NEXT FISCAL YEAR 2026-27



REMINDERS:

__ 1. Form 01 should agree with the 2026-27 budget column of MYP
__ 2. MYP data should agree with the Criteria and Standards data
__ 3. Beginning fund balance amounts of your 2026-27 budget in Frontline EP should equal what is reported in your SACS 2026-27 Adopted Budget
__ 4. LCAP and BUDGET must agree

May 14, 2026
Hybrid Workshop
(Redwood C & ZOOM)

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SACS and Frontline ERP
Preparing for the Next Fiscal Year – Outline & Checklist

☐ **Step 1 - Budget Setup (April-May)**

- Checklist for FY27 Setup
- Position Control Steps
- Budget Development Model Setup
- Review Org & Department Records for Date Fields for multi-year processing
- Prepayments

☐ **Step 2 - Extract Budget Data from Frontline ERP (May-June)**

- Run FY26 & FY27 Fiscal50 SACS Component Validation
- Run FY27 Fiscal51 SACS Extract
- Export Fiscal51 to import into SACS

☐ **Step 3 – Import Budget Data into SACS (May-June)**

- Locate Fiscal51 text file to import
- **Run a TRC (Technical Review Check) for Exceptions before starting forms!**

☐ **Step 4 - SACS Sections and Hot Topics (May-June)**

- ☐ **BIZ** – SCOE Recommendations – SCOE Biz
- ☐ **LCFF Calculator**
- ☐ **ADA** – Form A, & Sections 1, 2, 3, & 10 b Criteria & Standards
- ☐ **NAR** – Narrative
- ☐ **MYP** – Multi-Year Projection – General Fund
  General Fund/Assumptions/Reserves/Other Funds
- ☐ **CERT** – Transparency – Assigned & Unsigned ending Fund Balances
- ☐ **RSRV** – Fund Balance Reserves
- ☐ **LCAP** – The LCAP & Budget Development
- ☐ **CASH** – Cashflow

☐ **Run a TRC (Technical Review Check) for dependency warnings in SACS after form completion!**

SACS and Frontline ERP
Preparing for the Next Fiscal Year – Outline & Checklist

☐ **Step 5 – Before Presenting to the Board Update Budget Model in Frontline ERP with SACS 9791 Balances (May-June)**

- Verify Unearned Revenue accounts have no beginning balances
- Create SACS 9791 Beginning Balance Printout
- Go to Frontline ERP to enter the new 9791 Beginning Balances

** SACS and Frontline ERP must balance*

☐ **Step 6 - Submit FY27 Budget Model in Frontline ERP (By June 18, 2026)**

- Budget Model Status will update to **U {Under Audit Review}**

☐ **Step 7 - Submit Fiscal Year Start Up Form to SCOE IT (By June 18, 2026)**

- Submit SACS 9791 Beginning Balance Printout with the Fiscal Year Start Up Form
- SCOE IT will review and update Budget Model to **T {Tentatively Adopted)** in Frontline ERP

☐ **Step 8 - District Presents Tentative Budget to the School Board (By June 30, 2026)**

- Once the School Board Approves the budget, District will update the status to **B {Board Approved}** in the Budget Model in Frontline ERP

☐ **Step 9 – Promote Official SACS File to SCOE Fiscal Advisor (By June 30, 2026)**

- Official SACS file must be promoted to SCOE within 5 days of board approval by June 30, 2026 – whichever comes first
- SCOE Fiscal Advisor will review LCAP and Adopted Budget, once approved, the Budget Model will be updated to posted



☐ **1. Form 01 should agree to the 2026-27 budget column of MYP**

☐ **2. MYP data should agree to Criteria and Standards data**

☐ **3. Beginning fund balance amounts of your 2026-27 budget in Frontline ERP should equal what is reported in your SACS Adopted Budget**

☐ **4. LCAP and Budget must agree**

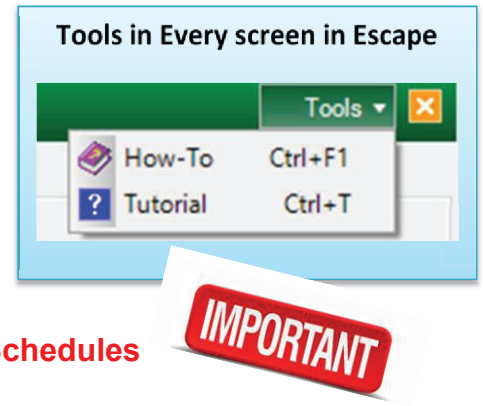
STEP 1 - BUDGET SETUP

Please refer to **Position Control and Budget Development for Next Fiscal Year** documentation found under the ***Frontline ERP Activity Tree > SCOE Resources > Workshops***.

Checklist for FY27 Setup

The following lists the steps that need to occur to produce a successful budgeting cycle. They are listed in the order in which they should be addressed:

- ☐ Review/Components in FY27
- ☐ Review/Clean up accounts in FY27
- ☐ Request to open new fiscal year, send email to **helpdesk@scoe.org**
  SCOE IT will create:
  - FY27 Fiscal Year
  - Roll forward accounts
  - Create pay schedules
  - Create pay cycles
  - Roll Forward Calendars



Position Control Steps

- ☐ Review Bargaining Units
- ☐ Review/Update Calendars
- ☐ Create/Review Salary Schedules
  - **Review Budget Column in Salary Schedules**
- ☐ Review Addons
- ☐ Review Pay Cycles
- ☐ Review Benefit Provider Rate Changes
- ☐ Review Job Categories and Classes
- ☐ Review Contributions
- ☐ Review Positions
  - Vacancy Assumptions
  - Review Reports Pos03, Pos04, Pos20, Pos22
- ☐ Review **Pos08 Report** – Assignment Roll Forward Problem Preview
- ☐ Roll forward assignments **–** Send request to **helpdesk@scoe.org**
- ☐ Initiate Payroll Requests
- ☐ Review **Pos07 Report** – Assignment Roll Forward Review

Budget Development Model Setup

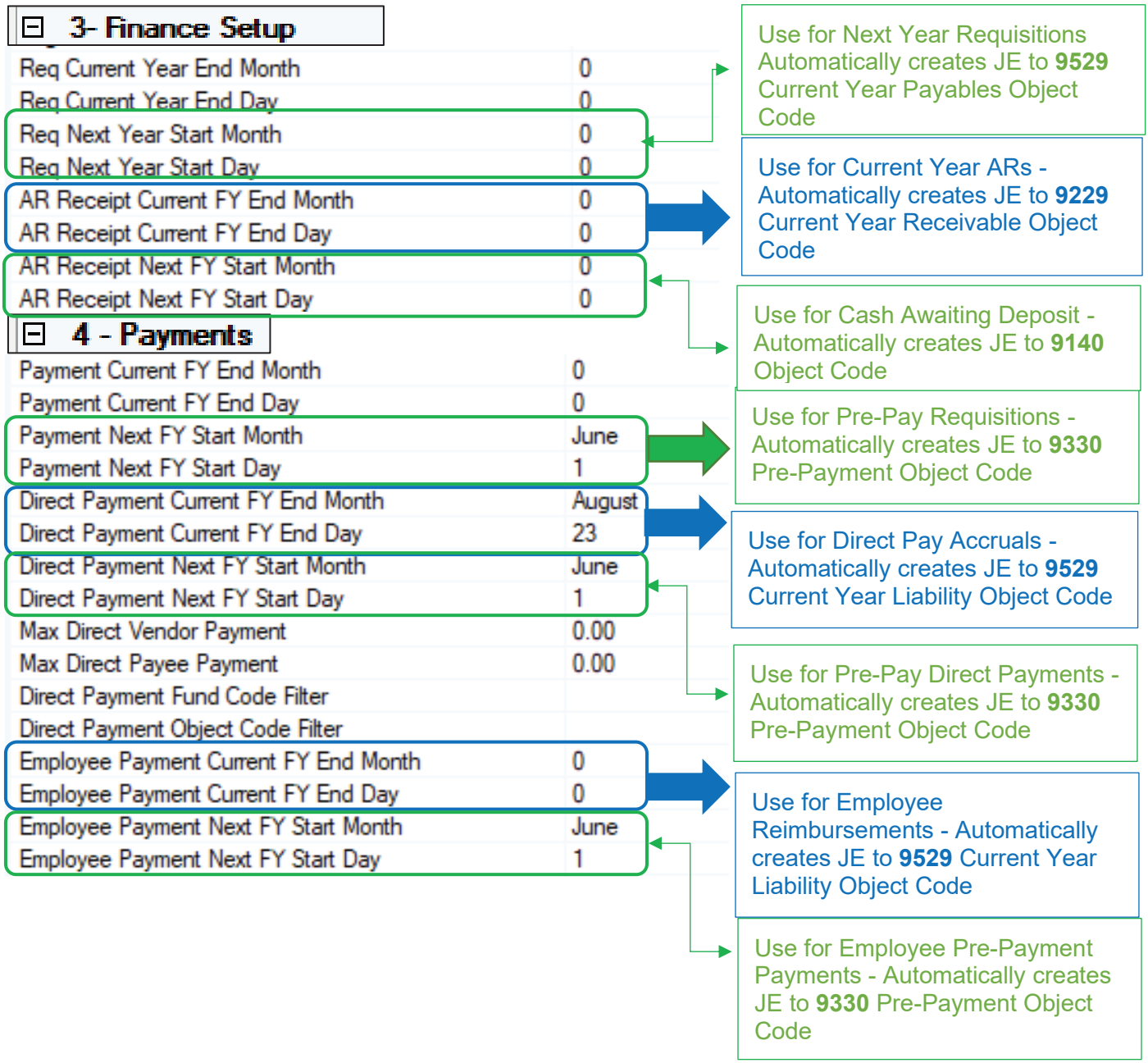
- ☐ Create Original Budget Model
- ☐ Update Contributions in Budget Model for rates effective 7/1/2026
- ☐ Load Salary Records from HR
- ☐ Load Vacancies
- ☐ Load Other Accounts/Mass Change Options
- ☐ Budget Entry – Manual, Spreadsheet, Non-Positional Pay Import
- ☐ Review budget via reports
  - Budget Management Activity
  - Finance - Reports – Budget
- ☐ Balance Budget Model

Review Organization Record for Multi-Year Processing

Review the Org record fields for multi-year processing in Section **3-Finance Setup** and **4-Payments**. You will need to review the date fields for current year and next fiscal year fields for AR Receipts, AP Payments, Direct Payments, and Employee Payments to allow transactions in both fiscal years.

The Org record is Read-Only for most users, send an email to request changes to helpdesk@soe.org.

Go to System – Setup – Organizations – General Setup Tab

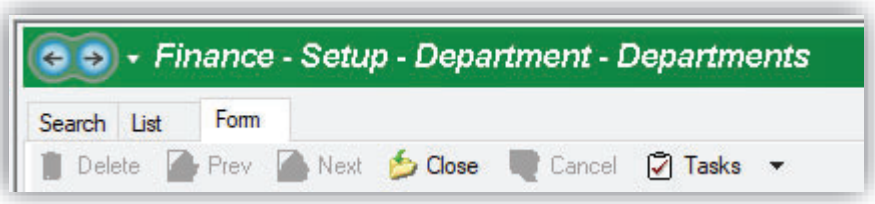


Review Department Record for Multi-Year Processing

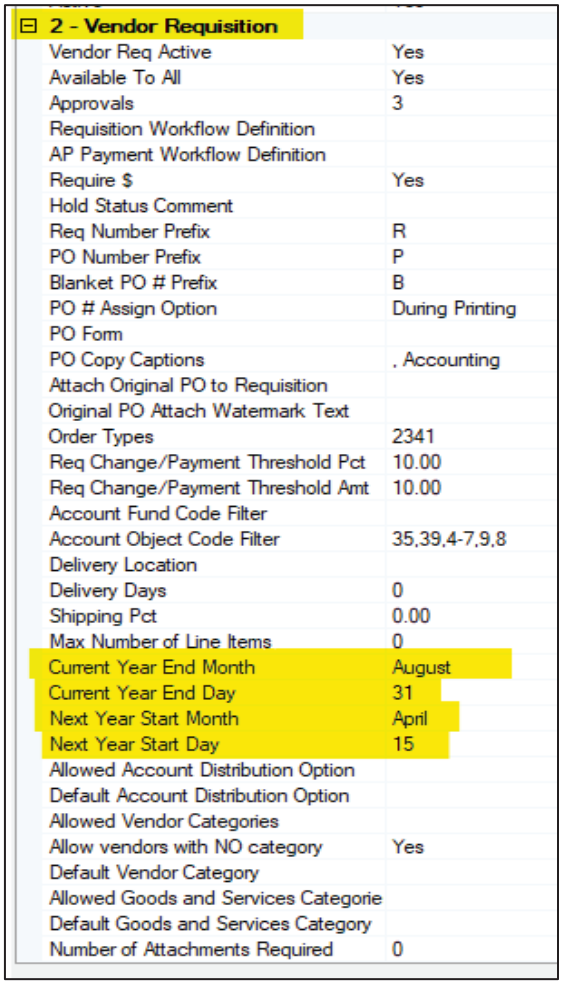
Review the Department record fields for multi-year processing in the various sections. You will want to review the date fields for current year and next fiscal year fields for Vendor Requisitions, Accounts Receivable and Journal Entries to allow transactions in both fiscal years.

NOTE: Users that are Fiscal and higher follow the dates in the Org Record. Admin users will be restricted based on dates in the Department record.

