CEA 9 attached) for Column 4a and Column 4b for additional guidance before manually removing expenditures in Column 4b.

The amount entered in Column 4b must include both the amount originally extracted in Column 4a **plus** the additional reductions identified, as Column 4a is overridden once an amount is entered into Column 4b.

- ✓ **Column 4(b) overrides 4(a), so ensure any numbers entered in 4(b) are summed with 4(a).**

13(b)= the portion of classroom salary & benefits that are included in 4(b). The amount entered in Column 13(b) must include both the amount originally extracted in Column 13(a) **plus** the additional reductions identified, as Column 13(a) is overridden once an amount is entered into Column 13(b).

- ✓ **Column 13(b) overrides 13(a), so ensure any numbers entered in 13(b) are summed with 13(a).**

The recommendation of School Services is school districts can avail themselves of this manual exclusion, by utilizing Column 4b on the Form CEA, for one-time pandemic funding on a resource by resource basis so long as none of the funds were spent on classroom salary expenditures.

- *For example, if a school district spent some of RS 3213 ESSER III on teacher salaries within the year, then none of the expenditures in RS 3213 are excludable in Column 4b. However, if a school district did not spend any funds apportioned in RS 3213 on classroom salaries, the entirety of those expenditures in the current year can be excluded.*



- ✓ ***Must receive auditor concurrence on all manual overrides. Individual auditors could have differing interpretations of allowable overrides.***

- ✓ ***Part IV of the CEA Form: Any adjustment entered in Part I, Column 4b, requires an explanation.***

CAN A DISTRICT APPLY FOR AN EXEMPTION FROM THE REQUIREMENT?

If after careful review of coding a district is unable to spend the required amount, the difference in the required percentage and the percentage determined by Form CEA is multiplied by the district's total current expenses. This is the deficiency amount.

The circumstances under which the County Superintendent may grant an exemption from the requirements are defined very precisely (and narrowly) in the Ed Code:

A district may apply to the County Superintendent of Schools, no later than September 15th of the succeeding year, for an exemption from the required expenditures if:

1. The application of EC section 41372 would result in a serious hardship to the district.

2. The application of EC Section 41372 would result in the district paying its classroom teachers salaries that exceed those of other districts of comparable type and functioning under comparable conditions.

The County Superintendent of schools, upon receipt of the district's application:

1. Shall grant the waiver if the deficiency amount is less than $1,000.

2. May grant an exemption based on the merits of the application if the deficiency is more than $1,000.

3. If the exemption is granted by the County Superintendent of schools, the designated monies (the amount calculated in Part III: Deficiency Amount, Line 5) shall be immediately available for expenditure by the school district governing board. If no application for exemption is made or exemption is denied, the County Superintendent of schools shall order the designated amount or amount not exempted to be added to the amounts to be expended for salaries of classroom teachers during the next fiscal year.

Attachments:

- Form CEA
- Form CEA SACS Software User Guide
- Application for Exemption

Unaudited Actuals
202x-2x Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

Form CEA

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	0.00	301	0.00	303	0.00	305	0.00		307	0.00	309
2000 - Classified Salaries	0.00	311	0.00	313	0.00	315	0.00		317	0.00	319
3000 - Employee Benefits	0.00	321	0.00	323	0.00	325	0.00		327	0.00	329
4000 - Books, Supplies Equip Replace. (6500)	0.00	331	0.00	333	0.00	335	0.00		337	0.00	339
5000 - Services. . . & 7300 - Indirect Costs	0.00	341	0.00	343	0.00	345	0.00		347	0.00	349
				TOTAL	0.00	365			TOTAL	0.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

(4b) = additional reductions PLUS amt extracted in (4a)

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	0.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	0.00	380
3. STRS	3101 & 3102	0.00	382
4. PERS	3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	0.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	0.00	385
7. Unemployment Insurance	3501 & 3502	0.00	390
8. Workers' Compensation Insurance	3601 & 3602	0.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		0.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		0.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		0.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

Classroom Compensation % =
Classroom Compensation (Form CEA, Part II)
Total Expenses (Form CEA, Part I)

13b = additional reductions + amt extracted in 13a

enter "X" if Exempt

Unaudited Actuals
202x-2x Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

Form CEA

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	0.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Must enter in an explanation if use overrides in Column 4b

Form CEA SACS Software User Guide:

Forms CEA/CEB—Current Expense Formula/Minimum Classroom Compensation

Actuals (Required) / Budget (Optional)

The Current Expense Formula/Minimum Classroom Compensation, Form CEA/CEB, is used for the following purposes:

- To allow COEs to determine whether the district complies with *EC* Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. *EC* Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the *EC* Section 41372 requirements. (Enter an "X" on Line 16 of the Form CEA/CEB when the district is exempt.)

- To report the current expense of education (EDP 365).

The system will automatically generate all sections of this form except optional adjustments reported in Part I, Column 4b and Part II, Line 13b (see below for entering data on these lines).

Part I—Current Expense Formula

Calculate the current expense formula as follows:

Column 1 Total Expense for the Year

The SACS Web System extracts the data for the total expense for the year from the general ledger Fund 01 data.

Column 2 Reductions (Note 1)

Certain expenditures should be excluded from the Current Expense of Education amount. Expenditures for Nonagency (goals 7100–7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (objects 3701–3702), and Facilities Acquisition and Construction (Function 8500), which are included in Total Expense for Year (Column 1), are not included in the Current Expense of Education (Column 3). To exclude these expenditures, the SACS Web System extracts into Column 2 the unduplicated expenditures in the referenced goals, functions, and objects.

Notes:

- In addition to fringe benefits for already-retired employees, objects 3701 and 3702 may include certain allocated costs for past unfunded liabilities relating to active employees (see definitions in *CSAM)*. All costs reported in objects 3701 and 3702 are excluded from the calculation of minimum classroom compensation.

- Maintenance Assessment District expenditures are considered to be part of the Community Services goal.

Column 4a Reductions (Note 2—Extracted)

Certain expenditures are excluded from the Minimum Classroom Compensation calculation. Expenditures for transportation (Function 3600), lottery expenditures (Resource 1100), amounts paid to nonpublic schools for the education of special education students (Function 1180), and certain categorical aid expenditures which are included in Current Expense of Education (Column 3), are not included in Minimum Classroom Compensation and should be reported as Reductions (Column 4a).