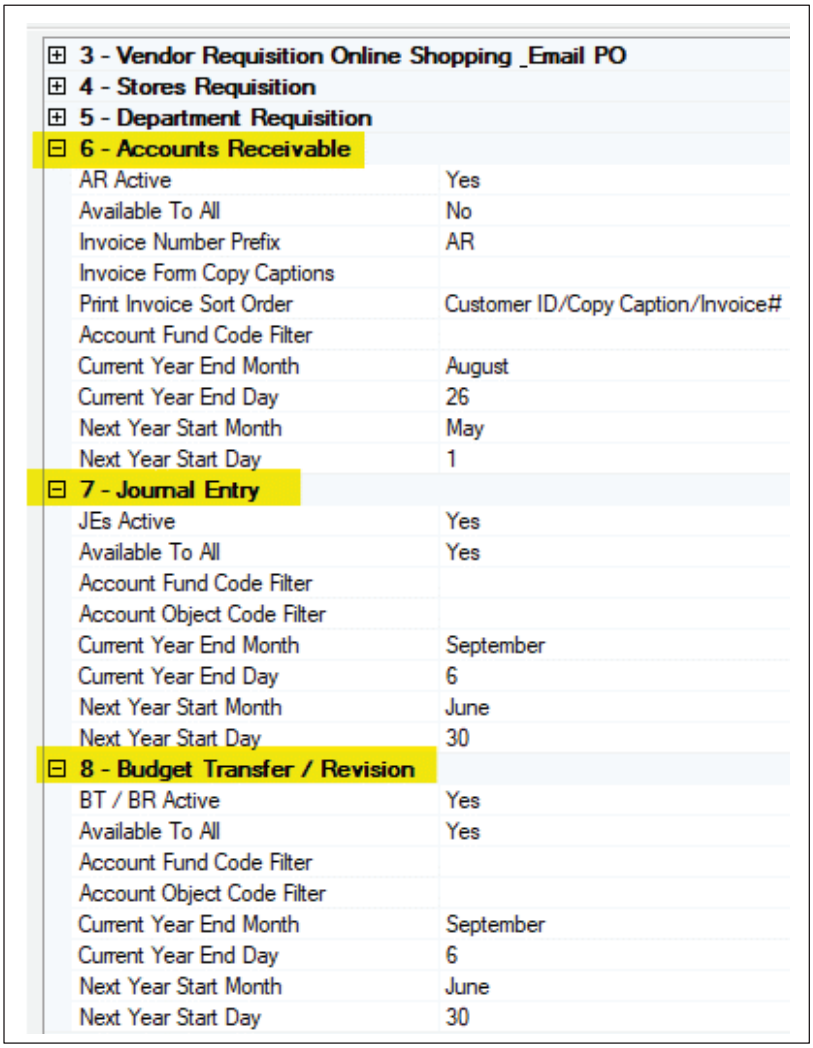
Go to System – Setup – Department – Departments



Example Dates in Department Record for Vendor Requisitions, Account Receivable Invoices, Journal Entries, and Budget Transfers.



2 - Vendor Requisition	
Vendor Req Active	Yes
Available To All	Yes
Approvals	3
Requisition Workflow Definition	
AP Payment Workflow Definition	
Require $	Yes
Hold Status Comment	
Req Number Prefix	R
PO Number Prefix	P
Blanket PO # Prefix	B
PO # Assign Option	During Printing
PO Form	
PO Copy Captions	, Accounting
Attach Original PO to Requisition	
Original PO Attach Watermark Text	
Order Types	2341
Req Change/Payment Threshold Pct	10.00
Req Change/Payment Threshold Amt	10.00
Account Fund Code Filter	
Account Object Code Filter	35,39,4-7,9,8
Delivery Location	
Delivery Days	0
Shipping Pct	0.00
Max Number of Line Items	0
Current Year End Month	August
Current Year End Day	31
Next Year Start Month	April
Next Year Start Day	15
Allowed Account Distribution Option	
Default Account Distribution Option	
Allowed Vendor Categories	
Allow vendors with NO category	Yes
Default Vendor Category	
Allowed Goods and Services Categorie	
Default Goods and Services Category	
Number of Attachments Required	0



3 - Vendor Requisition Online Shopping _Email PO	
4 - Stores Requisition	
5 - Department Requisition	
6 - Accounts Receivable	
AR Active	Yes
Available To All	No
Invoice Number Prefix	AR
Invoice Form Copy Captions	
Print Invoice Sort Order	Customer ID/Copy Caption/Invoice#
Account Fund Code Filter	
Current Year End Month	August
Current Year End Day	26
Next Year Start Month	May
Next Year Start Day	1
7 - Journal Entry	
JEs Active	Yes
Available To All	Yes
Account Fund Code Filter	
Account Object Code Filter	
Current Year End Month	September
Current Year End Day	6
Next Year Start Month	June
Next Year Start Day	30
8 - Budget Transfer / Revision	
BT / BR Active	Yes
Available To All	Yes
Account Fund Code Filter	
Account Object Code Filter	
Current Year End Month	September
Current Year End Day	6
Next Year Start Month	June
Next Year Start Day	30

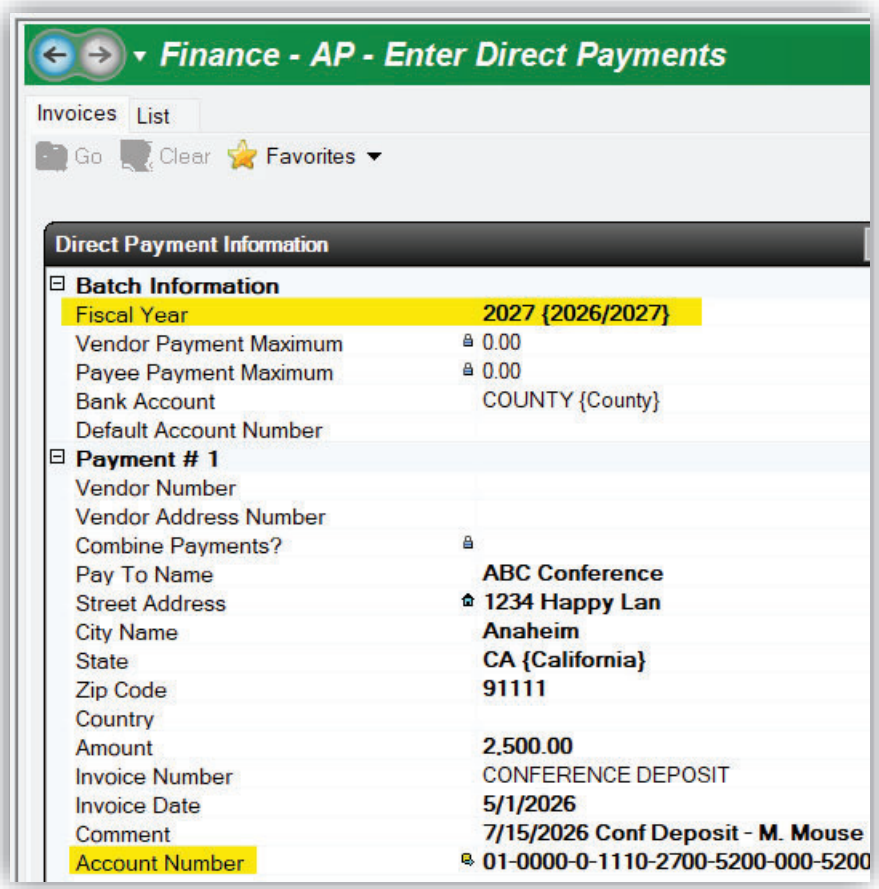
Prepay Payments

Once the dates defined in the Organization record have been updated, you can enter payments for the next fiscal year as long as accounts have been rolled forward. The system will automatically create the journal entries in both fiscal years. Conversely, you cannot post to the base fiscal year after the defined dates or if that year or month has been closed.

Go to Finance - AP - Enter Direct Payments OR Finance - AP - Employee Payments OR Finance - AP - Payment Transactions (All activities will have the same result)

Batch Information:

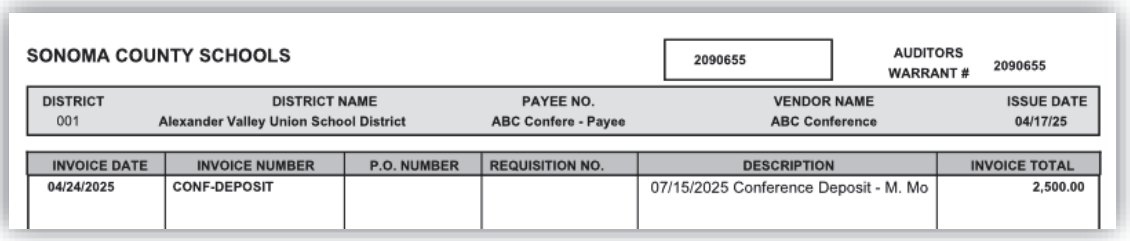
- Fiscal Year: 2027 {2026/2027}
- Enter all Payment fields
- Process payment as usual



NOTE: Some resources ***do not*** allow prepayments. You will receive a warning, "Resource does not allow prepayment" if you create or open a payment with an account that has a resource that doesn't allow prepayments. In addition, if you submit a payment with an account that doesn't allow prepayments, you will receive a warning and the payment will be put on hold. The Allow Prepay flag is set in the resource Account Component record.

Example Prepay Payment Journal Entries

When the check is printed, several journals are created. After the County prints checks you can retrieve the check number to review the journal entries.



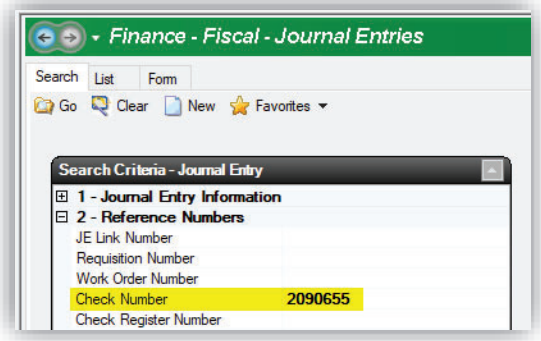
SONOMA COUNTY SCHOOLS — 2090655 — AUDITORS WARRANT # 2090655

DISTRICT	DISTRICT NAME	PAYEE NO.	VENDOR NAME	ISSUE DATE
001	Alexander Valley Union School District	ABC Confere - Payee	ABC Conference	04/17/25

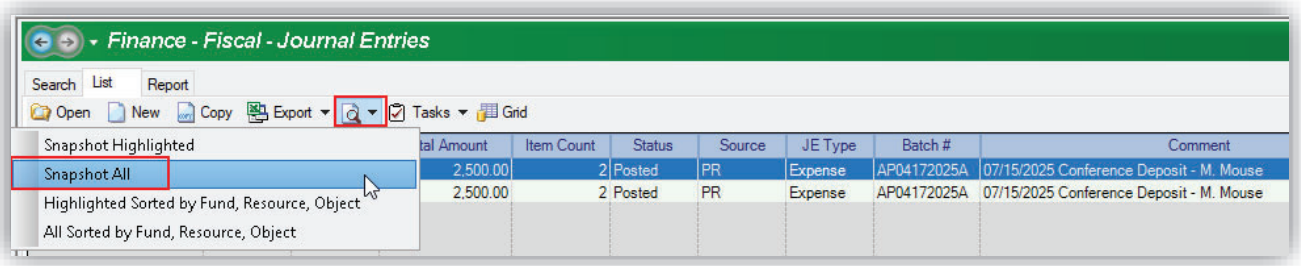
INVOICE DATE	INVOICE NUMBER	P.O. NUMBER	REQUISITION NO.	DESCRIPTION	INVOICE TOTAL
04/24/2025	CONF-DEPOSIT			07/15/2025 Conference Deposit - M. Mo	2,500.00

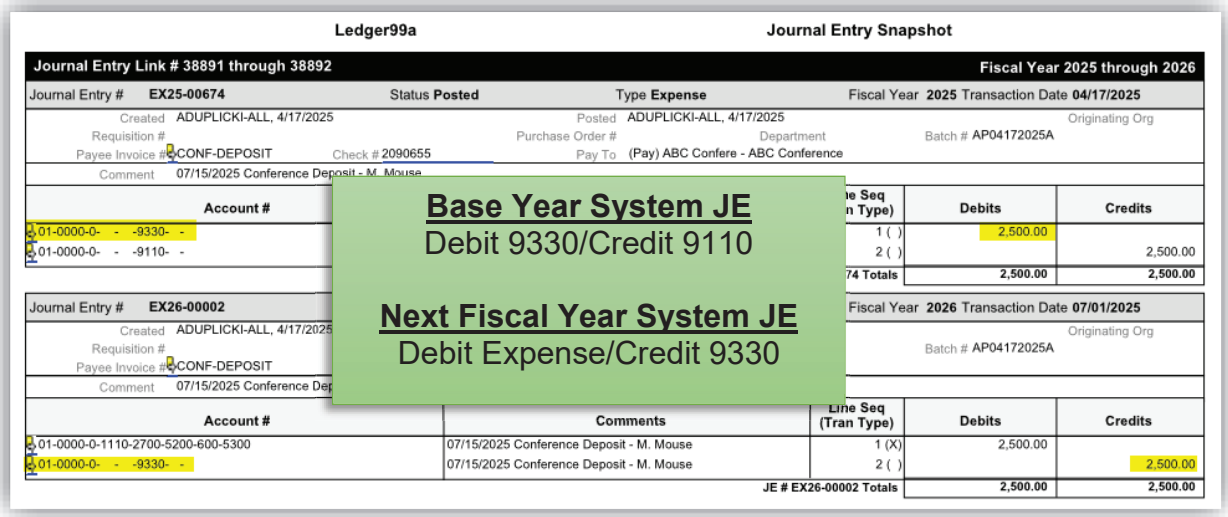
Go to Finance – Fiscal – Journal Entries

- Clear the Fiscal Year in Section 3 - Other
- Enter Check #
- Click - GO



On the List Tab, click on the preview button  choose “Snapshot all” to see Journal Entries in both fiscal years





STEP 2 –BEFORE EXTRACTING BUDGET DATA FROM ESCAPE

Before performing the extract of the 2026/27 Fiscal51 SACS Extract, run Fiscal50 SACS Component Validation Errors report for base year 2026/27 and next year. Correct all balances that may be associated with invalid account strings in the budget model.