In addition, expenditures for categorical aid programs which do not allow teacher salary expenditures or require disbursement of the funds without regard to the requirements of *EC* Section 41372 should be reported as Reductions (Column 4a), thereby reducing the Current Expense (Column 5). In other words, if a categorical program has, as its main purpose, activities of a specialized nature that normally indicate something other than hiring classroom teachers or aides, then the categorical funding is ignored in the minimum classroom compensation calculation (i.e., it is reduced from both the numerator and denominator of the calculation). Following are a few examples of categorical aid programs and resource codes that qualified to be excluded from the calculation:

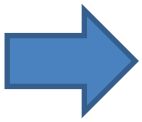
- Broadband Infrastructure Improvement Grant (7124)
- School Bus Emissions Reduction Fund (7236)

Following is the complete list of codes extracted as "reductions" in Column 4a and Line 13a: resources 1100, 3316, 3326, 3327, 3372, 3386, 3515, 3724, 4123, 4124, 5035, 5314, 5316, 5370, 5460, 5465, 5652, 6010, 6030, 6126, 6140, 6230, 6300, 6355, 6385, 6386, 6392, 6512, 7010, 7027, 7028, 7085, 7121, 7124, 7126, 7236, 7388, 7410, 8210, and functions 1180, 3600.

Column 4b Reductions (Note 2—Overrides Column 4a)

School districts may elect to report the reductions manually in Column 4b if the extracted data does not include all of the applicable categoricals.

It should rarely be necessary to use Column 4b to override the reductions automatically extracted in Column 4a. An example of the circumstances under which it is appropriate is where a district receives a grant directly from the federal government for a purpose wholly unrelated to instruction (such as developing an emergency preparedness plan), where no part of the grant can be expended for teacher salaries. Because the district receives the grant directly from the federal government, CDE has no knowledge of the grant, so CDE does not assign the grant a unique SACS resource code; the district would account for the grant using Resource 5810, Other Restricted Federal, and the grant expenditures would not automatically extract into Column 4a even though it would be appropriate for it to do so. It would be appropriate in this case for the district to use Column 4b to enter reductions that include this grant's expenditures. The district would do this by entering in Column 4b the combined total of the reductions that were extracted in Column 4a, plus this grant's expenditures, replacing all amounts from Column 4a.



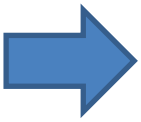
Note: If an amount (even zero) is entered in any row of Column 4b, or on Line 13b (see Part II below), the SACS Web System switches from using the values in Column 4a/Line 13a to using only the values in Column 4b/Line 13b; it does not use a combination of the two.

Expenditures of the Restricted Maintenance Account (RMA) (Ongoing and Major Maintenance Account, Resource 8150) should not be excluded in Form CEA. They are not "amount[s] expended from categorical aid received from the federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of [*EC* Section 41372]."

The RMA exists to demonstrate compliance with the requirement that LEAs that receive School Facility Program (SFP) funding administered by the Office of Public School Construction must dedicate a certain percentage of their operating budgets toward facility maintenance. Moneys contributed to this account are not federal or state categorical aid. (Note that Resource 8150 is a local resource, not a state or federal resource.) Said another way, were it not necessary to demonstrate compliance with SFP regulations, the expenditures in the RMA account would be charged to an unrestricted resource.

Part II—Minimum Classroom Compensation

Report the classroom compensation. The SACS Web System will generate all of this information except for optional adjustments reported on Line 13b.



- Line 13b: Report the salaries and benefits of teachers and instructional aides that were deducted in Column 4b (see note above in Column 4b text).

- A warning internal form check alerts users to review line 13b if no amount is entered when an amount is entered in Part I, Column 4b, Reductions (Overrides).

Part III—Deficiency Amount

Using information from Form CEA/CEB Parts I and II, Part III indicates if a school district has met the minimum classroom compensation percentage required under *EC* Section 41372. This information will also show on Form CA, Unaudited Actuals Certification, on the page titled Summary of Unaudited Actual Data Submission.

- If the percentage is met, Line 5 will be zero.

- If the percentage is not met, and the district has not indicated they are exempt from the requirement, Line 5 will be the amount of the deficiency. In addition, an exception will be reported in the Technical Review Checklist.

- If the district has indicated they are exempt from the requirement, Line 5 will show "exempt."

Part IV—Explanation for Adjustments Entered in Part I, Column 4b

This section must be completed if an amount is entered in Part I, Column 4b, Reductions (Overrides). A fatal internal form check will generate if the required explanation is not provided.

Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For _____fiscal year, the _____ School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

_____ Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

_____ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

_____ Deficiency is less than $1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

1. Enter the minimum percentage for your district type. _____%
   (60% Elementary/ 50% High School/ 55% Unified)
2. Enter the percentage spent by your district. _____%
3. Percentage below the minimum. _____%
   (Line 1 minus line 2)
4. Enter the district's current expense of education (Form CEA) $_____
5. Deficiency Amount. $_____
   (Line 3 times line 4)

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

_____ _____

Signature of Authorized Official Title

_____ _____

Print Name of Authorized Official Date

C. Decision of the County Superintendent of Schools

(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

_____ I am granting the request for exemption from the requirements of *Education Code* Section 41372.

_____ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is $_____ (A written explanation of the reason(s) for approving a partial exemption is attached.)

_____ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

_____	_____/_____
Signature of County Superintendent	County Office/Date
_____	_____/_____
Signature of Authorized Designee	Title of Authorized Designee/Date

Forms PCR & PCRAF

Program Cost Reporting

The Program Cost Report calculates, in a standardized manner, total costs by program for General Fund and Charter Schools Funds (Funds 01, 09 and 62). It is based on the **goal field**. The "Role of the Goal," identifies the instructional setting, objective, or population served. It asks the question, "Whom are you serving?" The Goal is the key to Program Cost Accounting.

Step 1: Form PCRAF-Program Cost Report Schedule of Allocation Factors

The Program Cost Report Schedule of Allocation Factors is used to distribute, or allocate, particular expenditures among program **goals** in Funds 01, 09, and 62. These expenditures (on Line A) have an "Undistributed goal (0000 and 9000).

- Data in **Section A** is **all extracted**. These amounts are Undistributed general ledger expenditures that must be allocated to program goals based on allocation factors (line B).

- **Section B** must be **manually entered**. **For all columns with costs on Line A, allocation factors must be provided on Line B for each applicable goal. If there is a zero on Line A, then the column should not have allocation factors listed.**

LEA's do not actually make the calculations. They just need to provide the Allocation Factors, via Form PCRAF. SACS makes the calculations and the results go to Form PCR.

Here's how it works: Through a determination of the counts of each factor by program, Goal 0000 and 9000 costs on line A will be proportionately distributed to each goal on line B. For example, refer to Form PCRAF.

SACS Calculation example:
The costs listed on Line A (page PCR and PCRAF – 2) in the columns under Teacher Full-Time Equivalents total $407,081.73. That amount needs to be distributed to specific goals on line B, on the basis of the number of Teacher Full-Time Equivalents (FTE) entered for each instructional goal. To determine the percentage, the FTE in each goal is divided by the total FTE's in that column. If 19.20 FTE of 20.20 FTE is coded to goal 1110, that would distribute 95.0495% of the $407,081.73 to goal 1110 (Regular Education) – or $386,929.16. The same theory applies to Classroom Units and Pupils Transported.