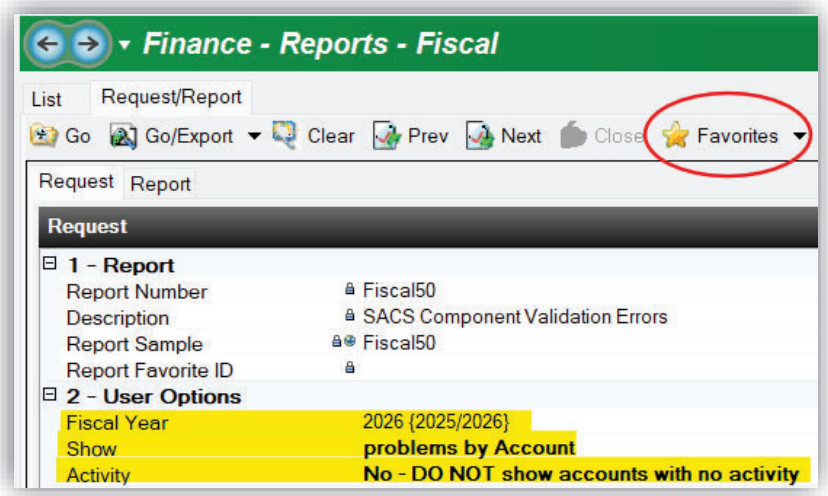
Go to Finance – Reports – Fiscal – Fiscal50 SACS Component Validation Errors

Section 2- User Options

- **Fiscal Year:** 2026 {2025/2026}

Enter Base Year to see expenses and verify there is no budget in 2026/27 Budget Model

- **Show:** Problems by Account
- **Activity:** No – DO NOT show accounts with no activity



Example Fiscal50: If there is a balance it will show as grey and can be negative or positive depending on account type. Balance will need to be moved to a valid account with a Journal Entry **before** closing the current fiscal year

Fiscal50a **SACS Component Validation Errors**

Sorted by Account

Problem	Code 1	SACS Code 1	Code 2	SACS Code 2
01-0000-0-4760-2495-2130-600-ELAC			Balance	111.93-
Invalid Function-Object Combination - 2495 & 2130 (2100)	2495	2495	2130	2100
01-6053-0- - -9790- - *				
Invalid Resource-Object Combination - 6053 & 9790	6053	6053	9790	9790

- Review there is no budget in the account string in the budget model

Fiscal51 SACS Extract Report

The Fiscal51 SACS Extract Report is designed to export data from Escape to import into SACS in order to prepare for submission of the budget to the State of California.

Go to Finance – Reports – Fiscal – Fiscal51 SACS Extract

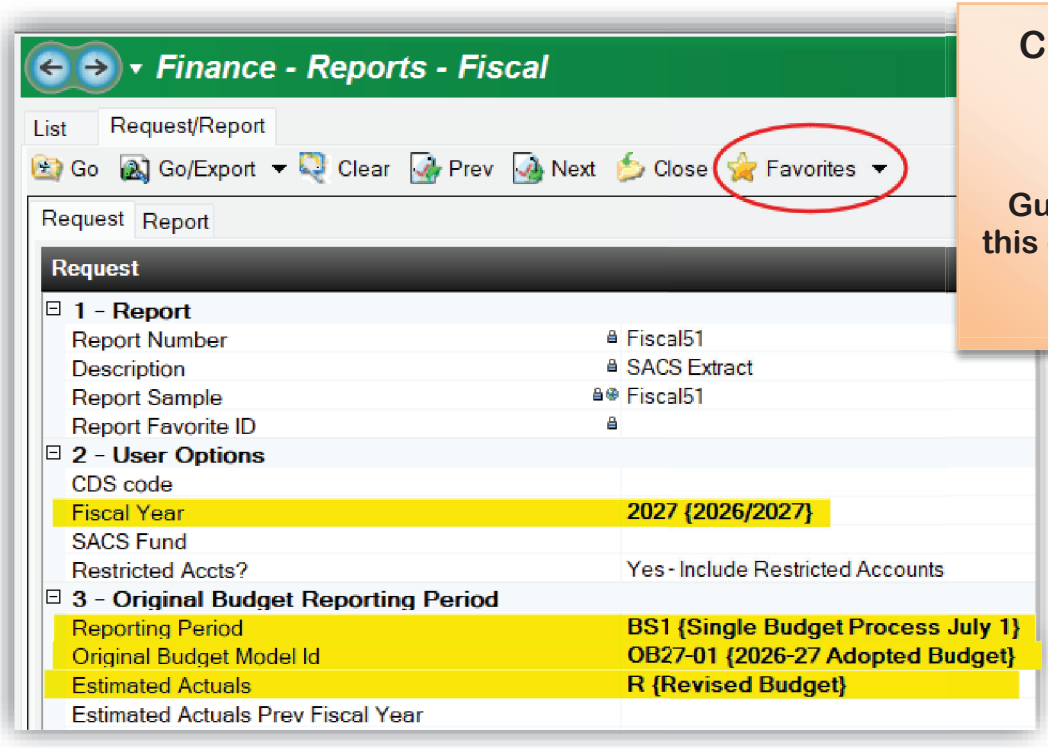
Section 2- User Options select

- **CDS Code:** Blank unless you want to select a specific charter within your district that reports separately
- **Fiscal Year:** 2027 {2026/2027}

Section 3- Original Budget Reporting Period

- **Report Period:** BS1 {Single Budget Process July 1}
- **Budget Model**: OB27-XX (should be the model you intend to move to FY27 Adopted)
- **Estimated Actuals:** R {Revised Budget}

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

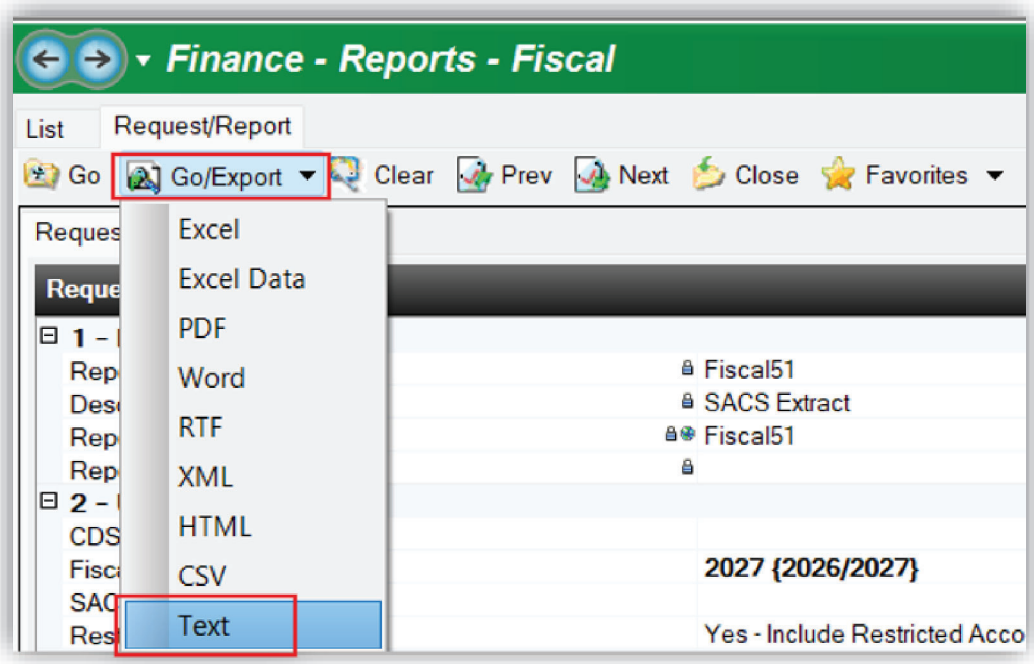


Create Favorites to save time!

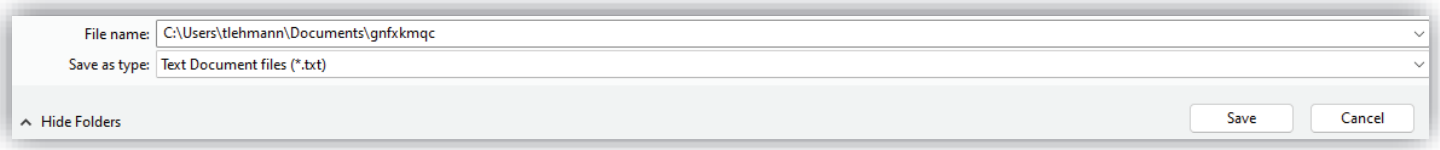
Favorites

Guaranteed you will run this extract multiple times!!

- Extract click on **"Go/Export"** dropdown on the top Escape menu select **Text format.**



- Dialog box will open with File Name as: C Drive
  - Update file Name and location if desired, remember where it is saved
  - File Format is in .txt





If you need to re-extract from Escape after you have loaded the 9791 into your model, you ***must*** redo this process to allow the balances in your model to be the same as the SACS dataset.

STEP 3 - IMPORT BUDGET DATA INTO SACS

The SACS Web application allows users to import datasets that have been exported from Frontline ERP to begin the process of preparing financial reports for budget, interims and unaudited actuals reporting periods.

The Import feature allows the upload of as many as 5 datasets as drafts before choosing one dataset to promote to the ***Pending Internal Review*** status.

Other functionality features include:

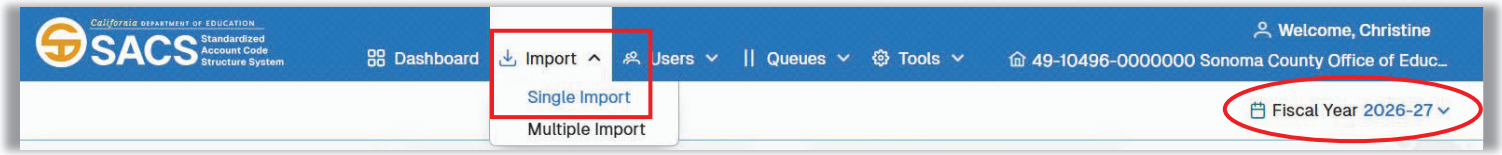
- Different types of data files (Budget, UA, Interims, Official etc.)
- Import all or parts of a dataset
- Import multiple datasets simultaneously
- Compare datasets

Go to SACS application https://sacs-cde.org/security/login

REMINDER: Charters are required to use SACS for Adopted Budget even if using the Charter Alternative form since this feature is available in SACS.

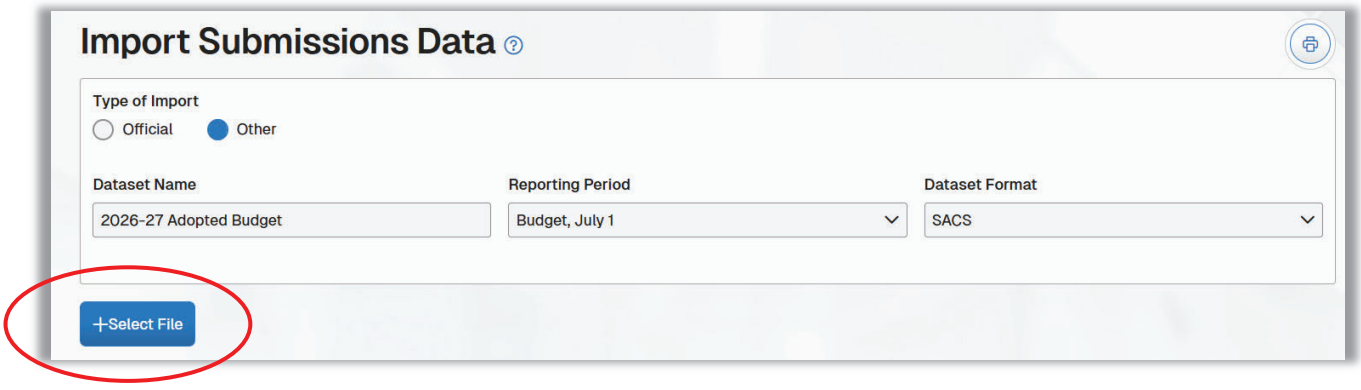
SACS Import

- Select the Fiscal Year 2026-27
- Go to Import
- Select Single Import

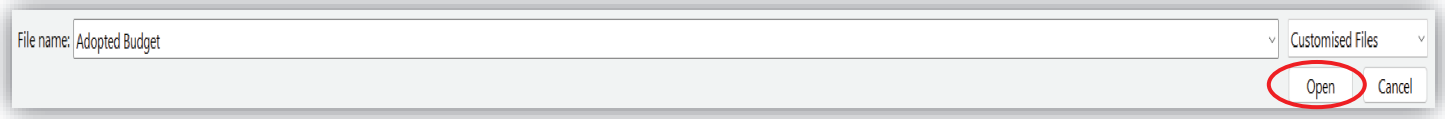


SACS Import Submissions Data

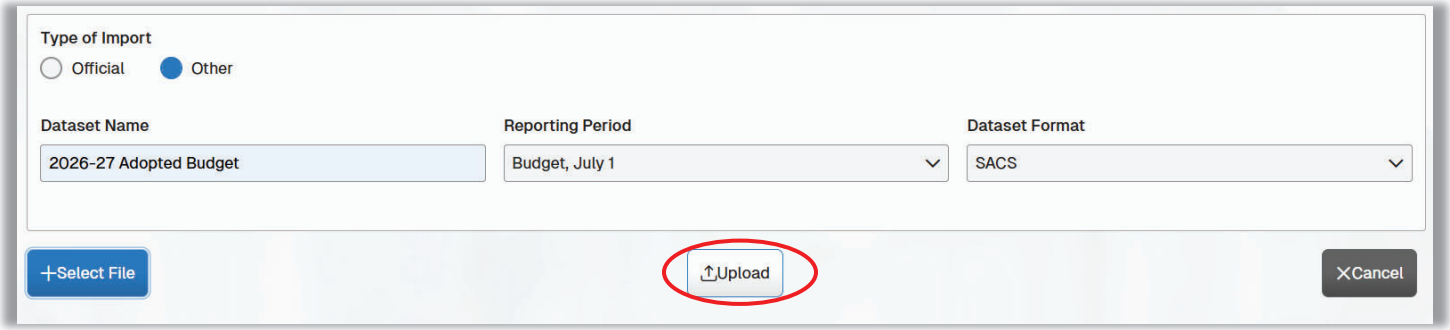
- Type of Import: Other
- Dataset Name: Enter Description
- Reporting Period: Budget, July 1
- Select a Dataset Format: SACS
- Click **Select File**



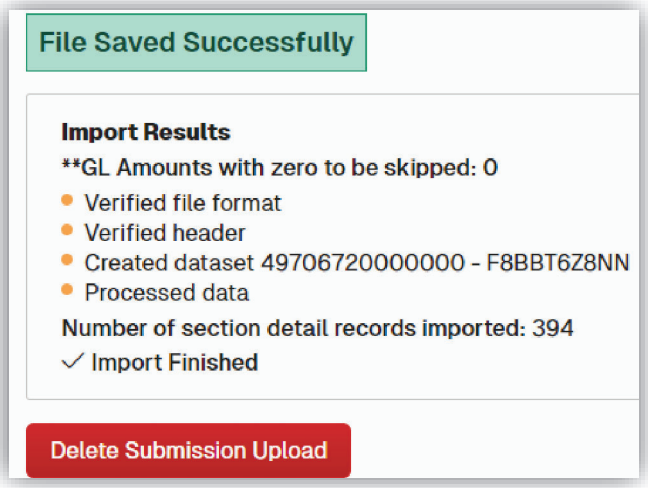
- Locate saved Fiscal51 text or CSV file on Desktop
- Click **Open**



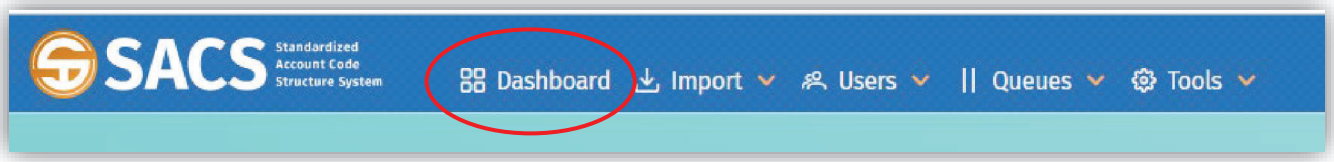
- Click on **Upload** to complete the upload process



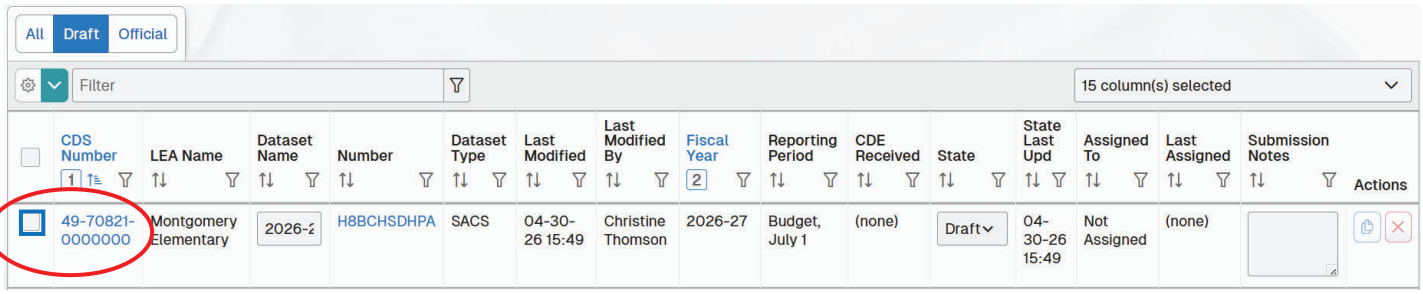
- Review to confirm **File Saved Successfully**



- If file is not saved successfully, **Click Delete Submission Upload** to cancel (see above)
- Click on **Dashboard** to review data set



- After successful import, click in the **check box** next to your dataset
- Click on CDS Number to Open Navigation Window to Access Technical Review Check (TRC)



SACS Technical Review Checks

Part of the financial reporting process requires a technical review of the data, including verification that entries exist, agree, and are consistent across all funds and forms. These checks are called the Technical Review Checklist (TRC).

Run a TRC report for all phases **with exceptions only**. This will isolate the TRCs that need review.

If there are errors on the TRC for the Import or General Ledger phase, then they **will need to be explained in SACS** in order to get an Official file.

To resolve Fatal TRC's, make updates in Frontline and then re-extract and reimport data into SACS before proceeding to Forms.

An **Official file** must be received **BEFORE** the dataset is presented to the board.

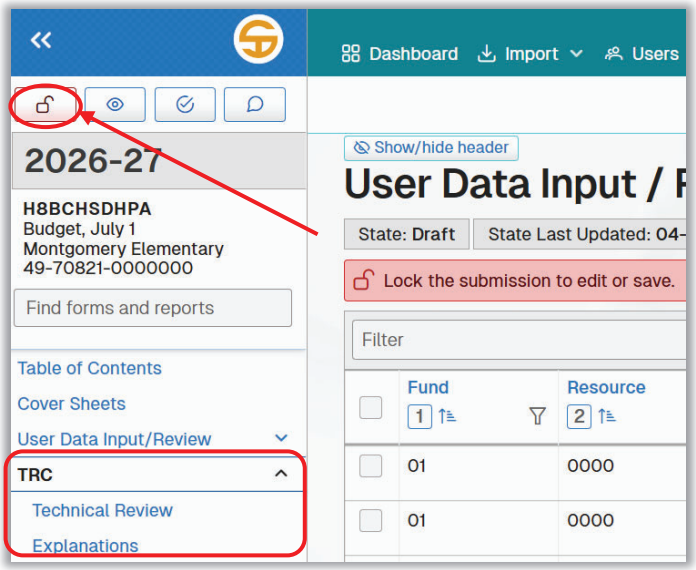
Lock Dataset

The **Lock Icon** on the left Navigation Panel keeps other users from making edits to the data. Submission *must* be locked to access the TRC reports.

- Click the **Lock Icon** and take note that the submission is locked
- Select TRC on Navigation Panel to run TRC

The navigation window is now open to run TRCs

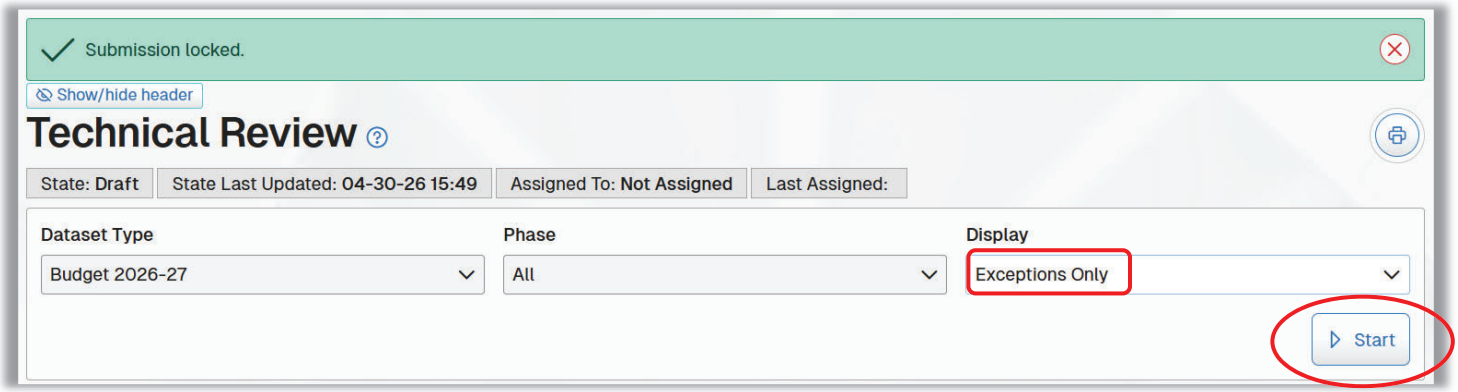
- Once TRCs are run, click on the **Lock Icon** again to edit or save dataset



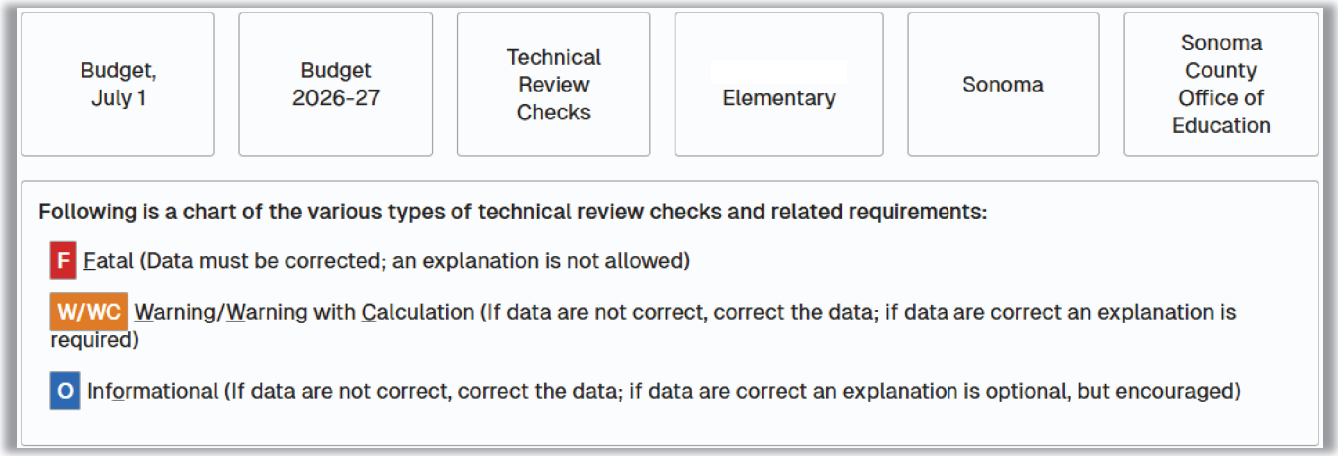
Run Technical Review Check (TRC)

To run a TRC report, select the dataset type, phase and information to be displayed:

- Dataset Type: **Budget 2026-27**
- Phase: Select All OR an individual Phase (Import, General Ledger, Supplemental or Export Validation)
    - Import and General Ledger TRCs will need to be updated in Frontline and re-extracted
    - Supplemental and Export Validation TRCs will need to be updated in SACS
- Display: **Exceptions Only** (recommended – selection isolates TRCs that need attention)
- Click the **Start** button to run the TRC report





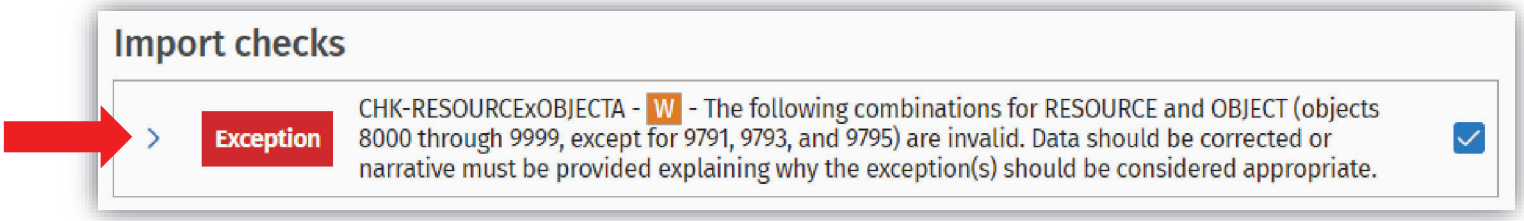


A completed TRC report with **Exceptions Only** displays each Warning or Fatal Exception that needs to be revised or explained.

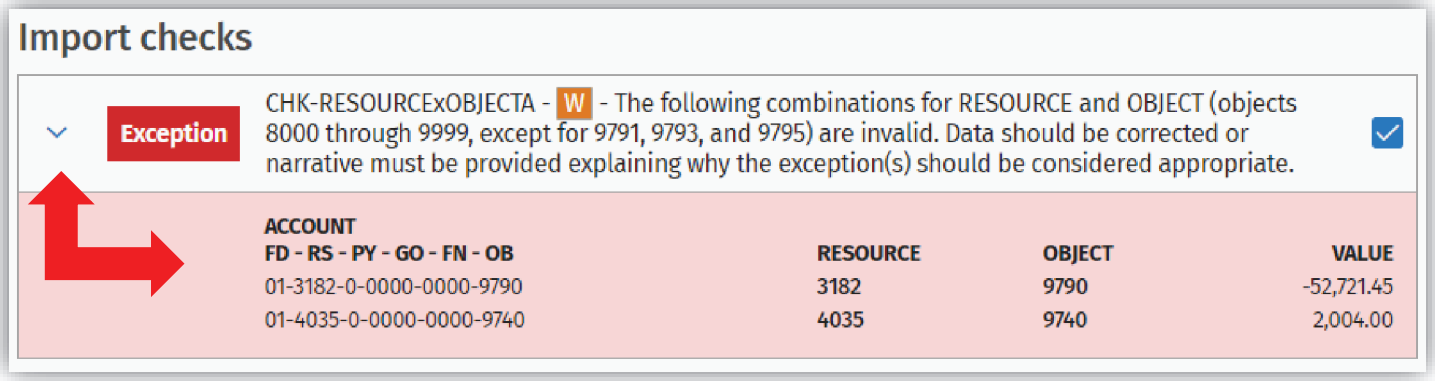
Fatal Data MUST be Corrected; an explanation is not allowed. Correction must be made in Frontline and data re-extracted with a Fiscal51.