Allocation factors are: Teacher Full-Time Equivalents (FTE) which is used for columns 1-4, Classroom Units (CU) which is used for columns 5-6 and Pupil Transportation (PT) which is used for column 7. Details on calculating allocation factors are included on pages PCR and PCRAF-4 & 5. **Procedure 910 of CSAM contains information on how to calculate the allocation factors, among other things.** For further information about Form PCRAF go to the SACS Help screen.

CDE scrutinizes the program cost forms and looks for reasonableness. Therefore, it will be advantageous to carefully evaluate the allocation factors used as well as how expenditures are coded. Avoid entering 100% of the FTE's in goal 1110, for example. Since expenditures are extracted from the general ledger data, reviewing these at year-end closing is encouraged. The above reference material could also be used during the year when coding expenditures. This could help eliminate last minute adjustments at year-end.

Step 2: Form PCR-Program Cost Report

Form PCR is entirely automated. No manual entry of data is allowed. Data pulled into this form are extracted from both the LEA's general ledger data and Form PCRAF data. **Be sure to complete and save Form PCRAF before opening the Form PCR.** Print all five pages of Form PCR.

For further information about Form PCR go to the SACS Help screen.

	1	2	3	4	5	6	7
	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	39,090.56	32,386.89	335,410.16	194.12	785,503.37	0.00	104,421.21
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**						
0001	Pre-Kindergarten						
1110	Regular Education, K–12	19.20	19.20	19.20	19.20	35.50	250.00
3100	Alternative Schools						
3200	Continuation Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	1.00	1.00	1.00	1.00	2.00	24.00
6000	ROC/P						
Other Goals	**Description**						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	**Description**						
- -	Adult Education (Fund 11)						
- -	Child Development (Fund 12)						
- -	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	20.20	20.20	20.20	20.20	37.50	0.00	274.00

A ALL EXTRACTED

B

C

Should be blank since line A is zero

*IEPs require HTS Transp

Formula: **B** divided by **C** = xx.xx%; multiplied by the sum of the four Teacher FTE columns on row **A**
Calculation: 19.20/20.2=.95049505% X $407,081.73 = $386,929.16; distributed to goal 1110 (**D**) on form PCR, tab 3 (see pg. PCR-3)
FYI: The sum of ALL 7 columns on row **A** = $1,297,006.31; These total costs are allocated using allocation factors (see pg. PCR-3)

The same calculation is used to allocate the classroom unit factors and the pupil transportation factors.

		1	2	3	4
		Allocated Support Costs (Based on factors input on Form PCRAF)			
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	386,929.16	743,609.86	95,274.83	1,225,813.85
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	20,152.57	41,893.51	9,146.38	71,192.46
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		407,081.73	785,503.37	104,421.21	1,297,006.31

D

Total of row A on Form PCRAF

PROGRAM COST ACCOUNTING ADDENDUM
Allocation Factors:
(CSAM Procedure 910-4)

Full-Time-Equivalent (FTE) Teachers:

The full-time-equivalent (FTE) teacher allocation factor is the number of full-time-equivalent teachers serving (assigned) in each instructional program (goal). An assignment is a specific responsibility, classroom assignment, or course section taught.
Teachers or assistant teachers (certificated or classified) should be included in the FTE count if they carry active student registers and their services generate average daily attendance (ADA). Certificated and classified employees providing special education designated instruction services and carrying active student registers should also be included in the FTE count. Full-time equivalency is determined on the basis of the number of hours (i.e., of actual instruction of students) that constitutes a full-time teaching assignment for the agency. Taking the ratio of assignment hours to the number of hours that constitutes a full-time assignment calculates the FTE. The four common categories for assignments are:

1. **Single assignment:** A full-time teacher assigned to a single goal is counted as 1.0 FTE for that goal.
2. **Split assignment:** A full-time teacher assigned to two or more goals is split between the goals on the basis of the proportionate share of hours in each assignment. For purposes of determining the number of FTEs to be allocated to each assignment, preparation periods, supervision, noon duty, individualized educational program (IEP) assessments, and other ancillary assignments are to be disregarded in the FTE calculation. Study halls are considered a regular class assignment.
3. **Semester assignment:** A full-time teacher assigned to programs of one semester or less is counted as a 0.5 FTE. Full-time teachers assigned to programs of more than one semester are counted as 1 FTE.
4. **Part-time assignment*:*** Prorate, using the preceding basic definition. For example, a teacher instructing in a program on a one-fourth time basis would be counted as a .25 FTE.

Totaling the computed number of FTE teacher units determines the FTE teacher count for each instructional goal. If applicable, FTE teacher counts may also be calculated for the community services and child care and development services goals.

Include in the count those teachers who are assigned to programs operated in the district but who are not employed by the district (e.g., those in special education or regional occupational center/program classes in which the teachers are paid by the county office). These FTE counts are to be recorded in the nonagency activities educational program.

For consistency, the FTE teacher count may be developed at any time after classes have been established for the second semester. In a large district, an efficient way to compile the total FTE units may be to have each administrator complete a count and then to combine the information into a composite worksheet. Care must be taken to ensure that more than one site administrator does not report the same FTE units. **FTE Functions:** FTE factors are used to allocate costs in instruction-related functions (2100, 2420, 2490, and 2700) and pupil services functions (3110, 3120, 3130, 3140, 3150, 3160, and 3900).

Classroom Units (CU):

The classroom unit (CU) allocation factor is the number of units of space occupied by each program. The CU provides a method of converting each program's square footage into a standardized allocation factor. Although the term *classroom unit* was derived from using an "average" classroom as the basis for the measurement, all types of space are included in the CU count, not just classrooms. When calculating CUs, count space that is occupied by an identifiable function or activity. If multiple programs share an area, the CU is allocated to each program on the basis of the percentage of hours the room is used by each program. Report noninstructional programs that occupy space in district administration facilities as part of the district administration program**. Common-use areas are considered to benefit all programs and are not included in the calculation of CUs.** They include areas such as school offices, media centers, libraries, corridors, restrooms, faculty rooms, unoccupied rooms, and outdoor areas (swimming pools, ball fields).

Instruction and office areas. For "people-occupied" areas, such as instruction or office space, a room that falls within the general range of 800 to 1,100 square feet counts as one (1.0) CU. Areas that fall outside this range are converted to CUs by dividing the actual square footage by 960, which is the size of a typical classroom. For example, a room occupying 1,200 square feet is 1.25 CU (1,200 divided by 960). Examples of areas converted to CUs by using 960 might include large areas, such as science labs, computer labs, multipurpose rooms, and gymnasiums; small areas, such as cubicles for speech therapy; and agency-wide administration facilities.

Classroom Units (CU): Continued

Operational areas. Buildings such as maintenance shops, warehouses, and transportation facilities generally require approximately one-third the amount of maintenance and upkeep required for spaces used for students and other services. Convert these operational areas to CUs by dividing square footage by 2,880 (960 x 3). Partially enclosed spaces, such as sheds or patios, may be excluded from the calculation.

Food services. In the area of food services, only the kitchen and serving areas are counted as CUs. The eating area is considered common space and is omitted from the calculation unless other activities occur in this area. If a multipurpose room is used for part of the day for classes and part of the day as the eating area, the CUs for the portion of the day attributable to classes are assigned to the appropriate program, and the portion attributable to food services is omitted.

Pupils Transported (PT):

The pupils transported (PT) allocation factor is the number of students transported in the year, which is ***determined by counting the number of students in each program transported from home to school***. This factor represents the number of students, not the number of trips.

Special education pupils receiving home-to-school transportation may be counted in the special education program only if their IEPs require home-to-school transportation. Otherwise, these children will be counted as regular students. Pupils who receive home-to-school transportation to attend schools *other than their neighborhood schools* because of requirements of their IEPs should also be counted as special education PTs.

PT Function: PT factors are used only to allocate costs in Function 3600, Pupil Transportation.

See California School Accounting Manual Procedure 910 for further details.

Form L—Lottery Report

This form is required for all LEAs receiving and/or expending state lottery revenues.

Background

The form is used by the CDE to meet its annual reporting requirement of expenditures in lottery funds to the Governor and the state legislature.

All lottery revenues must be separately accounted for pursuant to *Government Code* Section 8880.5(k), and are usually expended in Resource 1100, Lottery: Unrestricted, and/or Resource 6300, Lottery: Instructional Materials. However, some LEAs may wish to contribute from Resource 1100, Lottery: Unrestricted, into other restricted resources. If this is done, then how these contributed amounts are expended must be added manually in the second column of the Lottery Report. Note that Object 8980, Contributions from Unrestricted Resources, is limited to a debit in Resource 1100, only allowing a contribution out of that resource. Use of objects 8980 or 8990 is not allowed with Resource 6300.

Upon selecting Form L from the Supplemental Forms menu, the system automatically extracts all of the necessary data to complete the Lottery Report, unless contributions have been made from Resource 1100, Lottery: Unrestricted, to other resources. If contributions have not been made *and* no data auto-populates in the shaded areas of the third column, the form only needs to be opened, saved, and then closed.

If contributions have been made, data will need to be entered into the second column of the form to identify how those contributions were expended. The following describes how the columns are completed:

First Column—Lottery: Unrestricted (Resource 1100)

The system automatically extracts the beginning balance, revenues, and expenditures from the general ledger data for Resource 1100, Lottery: Unrestricted, from all funds into the first column. Note that interfund transfers are not extracted into the form.

Second Column—Transferred to Other Resources for Expenditure

The second column is used to manually record the contributions from Resource 1100, Lottery: Unrestricted, and the related expenditures.

- If there have been no contributions made to other resources (first column of Line A5) and there is no beginning balance (second column of Line A1), then no entry should be made in this column.
- If there *have* been contributions from Resource 1100 into other resources, the contributions and related expenditures must be added manually to this column. The resulting ending balance in this column should not be negative.

The system automatically extracts the beginning balance (Line A1) from the prior year Form L ending balance that was preloaded into the system, if applicable.

If all or part of any beginning balance has been expended in the current fiscal year, the related expenditures must be added manually to this column.

Third Column—Lottery Instructional Materials (Resource 6300)

The system automatically extracts the beginning balance, revenues, and expenditures from the general ledger data for Resource 6300, Lottery: Instructional Materials, from all funds, into the third column. Note that Resource 6300 dollars cannot be contributed to other resources. The definition of instructional materials is in *Education Code* Section 60010 (h). This law states:

> "'Instructional materials' means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or non-printed, and may include textbooks, technology-based materials, other educational materials, and tests."

The definition of instructional materials has been clarified to include laptop computers and devices that provide internet access required for students and teachers to access instructional materials used as a learning resource.

Note that many of the cells in this column have been shaded, indicating that expenditures in those areas may not be appropriate for the purchase of instructional materials. However, for those cases where expenditures may be appropriate, data provided will extract into the shaded cells and must be explained in the Comments section or a fatal TRC will be generated.

Fourth Column—Totals

The fourth column calculates the sums of the first through third columns. These totals will be used for CDE's report to the Governor and the state legislature.

Unbalanced Conditions or Information Not Provided

When any of the following conditions exist in Form L, upon closing the form a message box will display and identify the unbalanced or missing item(s). Also, upon running the export technical review checks (TRC), an exception will display if any of the conditions exist.

- Line A6, Contributions from Unrestricted Resources, in the Totals column does not equal zero. The extracted data in the first column and the entered data in the second column on Line A6 must net to zero.
- Line C, Ending Balance, in the second column is negative. Total Expenditures (Line B12) must not exceed Total Available (Line A6).
- Line C, Ending Balance, does not equal Line A7, Total Available, minus Line B12, Total Expenditures, in one or more columns. Amounts for invalid codes or combinations will not extract into the form. Be sure that all import technical review exceptions have been corrected.
- Section D, Comments. If data exists in shaded cells for Resource 6300 and no comments are entered, the following messages will display and a fatal TRC exception will be generated:
    - Upon closing the form, a message will display:
      "Amounts exist in shaded cells for Resource 6300. Review appropriateness and explain in Comments section."
    - A message will display on the form in the Comments section:
      "Explanation needed for amounts in shaded cells for Resource 6300."

Column used for CDE's report to State; Sum of columns prior

Description (All data automatically extracts unless contributions have been made (very uncommon))	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	0.00		0.00	0.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00		R. 6300 No contributions allowed	must net to zero 0.00
7. Total Available (Sum Lines A1 through A6)		A-7 0.00	0.00	0.00	0.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		B-12 0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	C 0.00	0.00	0.00	0.00

Column is only used to record contributions from RS 1100 (Unrestricted Lottery). If contributions are made manual entry is required in this column.

D. COMMENTS:

Must be true for ALL COLUMNS: (A7) - (B12) = C

cannot be negative

If data exists in shaded cells for resource 6300, review appropriateness and explain here.

A fatal TRC will be generated if data in shaded area of third column is not explained in Comments.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Bond Interest and Redemption Fund – Form 51

The Bond Interest and Redemption Fund is not a fund within the Frontline ERP (ESCAPE) accounting system.

CSAM Fund Classification (Procedure 305): *This fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125–15262).*

Bonds may be issued either by the county board of supervisors on behalf of the school district or by the school district. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51) of the LEA.

The county auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

SCOE receives information from the County Auditors' office and provides it to you **in early August as a multi-tabbed Excel** document.

From the multi-tabbed Excel document, find your district and print the full file (approx. seven pages).