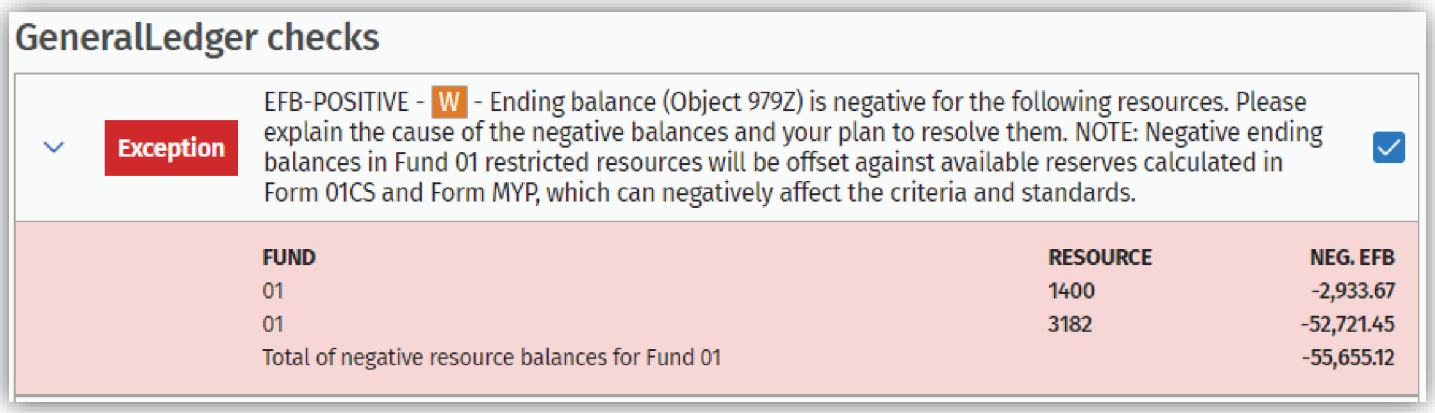
Review Technical Review Check (TRC) Outcomes

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



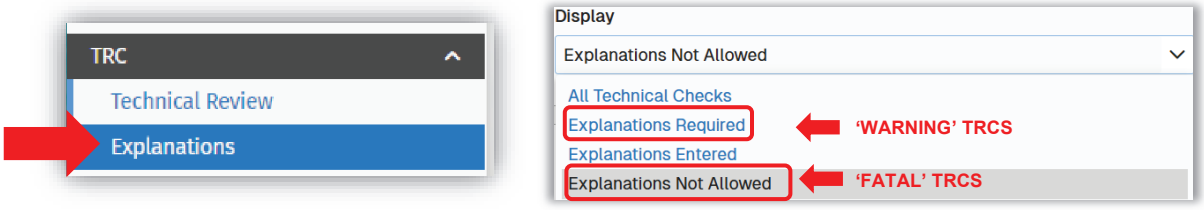
This will open the Account detail that will need to be reviewed and resolved in Frontline then redo the Fiscal51 extract to re-import.





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 the Explanation to view the details of the TRC

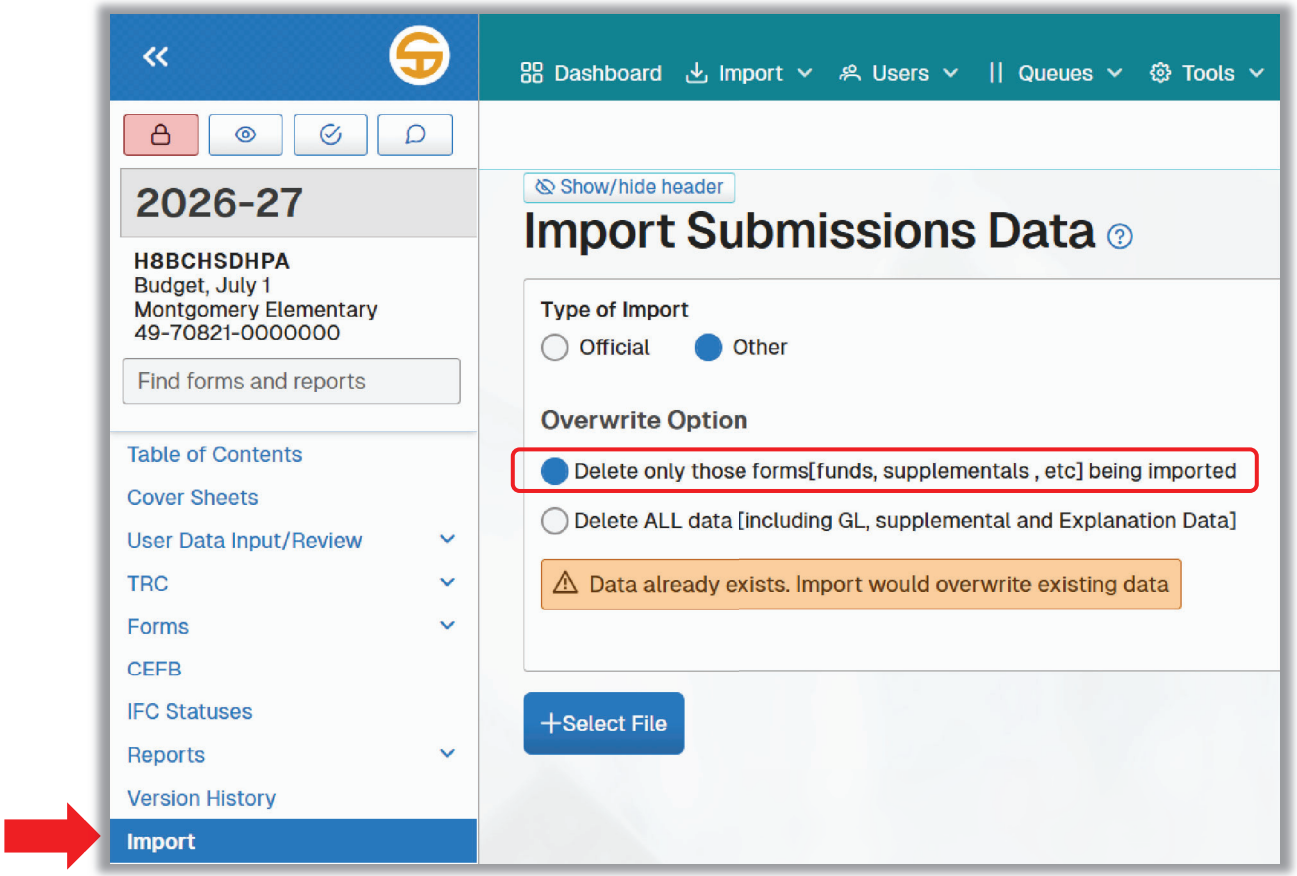


TRC Corrections & Re-import into SACS

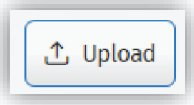
Once the TRCs are corrected in Frontline, the budget data will need to be re-extracted and re-imported into SACS.

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

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



- Click Import
- Select Other
- Overwrite Option:
  - Select **Delete only those forms (funds, supplementals, etc.) being imported**
- Click the **+ Select File**
- Locate new Frontline Fiscal51 txt. or CSV file
- Click Open to get the Upload button
- Click **Upload** complete the import process

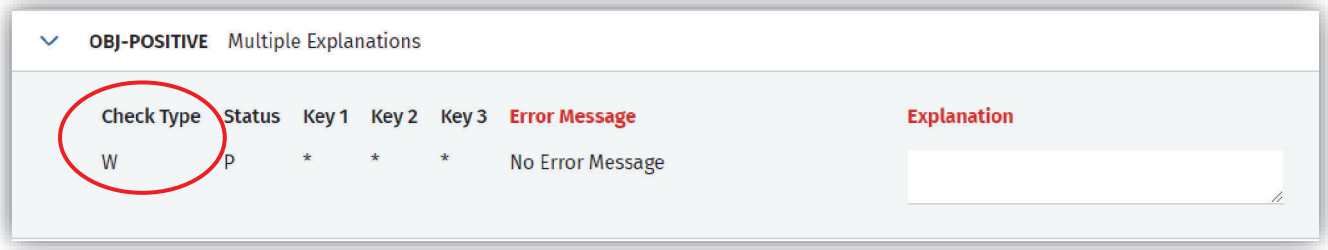


Be sure run TRCs again after re- importing!

Understanding Explanations

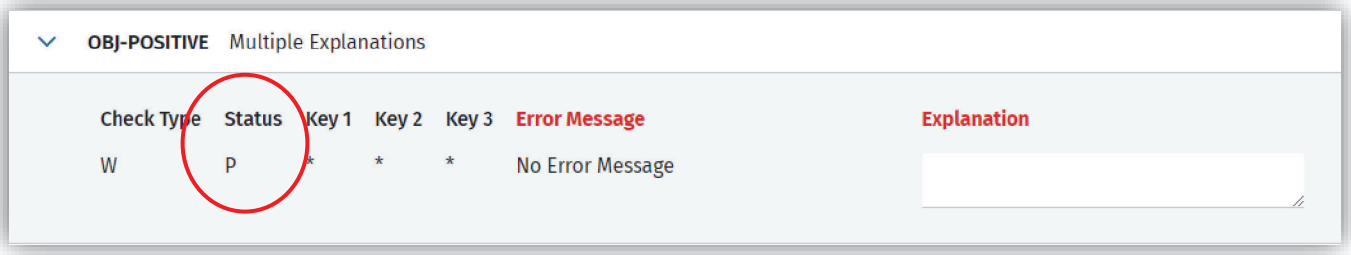
. **CHECK TYPE –** The check type categorizes the severity of the check

- **(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



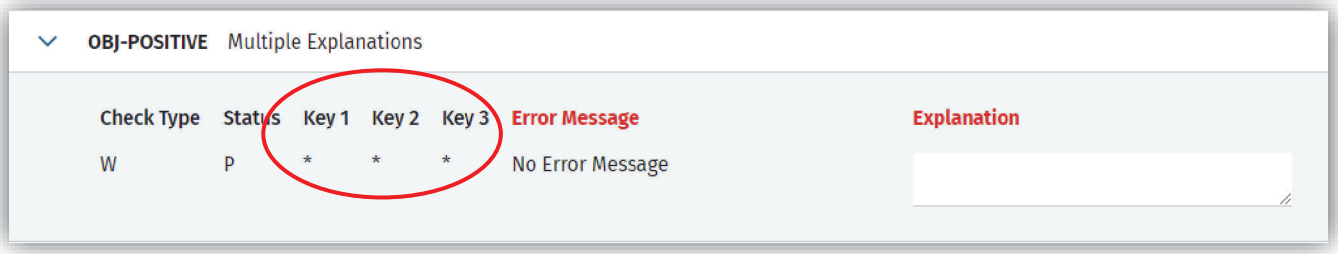
STATUS – The status field indicates the current status of the check and is directly dependent on the LEA's data or explanations

- **(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



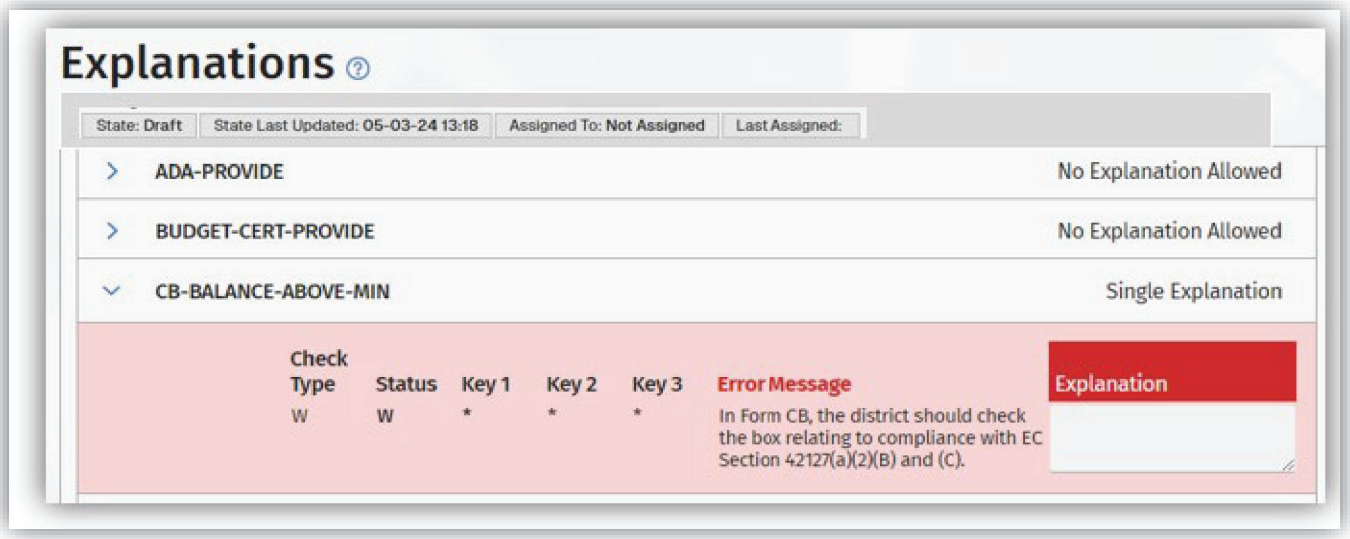
KEY1, KEY2, KEY3 - The key fields provide information that, when combined with the TRCID, may help users identify the accounting information to be reviewed