2024-25 ACTUALS & 2025-26 BUDGET

July 1 Budget

September 8 Budget

XX Unaudited Actuals (9/15)

BOND INTEREST AND REDEMPTION FUND
Debt Service Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CALIFORNIA DEPT OF EDUCATION
Form 51

ABC Elementary District — SONOMA County, California

Description	Account Codes	2024-25 Actual	2025-26 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099			
2) Federal Revenues	8100-8299	-	-	
3) Other State Revenues	8300-8599	684.03	-	
4) Other Local Revenues	8600-8799	114,110.05	-	

To complete Form 51, input account code strings applicable by going to:

- Click on "User Data Input/Review"
- Lock the dataset
- Click on "Add GL data record"
- A screen appears with the appropriate default settings
- An input screen will appear
- Complete an input screen for each account code string noted in the 2024-25 Bond Interest and Redemption Fund memo issued by SCOE and select save
- Amounts will now appear on the Form 51

Sample entry input data from SCOE (last page of Excel file):

ABC Elementary District			2024-25		2025-26
Revenue					
	51-0000-0-0000-0000-8571-000-0000		829.34		
	51-0000-0-0000-0000-8611-000-0000		153,138.29		
	51-0000-0-0000-0000-8612-000-0000		20,469.88		
	51-0000-0-0000-0000-8613-000-0000		230.83		
	51-0000-0-0000-0000-8614-000-0000		2,564.84		
	51-0000-0-0000-0000-8660-000-0000		1,040.42		
NEW	51-0000-0-0000-0000-8662-000-0000		(358.00)		
	51-0000-0-0000-0000-8699-000-0000		-		
	51-0000-0-0000-0000-8979-000-0000		-	177,915.60	
Expenditures					
	51-0000-0-0000-9100-7433-000-0000		-		-
	51-0000-0-0000-9100-7434-000-0000		165,775.00		165,775.00
	51-0000-0-0000-9100-7438-000-0000		-		
	51-0000-0-0000-9100-7439-000-0000		-		
Fund Balance					
Beg.	51-0000-0-0000-9100-9791-000-0000		101,253.56		109,907.16
NEW	51-0000-0-0000-9100-9793-000-0000		(3,487.00)		
End	51-0000-0-0000-9100-97xx-000-0000	**	109,907.16		(55,867.84)
Cash	51-0000-0-0000-9100-9110-000-0000		113,752.16	= balance sheet from CT	
NEW FMV	51-0000-0-0000-9100-9111-000-0000		(3,845.00)	= FMV woorkbook 8.2024	
** Fund 51 cannot have 9790, must be reported at restricted (9740), committed (9760), or assigned (9780).					
The most common choice is assigned - 9780					
Using 9790 will create a Fatal TRC that will need to be corrected in order to do an official export					

After entry, open/print Form 51 and verify accuracy:

- Go to "Forms"
- Click on "Funds"
- Choose 51 Bond Interest and Redemption Fund
- Open Form
- Verify accuracy by comparing your SACS form and the SCOE-provided Excel file

Run TRC edits to make sure none were created.

- Go to "TRC"
- Click on "Technical Review"
- Choose Exceptions Only
- Click START

Common Error:

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 73, must be reported as restricted, committed, or assigned. **EXCEPTION**

FUND	RESOURCE	AMOUNT
51	0000	111,031.22

To correct this error:
Go back into the User/Data Input & Review (see ** above) and delete the object 9790 line and enter the line again using object 9760 or 9780.

From SACS User Guide
What's New for 2024-25 Unaudited Actuals Reporting: SACS Web System and Charter School Alternative Form

What's New for SACS is found here: https://www.cde.ca.gov/fg/sf/fr/uawhatsnew2425.asp

Listed below is a summary of changes made to the 2024–25 Unaudited Actuals reporting components of the Standardized Account Code Structure (SACS) Web financial reporting system. For additional information on each form and report, refer to the relevant sections of the SACS Web System User Guide.

Revised Fund Forms

- Form 01, 09, 11, 14, and 62—Local Control Funding Formula (LCFF) Sources Section
  Revised the Object 8099 line titled "LCFF/Revenue Limit Transfers - Prior Years" to "LCFF Transfers - Prior Years".
- Form 01, 09, and 62—Federal Revenue Section
  Revised the Object 8290 line titled "Other NCLB/Every Student Succeeds Act" to "Other Every Student Succeeds Act".
- Form 01, 09, 12, and 62—Other State Revenue Section
  - Added a new line, "Arts and Music in Schools (Prop 28)", Resource 6770, Object 8590.
  - Added a new line, "Expanded Learning Opportunities Program (ELO-P)", Resource 2600, Object 8590.
- Form 01—Other State Revenue Section
  Removed the obsolete line "ROC/P Entitlement – Prior Years", Resource 6360, Object 8319; and moved the resource to the All Other State Apportionments - Prior Years, All Other, Object 8319 line.

Revised Supplemental Forms

Form CEA—Current Expense Formula/Minimum Classroom Compensation
Part I, Current Expense Formula; and
Part II, Minimum Classroom Compensation

- Removed the following resource code from the reductions in Column 4a and Line 13a: Resource 6225, Emergency Repair Program, Williams Case.

Form ESMOE—Every Student Succeeds Act Maintenance of Effort (MOE)

- Added Object 6700, Subscription Assets, and Object 6920, Amortization Expense-Subscription Assets, to the list of exclusions in Section 1, Line C2.
- Added new internal form check (IFC) ESMOE003 to Section I, Line E to display, "Total expenditures subject to MOE cannot be negative" if the amount calculated is negative. The fatal IFC will trigger TRC CHK-UNBALANCED-B.

From SACS User Guide
What's New for 2024-25 Unaudited Actuals Reporting: SACS Web System and Charter School Alternative Form

Form GANN—Appropriations Limit Calculations

- Updated inflation adjustments on Line D2 for District and lines D2 and D6 for COE.
- Revised the Object 8019 line description from "LCFF/Revenue Limit State Aid – Prior Years (Object 8019)" to "LCFF State Aid – Prior Years (Object 8019)." This is line C26 for COE and C25 for District.
- IFC GANN006 for COE:
    - Modified the IFC to fail when the IFC is activated and zero is entered in A3 Total Prior Year Appropriations Limit.
    - Modified the IFC detail language and added: "To calculate Line A3 adjustment, use a copy of previous year's Form GANN, enter ADA adjustment, recalculate Adjusted Appropriations Limit on Line D16, and compare it to the original PY Appropriations Limit as reported on Line A3 of the current Unaudited Actuals submission. Retain a copy of the previous year's recalculations for audit purposes."
- IFC GANN007 for District:
    - Modified the IFC to fail when the IFC is activated and zero is entered in A1 Final Prior Year Appropriations Limit.
    - Modified the IFC detail language and added: "To calculate Line A1 adjustment, use a copy of previous year's Form GANN, enter ADA adjustment, recalculate Adjusted Appropriations Limit on Line D11, and compare it to the original PY Appropriations Limit as reported on Line A1 of the current Unaudited Actuals submission. Retain a copy of the previous year's recalculations for audit purposes."

Form L—Lottery Report

- Added a new line in Section A (Amount Available For This Fiscal Year) titled "Proceeds from SBITAs," Object 8974, to allow local educational agencies (LEAs) to use lottery funds for Subscription-Based Information Technology Arrangements (SBITAs).

Revised Reports

Reports SEMA/SEMB/SEMAI—Special Education Maintenance of Effort (MOE)

- SEMA & SEMB - LEA MOE Calc Tab

    - Section 3A: Renumbered the expenditure methods from A.1., A.2., B.1., B.2. to Test 1, Test 2, Test 3, and Test 4.
    - New text added to SELPA: (??) field, "Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2-character code of the applicable SELPA from the displayed list."
        - New IFC SEMA015/SEMB016 will require the SELPA: (??) field to be completed. The warning IFC will trigger TRC CHK-UNBALANCED-A.

SONOMA COUNTY
SPECIAL EDUCATION LOCAL PLAN AREA

MAINTENANCE OF EFFORT (MOE) REPORTS
IMPORTANT POINTS

REPORTING REQUIREMENT

Federal Subsequent Year Rule – In order to determine the required level of effort, the Local Educational Agency (LEA) must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard.

The Subsequent Year Tracking Worksheet must be completed before the MOE – SEMB & SEMA Reports can be finalized. See instructions in the MOE Important Points below.

Subsequent Year Tracking (SYT) Worksheet:

- Complete only one SYT Worksheet for both the MOE – SEMA & SEMB Reports
- 2011-12 Fiscal Year is the baseline year
- Tracking the results for all four methods:
  - Combined state & local expenditures
  - Combined state & local expenditures on a per capita basis
  - Local expenditures only
  - Local expenditures only on a per capita basis
- Will be an ongoing reporting requirement
- A new row will be added to the SYT Worksheet for the new Fiscal Year
- Must be submitted to the SELPA with the MOE – SEMB & SEMA Reports
  - The SYT Worksheet **must** be signed
- Is not included in the SACS Web application
- SYT Worksheet will be emailed once we have received it

- Information needed to complete the SYT Worksheet:
  - LEA MOE – SEMA CALC Report for each Fiscal Year beginning with the 2011-12
  - October 4, 2023, CALPADS, UDC
  - October 2, 2024, CALPADS, UDC
    - SELPA will provide this information

- MOE Compliance Result:
  - For each method and fiscal year, indicate the MOE Result:
    - Met – no entry needed
    - Did Not Met – no entry needed
    - Met with Exceptions and/or Adjustments – need to enter the amount of the exceptions and/or adjustments
      - The exceptions and/or adjustments are located on the LEA MOE Calc in Section #3A1c (Column B), #3A2c (Column B), #3B1a (Column B), and/or #3B2a (Column B)

SONOMA COUNTY
SPECIAL EDUCATION LOCAL PLAN AREA

MAINTENANCE OF EFFORT (MOE) REPORTS
IMPORTANT POINTS (continued)

- Section of the SYT Worksheet:
  - MOE – SEMB Report does not include the Program Cost Report Allocations (PCRA) amount that is included in the MOE – SEMA Report. A line item has been added to accurately compare the MOE – SEMB Report to the MOE SEMA Report
    - The PCRA amount is located on the back up pages of the appropriate MOE – SEMA Report in the third row from the bottom of the Total Expenditure section
  - For the State & Local Expenditure Comparison – enter the PCRA amount included in the MOE – SEMA Report
  - For the Per Capital Comparison – enter the PCRA amount that has been divided by the MOE – SEMA Report's Unduplicated Pupil Count to arrive at a per capital PCRA amount

The Special Education MOE Reports can be found within the SACS Web application

MOE – SEMA REPORT : 2024-25 Actual vs. Comparison Year Actual:

- The expenses for the 2024-25 Actual are extracted from your Unaudited Actuals reporting period, the expenditures for the 2023-24 Actual are manually entered from your LEAs prior year SEMA Report, along with any adjustments.
  - Please be advised that the 2023-24 Actual Expenditures may not be the Comparison Year
- The October 2, 2024, UDC will be used for the 2024-25 Actuals
- The October 4, 2023 will be used for the 2023-24 Actuals
  - Both of these UDCs will need to be manually entered on the LEA Exps CY and LEA Exps PY

- LEA MOE CALC:

  - Section #1, Exemption Reduction:
    - If your special education expenses for the 2025-26 Budget have been reduced as a result of one or more of the following exemptions, complete Section #1:
      - Voluntary departure
      - Decrease in the enrollment of children with disabilities
      - Termination of an exceptionally costly program for a particular child with a disability:
        - Has moved from your district
        - Has aged out
        - No longer needs a special education program
      - Termination of costly expenditures for long-term purchases
      - Assumption of cost by the high-cost fund operated by the State Educational Agency (SEA)
    - The reductions may be applied to local only, combined state and local or both

SONOMA COUNTY
SPECIAL EDUCATION LOCAL PLAN AREA

MAINTENANCE OF EFFORT (MOE) REPORTS
IMPORTANT POINTS (continued)

IF YOUR LEA COMPLETES SECTION #1, PLEASE CONTACT ME. CDE IS REQUIRING LEAS TO COMPLETE AN ADDITIONAL FORM TO BE SUBMITTED WITH THEIR MOE REPORTS.

- Section #2, Reduction to MOE Requirement Under IDEA:
  - PLEASE BE ADVISED ONLY THOSE LEAs THAT HAVE A "MEETS REQUIREMENT" COMPLIANCE DETERMINATION AND ARE NOT FOUND SIGNIFICANTLY DISPROPORTIONATE FOR THE CURRENT AND PRIOR YEARS CAN PROCEED TO Section #2.
  - Comparing current year and prior year federal dollars to calculate the 50% increase in funding:
    - Current Year – enter your LEAs estimated (2024-25 Actual) Federal Local Assistance Grant Award amounts – Resources #3310
    - Prior Year – enter your LEAs (2023-24 Actual) Federal Local Assistance Grant Award amounts – Resource #3310
  - **New Section: If your LEA exercises the authority to reduce the MOE requirement, in section #2, the LEA must list the activities authorized under the Elementary & Secondary Educational Act (ESEA) paid with the freed-up funds**

- Section #3, Actual MOE Calculation:
  - **The LEA is only required to pass one of the tests to meet the MOE requirement; however, the LEA must complete all four methods. The methods are (1) combined state & local expenditures, (2) combined state & local expenditures on a per capita basis, (3) local expenditures only, and (4) local expenditures only on a per capita basis.**

- A. Combined State and Local Expenditures Method:
  - Data is extracted from Section #1, Section #2, and the Budget LEA worksheet
    - Please note that any exemptions in Section #1 and reductions in Section #2 are reducing the prior year expenditures (Column B)
  - **Section #3. A.#1:**
    - **Enter the most recent Comparison Year and Actual Expenditures, from the SYT Worksheet, in which the LEA used the actual vs. actual method based on the state & local expenditures to meet the MOE compliance requirement.**
  - If the difference in Column C is positive or zero, the MOE Eligibility requirement has been met.