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



Review TRC Outcomes

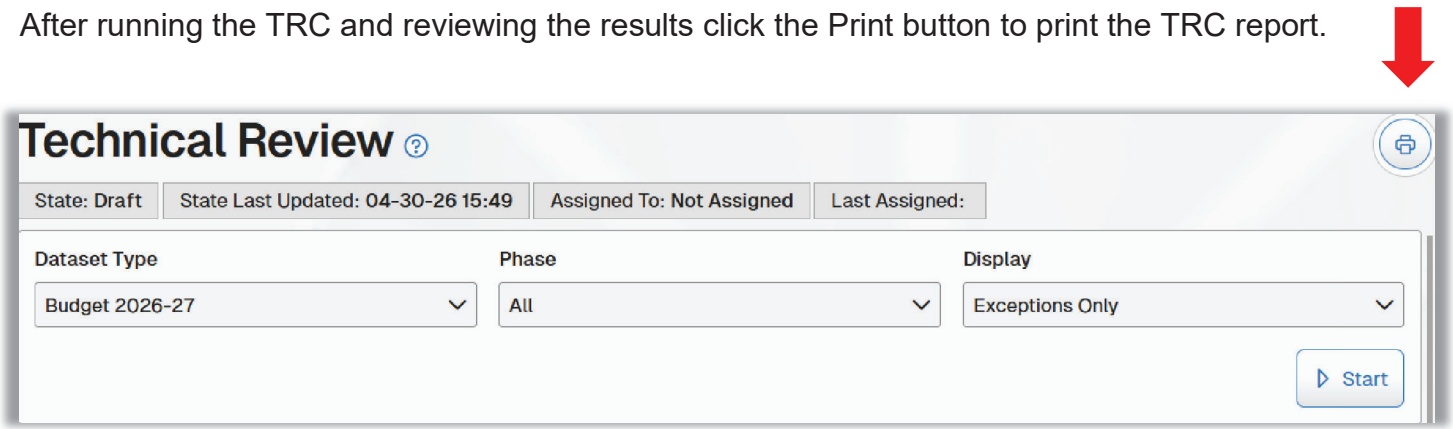
- Expand the TRC to view the details of the TRC
- Check the Severity and Status
- Check the error message and detail, if applicable, associated with the error.



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

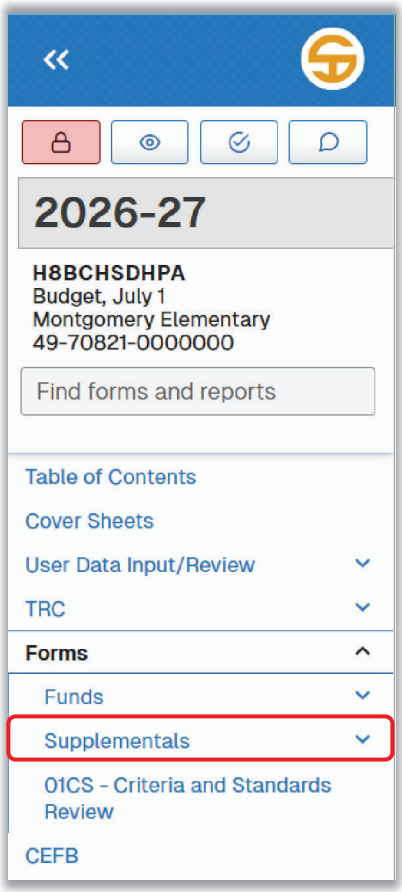
Print TRC Outcomes

After running the TRC and reviewing the results click the Print button to print the TRC report.



Supplementals Section - Forms

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**. The next section will cover the forms in detail.

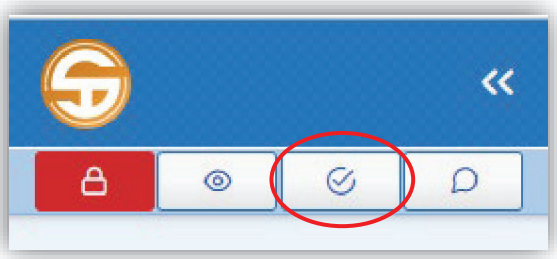




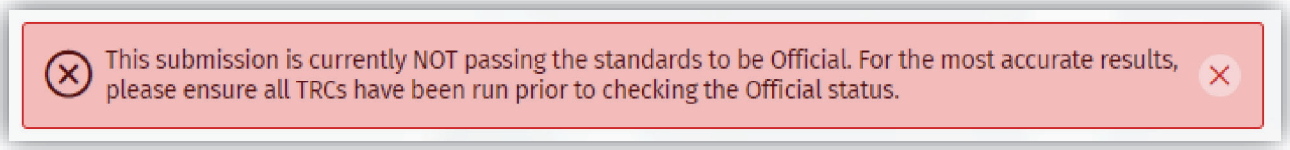
Before finalizing forms, do quick check that TRCs have been resolved.



Use the **Quick Check** button to check if TRCs are passing before opening the forms.



- If message appears as “Not passing” then the **TRCs need to be reviewed and resolved.**
- An **Official file** must be received **BEFORE** the dataset is presented to the board.



SACS Data Processing Sequencing

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.

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

SACS FORMS:

- **Form A** —To collect attendance data used in other forms and calculations within the SACS Web System. Complete, save, and print.
- **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 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).
- **Re-run 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.
- **Forms CEA/CEB**

- **Forms ASSET, DEBT, ICR, L, ESMOE, SEAS, and SEA**, if applicable.
- **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. Re-run 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. Re-run 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.
- **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.
- **Form CASH** — (budget period only, if using the SACS format for cashflow analysis).

  If NOT using Cash Flow within the software DO NOT OPEN and save the form. The saving process locks fields and you will no longer be able to manually enter the needed information
- **Multiyear Projections** — (budget period only)—Complete, save, and print Form MYP if using the SACS form for multiyear projections. **Form 01 and Form A must be completed and saved first.**

  If NOT using the MYP form within the software DO NOT OPEN and save the form. The saving process locks fields on the 01CS and you will no longer be able to manually enter the needed information
- **Criteria and Standards Review** — (budget period only)—Complete, save, and print the Criteria and Standards Review form (applicable for the General Fund[CSSF] only). **Form 01, Form A, and Form MYP (if using the SACS MYP format) must be completed and saved** before completing Form 01CS. County Offices using Form MYP should open and save Form MYP after completing Form 01CS since data from Criterion 8 are used in Form MYP.
- **TRC-Supplemental**—Re-run TRC–Supplemental checks to verify that the criteria and standard review form has been completed as required.
- **Form CC** (budget period only)—Workers' Compensation Certification.
- **Form CB** (budget period only)—Budget Certification. **Review the Criteria and Standards Review Summary for any areas of potential concern for fiscal solvency.**
- **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.
- **Submission to SCOE** - Promote to ***New Dataset Submission*** and email SCOE Fiscal Management Advisor for review.

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

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.

BUDGET PERIOD

Dependent Forms (save these forms in this order)	Dependent on	
	Forms	Funds (GL)
01		01
CASH		01, 62
CEA		01
CEB		01
MYP	01, A	10, 17
01CS	01, A, MYP	All applicable funds
CB	01CS	

SCOE BIZ

Business Services

Bulletin No. 26-18

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

May 14, 2026

To: District and Charter Business Services
From: Sarah Lampenfeld, Assistant Superintendent, Business Services
Subject: 2026-27 Adopted Budget Process

Process/Procedures

The 2026-27 proposed Budget must be adopted on the same day as the adoption of the LEA's 2026-27 Local Control Accountability Plan (LCAP) *and* must take place at a Board meeting at least one day after the Public Hearings. **Each should be a separate item on the Board agenda**.

Please submit the following documents within 5 days of adoption or by no later than July 1, 2026 (whichever is sooner):

1. **The 2026-27 Adopted Budget** should be sent to your SCOE Advisor.
   a. Submit Dataset via the SACS web-based application (Step 10 in the manual)
   b. Send a scanned copy of what was presented to the Board at the same time the dataset is submitted
2. **The 2026-27 adopted LCAP should be submitted to LCAP@scoe.org**
   a. **Adopted Budget Required Forms:** E-mail your internal LCAP Budget crosswalk document directly to your SCOE Advisor

The 2026-27 Adopted Budget must be submitted using the State SACS web-based application for all Districts. (Independently reporting charters have the option of using an alternate form.) The following forms are **required** to be submitted for the Adopted Budget:

		Form name
1.	Budget Certification (with original signature or scanned, emailed copy)	CB
2.	Workers' Compensation Certification (with original signature, or scanned copy)	CC
3.	Average Daily Attendance	A
4.	Summary of Interfund Activities—Budget	SIAB
5.	Summary (2 pages) for each fund operated by the district ~ Forms 01, 09, etc. ##	
6.	Criteria and Standards Review	01CS
7.	Changes in Assets and Liabilities (Warrant/Pass-Through) – *if applicable*	76A
8.	Technical Review Checklist	TRC
9.	Multiyear Projection ~ 2025-26 for comparison and 2026-27, 2027-28, & 2028-29	
	a. General Fund (GF) and Non-General Fund Charters	
	b. Additional Scenarios of MYP as presented to the Board	MYP
	c. Other Funds ~ *Optional* - Helpful for funds that Transfer-In to the GF	
10.	LCFF Calculator	
	a. E-mail the final electronic copy to your SCOE Advisor	
	b. Provide hard copy pages that were presented to your Board	
	c. Use the May Revise LCFF Calculator version for your 2026-27 Adopted Budget	

11. Balancing Spreadsheet: located at the SCOE Website {HERE}
12. Narrative ~ informative and comprehensive
13. Current Year Budget Assumptions
14. Multi-Year Budget Assumptions
15. Cash Flow Statement for 2026-27 **(Reminder REQUIRED with Adopted Budget)**
16. **The Agenda or the minutes from the public hearing** that notes the review and discussion of the combined Assigned and Unassigned ending fund balance above the minimum recommended Reserve for Economic Uncertainties **MUST be submitted to SCOE with the 2026-27 Adopted Budget.** The Excel template is named **"Statement of Reasons for Excess Reserves- Microsoft Excel"** and is located at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms under financial reporting.

Charter School financial reporting is required. If charter school financial data is reported in SACS, it may be included in the charter-authorizing agency's submission, or the charter school may submit the data as a separate report. Our Office must receive information from the sponsoring district that summarizes the district's financial review of the charter school's Adopted Budget. Charter Schools must submit a cash flow worksheet with their Adopted Budget.

Budget REMINDERS:

1. *Before preparing the 2026-27 Adopted Budget,* it is best to update your 2025-26 current-year budget to reflect a realistic June 30, 2026, ending fund balance (i.e., July 1, 2026, beginning fund balance in 2026-27). Do NOT budget dollars in any closed resources in 2026-27.
2. Please review any SCOE memos and the BASC Common Message related to the 2026-27 Governor's May Revision Proposal. These memos discuss the parameters SCOE will use to assess the districts' and charters' adopted budget reports.
3. LEAs must use the May Revise parameters included in the latest LCFF calculator to calculate the MPP percentage and amount for 2026-27. It is recommended that each LEA recalculate its LCFF funding using the latest version of the LCFF calculator and provide the newly calculated Supplemental/Concentration Grant funding and percentage to their LCAP team to modify its draft LCAP accordingly.

If you have any **questions regarding Frontline EPR (Escape),** contact the Information Technology support analysts: Tracy Lehman, Angie Duplicki, or Danielle Boettner.

If you have questions about the current year, the Adopted Budget process, or SACS, call or email your SCOE Advisor. If you have any other questions or concerns about the Adopted Budget, don't hesitate to contact me via email at slampenfeld@scoe.org or by phone at (707) 524-2635.

Local Control Funding Formula Calculator (LCFF)

The LCFF is driven by student demographics and attendance, so accurate student data is essential for LCFF projections.

Getting Started

LCFF Data Sources for Budget Adoption
• 2025-26 P-2 J-29 Property Taxes & to calculate In-Lieu Property Taxes • 2025-26 CALPADS 1.17 certified data for enrollment and UPC • 2025-26 ADA - Certified P-2 ADA (estimated P-Annual for NPS and some COE programs) • LEA enrollment, UPC and ADA estimates for 2026-27 through 2028-29

- **IMPORTANT: Download the most recent calculator, v.27.1a, from FCMAT.** Upon release of the Governor's May Revision, a newer version of the LCFF calculator will be released by FCMAT, which will include updated planning factors as reflected in the May Revision. The LCFF Calculator, Calculator Caveats, LCFF Listserv Subscription and LCFF Online Help Desk are accessible here.

- LEAs are not required to enter data for years 2029-30 and 2030-31.

- The EPA rates no longer pre-populate. In the Data Entry tab under the Universal Assumptions section, the EPA data should be updated with the most current EPA % available. If rates are not available for subsequent years, LEAs can default to the current EPA % and update once estimates are known. More information on page LCFF-2.

- Charter and district communication for LCFF calculations: The calculator is designed for a district to calculate the in-lieu taxes. Sponsoring districts should contact their external charters for ADA projections, and communicate in-lieu tax results back to the charter.

- The calculator **does not** consider the following funding adjustments for districts:
  - Basic Aid Supplement

- The calculator **does** consider the following EPA funding adjustments for District of Choice, also known as Basic Aid 'Choice':
  - Found on District Data Entry tab after NPS ADA section:

	2024-25	2025-26	2026-27	2027-28
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).				

District and Charter Data Entry Tab

Universal Assumptions:

Monte Rio Union Elementary (70813)	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	2.30%	2.87%	3.06%	3.34%
Statutory COLA	2.30%	2.87%	3.06% ★	3.34% ★
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	0.00%

Review to most recent dartboard

- COLA: Be sure the COLA matches the May Revise SSC Dartboard assumptions. Per the SSC Fiscal Report released on 4/30/2026, the statutory COLA for 2026-27 is 2.87%. Confirmation on funded COLA is pending.

★ Please note: uses January projected rates. Update to most recent dartboard upon release.

- EPA: These percentages should be reviewed and updated to match percentage updates published after the version release. The example below is based on fiscal year 2025-26 EPA quarter three (3), released 2/18/2026.

Adding EPA factor to Data Entry Tab:
Step 1: Go to: https://www.cde.ca.gov/fg/aa/pa/epa2526.asp
Step 2: Select most recent letter: Apportionment Letter – 18-Feb-2026
Step 3: Enter the EPA entitlement factor* for each fiscal year from the latest EPA Apportionment letter on both lines

Example: 2025-26's Third Quarter factor is: 36.06588113%, per the letter:

2025–26 Third Quarter Entitlement Calculation

Using a 2025–26 EPA revenue amount of approximately $10.5 billion, the CDE calculated estimated EPA entitlements using a factor of 36.06588113 percent based on the statewide total of revenue limits and charter school block grant funding as of the 2025–26 First Principal Apportionment, adjusted for the 2025–26 cost-of-living adjustment of 2.30 percent. Each LEA's EPA entitlement was then reduced so that funding from local property taxes and the EPA combined did not exceed the LEA's adjusted revenue limit or charter school general purpose funding, provided that each LEA received the minimum EPA funding of $200 per unit of ADA.

For most LEAs, EPA funding offsets Local Control Funding Formula state aid allocated through the Principal Apportionment. EPA entitlements will be recalculated at the 2025–26 Second Principal (P-2) Apportionment and will be based on both P-2 Apportionment data and a revised EPA revenue estimate to be provided by the Department of Finance in June 2026. EPA entitlements for 2025–26 will become final as of the 2025–26 Annual Certification.

**LEAs should update the rates with the most current information available for cash flow purposes. If rates are not available for subsequent years, LEAs can default to the current estimate and update once estimates are known.*

[redacted]	2025-26	2026-27	2027-28	2028-29
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	36.06588113%			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	36.06588113%			
Local EPA Accrual	$ -	$ -	$ -	$ -

Data Elements Required to Calculate the LCFF:

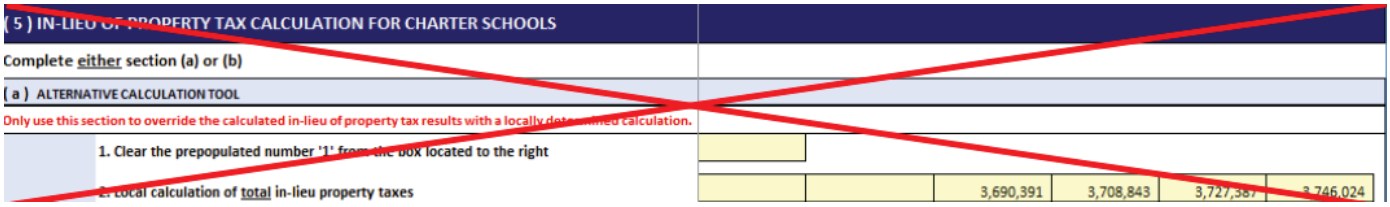
- Property Taxes: The calculator reflects 2025-26 P-1 estimates, therefore it is necessary to manually update with P-2 estimates. See 2025-26 P-2 Property Tax estimate from SCOE that was emailed on April 21, 2026 for details.
    - Per the County Auditor's office, they are anticipating growth to remain flat for 2026-27 Countywide, but the growth in each area of the County will vary from district to district. The County has not provided estimates beyond 2026-27. These are preliminary estimates and are subject to change.
    - In-Lieu Property Taxes:
        - If you sponsor a Charter School and section 5 is not highlighted blue, remember to select YES under 3(a):



(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
(a) GENERAL QUESTIONS					
	Is your district required to transfer in-lieu taxes to a charter school?	YES			
	Does your district have a necessary small school?	NO			

        - Authorizing districts will enter charter ADA by grade span in section 5. The "District In-Lieu Taxes" tab will calculate the pass-through taxes entitled to each charter sponsored by the district. Authorizing districts should contact their external charters for ADA projections, and communicate back the in-lieu tax result to the charter once known.
            - The LCFF calculator is designed to support basic aid district calculation, which requires charter school ADA to be entered by grade span. Non-basic aid can enter the total charter school ADA for each school in any single grade span.

- All Districts in Sonoma County should be using Section 3(c), Property taxes, to calculate In-Lieu taxes. Section 5(a) "Alternative Calculation Tool" should not be used to override Section 3(c):



(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS						
Complete either section (a) or (b)						
(a) ALTERNATIVE CALCULATION TOOL						
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.						
1. Clear the prepopulated number '1' from the box located to the right						
2. Local calculation of total in-lieu property taxes			3,690,391	3,708,843	3,727,387	3,746,024

- Redevelopment Property Tax Trust Funds (RPTTF) (Districts only): For districts receiving RPTTF in 2025-26 and subsequent years, it is SCOE's **recommendation** that you budget 50% of the 2024-25 actuals. First payments were received in January and second payment posts in June. Please note that RDA amounts do not get passed through to charters; therefore, appropriately estimating for the out years will help you create more realistic cash flow projections.

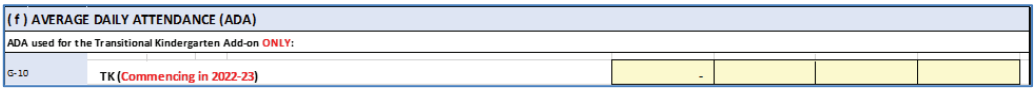
- Enrollment & Unduplicated Pupil Percentage data: This version is prefilled through the 2025-26 1st Principal Apportionment. It includes the LEA's 2025-26 data as of the Fall 1 CALPADS certification deadline (12/12/25). **Overwrite the 2025-26 prefilled data if changes were made during the final amendment window using the CALPADS 1.17 report.**

- Average Daily Attendance data: 2025-26 ADA should be updated with certified P-2 ADA. **Districts should enter exact data as the calculator will use the greater total of current year, prior year, or prior 3-year average where appropriate.** For 2026-27 through 2028-29 projection years, key in LEA estimates.

  ADA Reminders:

ADA funding periods		
District/Charter	regular ADA	P-2
	spec ed - SDC	P-2
	NPS, NPS-LCI, CDS	Annual
	spec ed - extended year	Annual
District funded SCOE programs	county community school	P-2
	spec ed - SDC	P-2
	spec ed - NPS, NPS-LCI	Annual
	spec ed - extended year	Annual

  - TK ADA projections should be input as a **subset** of ADA entered in the TK-3 grade span.



(f) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on ONLY:					
G-10	TK (Commencing in 2022-23)	-			

  - **2026-27:** LEAs are required to make TK available to all children who will have their 4th birthday by September 1.

- Charter Shift (Districts): Prior year ADA used in the determination of school district funding calculations is based on the greater of current year, prior year, and three-prior year average. The prior year ADA must be adjusted by the net ADA of students who "shifted" between school district schools and district sponsored charter schools.
  - Sponsoring school districts should enter the total prior year ADA by grade span of those students who attended district schools in the prior year, then left to attend a district sponsored charter school in each represented year in the first section.
  - Sponsoring school districts should enter total prior year ADA by grade span for students who attended school district sponsored charter schools in the prior year and returned to attend district schools in the current year should be entered in the second section.
  - Tracking tool

- District K-3 Grade Span Adjustment on District Data Entry Tab: The LCFF calculation contains additional funding for primary grades, K-3 Grade Span Adjustment. A ***K-3 class*** is a group of students scheduled to report regularly at a particular time to a particular teacher during the regular school day. This includes transitional kindergarten, but does not include special day classes, evening classes, or summer school classes. As a pre-requisite to receiving this funding, school districts must maintain an average class enrollment for each school site for grades K-3 of 24 students or less, or have collectively bargained an alternative annual average K-3 class enrollment for each school site.

See Education Code 5 CCR 15498.1 and Ed C 42238.02(d) for further details.

Section (3)(b) K-3 Grade Span Adjustment Funding Determination on District Data Entry Tab:
Districts that meet the funding requirement can select 'Yes' from the drop-down field.
If a district does not meet the funding requirements, select 'No' for each year affected. Then in Section (3)(d) Other LCFF Adjustments, enter the class size penalty adjustment to eliminate the add-on for that year from the LCFF calculation.

	2025-26	2026-27	2027-28	2028-29
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION				
Did your district meet the requirements of funding?	YES	YES	YES	YES

How is the average calculated?

- The active enrollment count is the class count on the last day of each full attendance month that ends prior to April 15th.
- The average number of pupils enrolled per class is the sum of active enrollment count divided by # of attendance months in P-2.
- The average class enrollment per school site is the sum of the average number of pupils enrolled per class divided by # of classes (rounded to nearest half or whole integer).

- **Concentration Grant Funding Limitation (Charters):** Enter the unduplicated pupil percentage of the district where the charter school is physically located. ***If the school has boundaries of more than one district, enter the highest district UPP of all locations per CDE exhibit.***

Charter School Unduplicated Pupil Percentage

County: Sonoma
District: Dunham Elementary
LEA: Dunham Charter

Period: 2025-26 P-1
CDS Code: 49 70672 0122440
Charter No: 1194

		Second Prior Year	Prior Year	Current Year	Total
ENROLLMENT [EC 42238.02(b)]					
CALPADS Enrollment	A-1	155	166	167	488
CALPADS Enrollment included in Line A-1 for County Funded Non-Juvenile Court Students (meet EC 2574(c)(4)(A))	A-2	0	0	0	
Audit Adjustment to CALPADS Enrollment, Line A-1 (Annual only)	A-3	0	0	0	
Adjusted Enrollment (A-1 - A-2 + A-3)	A-4				
UNDUPLICATED PUPIL COUNT [EC 42238.02(b)]					
CALPADS Unduplicated Pupil Count	B-1	48	53	48	
CALPADS Unduplicated Pupil Count included in Line B-1 for County Funded Non-Juvenile Court Students (meet EC 2574(c)(4)(A))	B-2	0	0	0	
Audit Adjustment to CALPADS Unduplicated Pupil Count, Line B-1 (Annual only)	B-3	0	0	0	0
Adjusted Unduplicated Pupil Count (B-1 - B-2 + B-3)	B-4				149
CHARTER SCHOOL UNDUPLICATED PUPIL PERCENTAGE [EC 42238.02(b)(5)] (B-4 / A-4)	C-1				0.3053
UNDUPLICATED PUPIL PERCENTAGE FOR CONCENTRATION CAP [EC 42238.02(f)(2)]					
Determinative School District for Concentration Cap					
Name	D-1				Petaluma Joint Union High
County and District Code	D-2				49 70862
School District Unduplicated Pupil Percentage	D-3				0.4681
UNDUPLICATED PUPIL PERCENTAGE FOR CONCENTRATION CAP (If D-3 is less than C-1, D-3; else C-1)	D-4				0.3053

Dunham Charter (122440)	2025-26	2026-27	2027-28	2028-29
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location				
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest d				
D-3 **Unduplicated Pupil Percentage (%)**	46.81%	46.81%	46.81%	46.81%
Unduplicated Pupil Percentage: Supplemental Grant	30.53%	29.77%	28.74%	28.81%
Unduplicated Pupil Percentage: Concentration Grant	30.53%	29.77%	28.74%	28.81%

Final Reminders

- The LCFF Calculator contains conditional formatting to guide users through data entry. This will highlight sections of the Data Entry tab that will require data input.
- Be sure to select the appropriate responses in all drop-down boxes (Is this a new charter? Is your district required to transfer in-lieu? Does your district have a necessary small school? etc.).
- No data should be entered in sections that are not highlighted green or blue.

Projection Type Not Identified	Charter School Projection	School District Projection
	Data Entry Sections	Data Entry Sections

Printing Tips

The current LCFF calculator projects several years out, but for your 2026-27 budget presentation materials you most likely will be focusing on the base year (2025-26), the budget year (2026-27), and two years out (2027-28 & 2028-29).

Most of the calculator tabs are pre-set to print for portrait. To minimize the number of pages, and simplify it for your audience, you can customize and print what is important to your LEA.

- Hide columns for previous years through 2024-25, and unused future projected years, e.g., 2029-30.
- Hide irrelevant rows.
- Select print area and print in desired orientation.
- Remove page breaks

Note: It is not necessary to print out all of the LCFF calculator forms for your SCOE Advisor, only those which were presented to the board. **E-mail your SCOE Advisor the final** electronic calculator **(Excel) that was used for the 2026-27 Budget.**

It is always recommended that districts/charters send in their LCFF calculators* to their *SCOE Advisor for review before completing Adopted Budget & Interim reporting.