- **Section #3. A.#2:**
  - **Enter the most recent Comparison Year and Actual Expenditures, from the SYT Worksheet, in which the LEA used the actual vs. actual method based on the per capita state & local expenditures to meet the MOE compliance requirement.**

- If the difference in Column C is positive or zero, the MOE Eligibility requirement has been met.

♦ B. Local Expenditures Only Method:

- Data is extracted from Section #1, Section #2, and the Budget LEA worksheet

- **Section #3. B.#1:**
  - **Enter the most recent Comparison Year and Actual Expenditures, from the SYT Worksheet, in which the LEA used the actual vs. actual method based on the local expenditures to meet the MOE compliance requirement.**

- If the difference in Column C is positive or zero, the MOE Eligibility requirement has been met.

- **Section #3. B.#2:**
  - **Enter the most recent Comparison Year and Actual Expenditures, from the SYT Worksheet, in which the LEA used the actual vs. actual method based on the per capita local expenditures to meet the MOE compliance requirement.**

- If the difference in Column C is positive or zero, the MOE Eligibility requirement has been met.

MOE – SEMB REPORT : 2025-26 Budget vs. Comparison Year Budget:

➢ The expenses for the 2025-26 Budget vs. the Actual Comparison are extracted from your Unaudited Actuals reporting period

➢ The October 2, 2024, will need to be manually entered on the LEA Budget and LEA Exps (box on the right-hand upper corner)

➢ Follow the same process of the SEMA MOE Calc for the SEMB MOE Calc.

Final Submission: Reports to Submit to SCOE

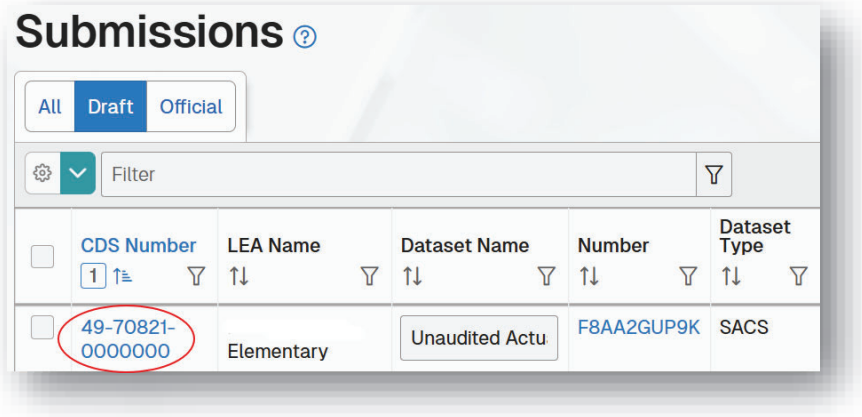
Refer to **SCOE Biz 25-03** for the Year End Close/Unaudited Actuals Sequence details.
The **Year End Close Checklist and supporting documentation due August 8, 2025.**
Avoid TRCs and submission issues by completing "official" export before board approval of UAs.

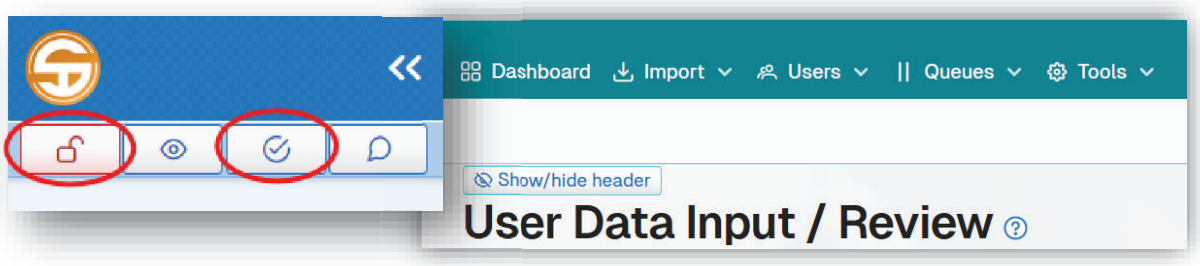
Review the Dataset Submission in SACS to ensure that all components are complete and accurate. the district is now ready to promote dataset to SCOE.

If you are an **independent charter**, then the dataset is first promoted to the sponsoring District, then they will promote to SCOE as 2nd Level LEA.

SACS: https://sacs-cde.org/security/login

- Click on the CDS Number to open the side bar to get to User Data Input/Review

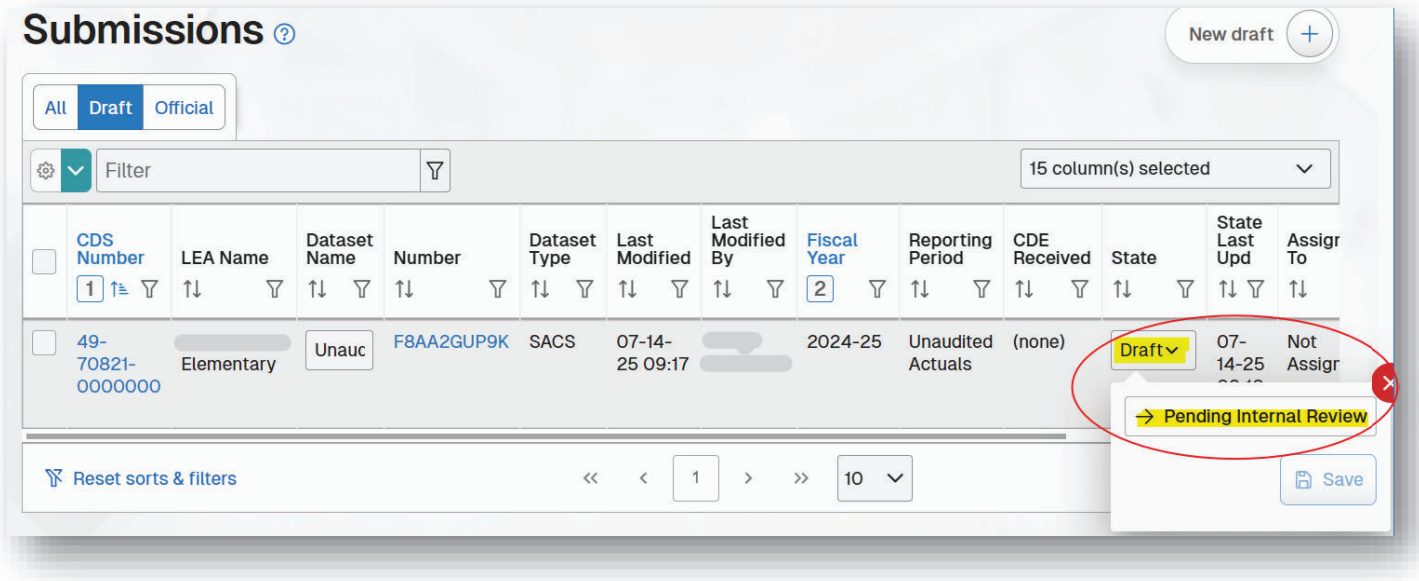




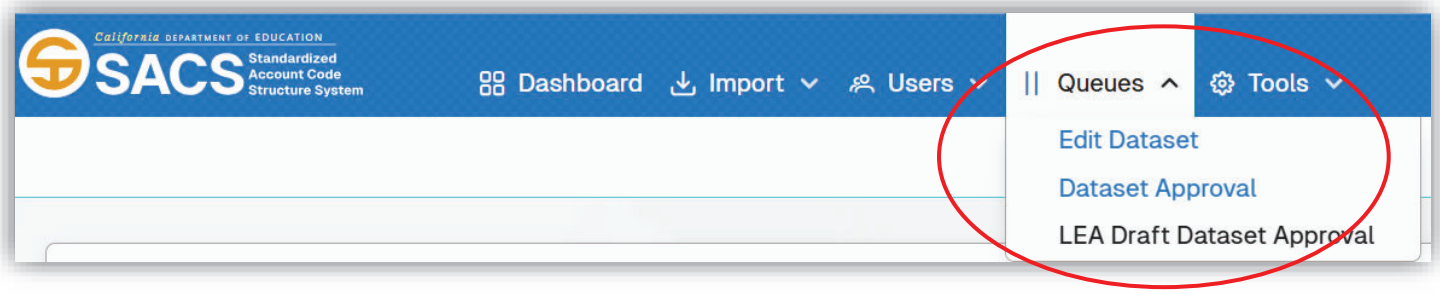
- Click **Unlocked**
- Click for final TRC Check for the **Official** file
- Click back on the **Dashboard Icon** to get to Submissions

From Submissions window

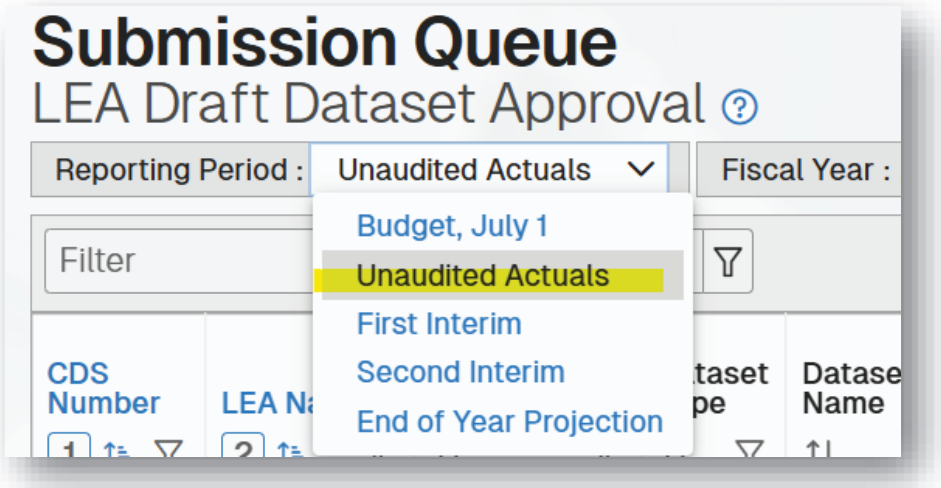
- Go to the State column change “Draft” to “Pending Internal Review”
- Click Save
- State will change to Pending Internal Review



- Click on Queues dropdown menu



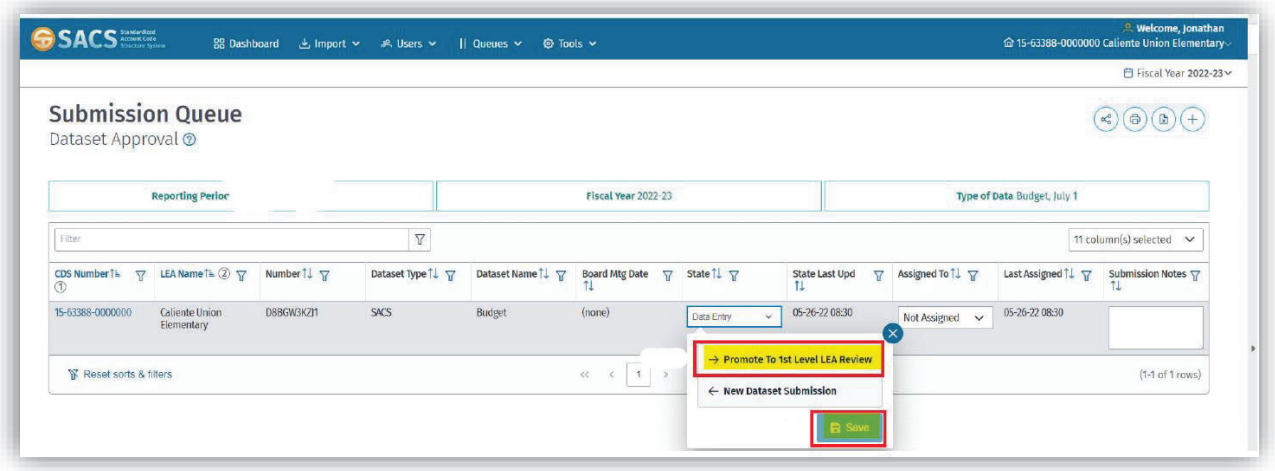
- Select LEA Draft Approval
- Select the Reporting Period: Unaudited Actuals



- Change State to New Dataset Submission - Save
- Go to Queues – Select Dataset Approval
- Reporting Period: Unaudited Actuals
- Change State to Data Entry - Save
- Go to Queues – Select Dataset Approval
- Change State to Promote to 1st Level LEA Review

NOTE: If you are district who sponsors a charter, you will need to promote the charter dataset to SCOE after you have reviewed the dataset. This means the sponsoring district will change the dataset state to "**Promote to 2nd Level LEA Review**".

This prompts an automatic email to be generated and notify SCOE Fiscal Advisors that dataset is ready for COE Review.



SACS Dataset Submission Summary

Remember to select the appropriate reporting period each time you are in the queue. Save the dataset promotion before moving on.