LCFF Calculator – Quick Reference Checklist

Before You Start
☐ Download **latest LCFF Calculator (FCMAT)**
☐ Check for **May Revision version update**
☐ Review Calculator Caveats (if needed)

Universal Assumptions
☐ **COLA updated** (matches latest SSC Dartboard)
☐ **EPA % entered/updated** for all years

Property Taxes
☐ Updated from **P-1 → P-2 estimates**
☐ Reviewed SCOE guidance/assumptions
☐ Projections entered for out years

RPTTF (Districts Only- If Applicable)
☐ Future years set to ~**50% of PY actuals**

In-Lieu Property Taxes (District; If Applicable)
☐ Charter ADA entered by grade span
☐ Plan to share results with sponsored charter
☐ Internal Charter calculator(s) agrees to District calculator (ADA & In-lieu tab)

Enrollment & UPP
☐ Reviewed preloaded data (P-1)
☐ 2025-26 updated using **CALPADS 1.17** (if needed)
☐ Cohort projections updated for future years

ADA (Average Daily Attendance)
Current Year (2025–26):
☐ Updated with **certified P-2 ADA**

Future Years (2026-27 – 2028-29)
☐ Entered local projections
Reminders:
☐ TK ADA included in TK–3

Charter ADA Shift (Districts Only)
☐ Entered ADA shifting **to charters**
☐ Entered ADA shifting **back to district**

K–3 Grade Span Adjustment
☐ Meets ≤24 class size **OR** alt agreement in place
☐ "Yes" selected if compliant
☐ If "No" → penalty entered in adjustments

Charter-Specific (If Applicable)
☐ Concentration Grant uses correct **district UPP**
☐ If multiple districts → highest UPP used

Final Step
☐ Sent LCFF Calculator to SCOE Advisor for feedback **before** finalizing budget

ADA and Enrollment – Adopted Budget

Note: *The LCFF Calculator must be completed before any SACS forms. The current and two subsequent year's enrollment and ADA data reflected should ultimately match the LCFF calculator. Also see the LCFF Calculator section of this manual for additional information.*

AREAS COVERED IN THIS SECTION

- *Estimating enrollment and ADA for use in the LCFF Calculator*
- *Analyzing enrollment and ADA*
- *Required Reporting Reminders*
- *Enrollment and ADA Reporting Tools*
- ***SACS Form A*** *(Average Daily Attendance worksheets)*
- ***SACS Multi Year Projection*** *(if used by District)*
  - *Section F: ADA used to Calculate Reserve Standard*
- ***SACS Criteria and Standards***
  - *Criterion 1-3: Enrollment and ADA*
  - *Criterion 10: Reserves*
  - *Not Met Status Explanations*

Estimating ADA & Enrollment

- **Creating cohort projections is recommended to project enrollment**
  - Use historical CALPADS enrollment to project by grade level
  - Matriculate students through grade spans
  - Are there large or small incoming or outgoing classes?
  - What is the climate of the LEA?
    - Is there historical declining enrollment?
    - Is there a Demographic Study?
      - Is there demographic information that influences projections? If the LEA anticipates significant increases due to new home construction, for example, a demographic study may be necessary to not only estimate developer fees for additional facilities, but also to quantify the LEA's future staffing and ADA projections.
    - Are you projecting growth at a higher rate than historical trends?
    - Watch that a one-time blip doesn't skew cohort projection estimates
  - Important for determining future staffing and facility needs
  - See Tools section for sample cohort example

- **Project ADA based on reasonable ADA to Enrollment ratios**
  - Review historical ADA to enrollment ratios
    - Be mindful of one-time blips such as years with inflated absence rates
  - See Tools section for sample District with Internal Charter(s) Projection Template for LCFF Enrollment and ADA

Examples of calculating historical ADA to Enrollment:

A typical year:

	3rd Prior Year	2nd Prior Year	Prior Year	**Adopted Budget ADA Estimate**
Enrollment (uses Certified Calpads)	1002	1005	1004	1006 (projection)
ADA	969.73	970.83	969.16	1006 (Enrollment) x 96.64% (Avg. Ratio)= ➔972.20 Est. P-2
Enrollment to ADA Ratio	96.78%	96.60%	96.53%	Avg. ratio = 96.64%

Includes a one-time blip * :

	3rd Prior Year	2nd Prior Year	Prior Year	**Adopted Budget ADA Estimate**
Enrollment	1189	1158	1143	1203
ADA	*963.54	1111.45	1080.82	1203 (Enrollment) x 90.53% (Avg. Ratio)= ➔1089.08 Est. P-2 **
Enrollment to ADA Ratio	*81.04%	95.98%	94.56%	Avg. ratio = 90.53% **

**Note: Consider not using 3rd Prior Year ADA (in this example) in the calculation if not reasonable due to ADA one-time blip. Including in your projections could result in an over/underestimate of your ADA.

Analyzing the Projections ☑

- ☐ Are your enrollment projections reasonable? It is **not recommended** to flat line projections. Was a cohort analysis completed?
- ☐ Calculate the annual percentage increase/decrease for the past 3 to 5 years. Is your projected ADA increase/decrease comparable to the climate of your LEA?
- ☐ If you are predicting growth at a higher rate than historical trends indicate, be sure to explain the methods used to project the ADA in the narrative or assumptions.

ADA CONSIDERATIONS

- Revenue Engine
  ADA is critical; almost all revenues except local taxes are ADA driven.
- Flat lining ADA can be dangerous
  ***Not recommended*!** ADA drives funding level and helps to determine long term staffing and facility needs.
- Is declining ADA due to declining enrollment or increasing absences?
  More frequent absences will decrease ADA while less absences will increase ADA. Is your ADA to enrollment percentage reasonable and at historical levels? Is your LEA putting processes in place to combat higher than historical absence rates? How are independent study and attendance recovery programs affecting your ADA?
- Watch sudden increases
  Don't increase the out years ADA projections if an increase in the prior year ADA was just a one-time blip.

- 3 Prior Year Average Funding Cliff
  For districts that are in declining enrollment and funded off the average of the three prior years, please be mindful if/when there are funding "cliffs" that could have an impact in funding levels.

- If you are a declining ADA district:
  The LCFF calculator will automatically use the greater of current year estimate, prior year actual ADA, or prior 3-year average for calculating funding. *(Not applicable for charters.)*

Required for Reporting ☑

- ☐ Provide Enrollment and ADA assumptions. Clear assumptions are important for the reader and for a historical record.
- ☐ Enrollment and ADA data on the MYP, Form A, Narrative, C&S, and the LCFF Calculator **must tie**.
- ☐ The basis for the Enrollment and ADA assumptions should be explained in the district's narrative. Even if you don't expect changes, explain why.
- ☐ Staffing adjustments made to compensate for Enrollment and ADA fluctuations should be noted in the assumptions and explained in the narrative.

  Example: In the 2nd year out, you expect 25 less students; it should be noted in the assumptions, etc. if staffing reductions were made to compensate for this decrease.

- ☐ When completing all SACS forms, carefully read the instructions. Each section will specify the data to be used. Providing incorrect data will skew "met" status in the Criteria and Standards.

  Example: Detail on forms will clearly indicate when to use P-2 ADA and when to use Funded ADA.

Reporting Tools

District with Internal Charter(s) Projection The template ***LCFF Enrollment ADA*** is located @ https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms, or under Forms of the Frontline SCOE Resources page.

District Name
Enrollment and ADA

Reporting Period

Note 1: P-2 ADA is stated as actual ADA
Note 2: Include County Office Special Ed, NPS and Community School ADA as the funding is received by the district of residence

District Name	20XX-20XX BASE YEAR			20XX-20XX BUDGET YEAR			20XX-20XX 1ST SUBSEQUENT YEAR			20XX-20XX 2ND SUBSEQUENT YEAR		
	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT
DISTRICT												
K-3												
4-6												
7-8												
9-12												
Ungraded												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Ratio of ADA to Enrollment	#DIV/0!			#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!
CHARTER SCHOOL												
K-3												
4-6												
7-8												
9-12												
Ungraded												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Ratio of ADA to Enrollment	#DIV/0!			#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!
CHARTER SCHOOL												
K-3												
4-6												
7-8												
9-12												
Ungraded												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Ratio of ADA to Enrollment	#DIV/0!			#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!
CHARTER SCHOOL												
K-3												
4-6												
7-8												
9-12												
Ungraded												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Ratio of ADA to Enrollment	#DIV/0!			#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!
COMBINED TOTAL												
K-3	0	0		0	0		0	0		0	0	
4-6	0	0		0	0		0	0		0	0	
7-8	0	0		0	0		0	0		0	0	
9-12	0	0		0	0		0	0		0	0	
Ungraded	0	0		0	0		0	0		0	0	
Totals	0	0		0	0		0	0		0	0	

Sample ADA and Enrollment Cohort Projection Spreadsheet: This sample template organizes past data, flows enrollment through grade spans, and helps calculate historical ADA to CalPADS enrollment for current and future year ADA and enrollment assumptions. Sample spreadsheet is available under Forms of the Frontline SCOE Resources page. https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

Multi-Year Projection												0.95		0.95		0.95
Enrollment Projections	Actual		Actual		Actual		Actual		Actual		Projection		Projection		Projection	
	5th Prior Year		4th Prior Year		3rd Prior Year		2nd Prior Year		1st Prior Year		Current Year		Year 2		Year 3	
Students by Grade CBEDS	Enroll	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA
Absence Rate	5.0%		5.0%		5.0%		5.0%		5.0%		5.0%		5.0%		5.0%	
Early TK - no ADA																
TK												0.00		0.00		0.00
Kindergarten												0.00		0.00		0.00
Grade 1												0.00		0.00		0.00
Grade 2												0.00		0.00		0.00
Grade 3												0.00		0.00		0.00
Grade 4												0.00		0.00		0.00
Grade 5												0.00		0.00		0.00
Grade 6 Charter												0.00		0.00		0.00
Grade 6 District												0.00		0.00		0.00
Projected Enroll/ADA Total W/ Early TK*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Enroll/ADA Total W/O Early TK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter - LCFF Grade Span																
Grade TK-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grade 4-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
District Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter Totals W/O Early TK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
*Early TK does not generate ADA																

More Tools… Calculating P-2 versus Funded ADA

Before completing your SACS Forms, it is important to understand the breakdown of your ADA
Pay special attention as to whether you are to input P-2 ADA versus Funded ADA

- Districts are funded off P-2 the better of:
  - Current Year
  - Prior Year
  - Three Prior Year Average
- District of Choice funded off Current Year P-2
- Charters are funded off Current Year P-2
- NPS is funded off Current Year P-Annual
- COE is funded off Current Year P-2 **OR** Current Year P-Annual (depending on the program)
- Tool to help with ADA used for Form A, SACS MYP, and C&S is located @ https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms or under Forms of the Frontline SCOE Resources page

ADA used for Form A and Criteria & Standards

ADA Tool

		Adopted Budget							
		Actuals		Budget		Year 2		Year 3	
		P-2	Funded	P-2 Est.	Funded	P-2 Est.	Funded	P-2 Est.	Funded
	Elem. + NPS	866.30	952.01	889.53	917.22	886.02	891.45	867.37	885.07
	Elem. COE	1.32	1.32	1.90	1.90	1.90	1.90	0.95	0.95
	Total	867.62	953.33	891.43	919.12	887.92	893.35	868.32	886.02
Form A	Line A4	866.30	952.01	889.53	917.22	886.02	891.45	867.37	885.07
Form A	Line A5	1.32	1.32	1.90	1.90	1.90	1.90	0.95	0.95
Form A	Line A6	867.62	953.33	891.43	919.12	887.92	893.35	868.32	886.02

- Extract data from the Data Entry and ADA tabs of your LCFF Calculator to populate the ADA Tool.
- The ADA Tool will organize the data for P-2 versus Funded ADA in order to help determine which ADA to use when completing SACS forms.

LCFF Calculator Data Entry Tab

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)	3rd PY	2nd PY	1st PY	CY	1st SY	2nd SY
Grades TK-3	586.87	549.33	516.47	531.96	521.32	510.89
Grades 4-6	379.04	369.18	347.93	356.62	363.75	356.48
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
TOTAL CURRENT YEAR ADA	965.91	918.51	864.40	888.58	885.07	867.37
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
Grades TK-3	1.93	0.87	-			
Grades 4-6	1.89	1.00	1.90	0.95	0.95	-
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
TOTAL NPS-CDS (Annual)	3.82	1.87	1.90	0.95	0.95	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).						
DISTRICT TOTAL	969.73	920.38	866.30	889.53	886.02	867.37
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
Grades TK-3	1.11	1.57	0.44	0.95	0.95	0.95
Grades 4-6	1.81	0.56	0.88	0.95	0.95	-
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
COUNTY TOTAL	2.92	2.13	1.32	1.90	1.90	0.95

P-2 Actuals/Projections

LCFF Calculator Data Entry Tab

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)	3rd PY	2nd PY	1st PY	CY	1st SY	2nd SY
Grades TK-3	586.87	549.33	516.47	531.96	521.32	510.89
Grades 4-6	379.04	369.18	347.93	356.62	363.75	356.48
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
TOTAL CURRENT YEAR ADA	965.91	918.51	864.40	888.58	885.07	867.37
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
Grades TK-3	1.93	0.87	-			
Grades 4-6	1.89	1.00	1.90	0.95	0.95	-
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
TOTAL NPS-CDS (Annual)	3.82	1.87	1.90	0.95	0.95	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).						
DISTRICT TOTAL	969.73	920.38	866.30	889.53	886.02	867.37
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
Grades TK-3	1.11	1.57	0.44	0.95	0.95	0.95
Grades 4-6	1.81	0.56	0.88	0.95	0.95	-
Grades 7-8	-	-	-			
Grades 9-12	-	-	-			
COUNTY TOTAL	2.92	2.13	1.32	1.90	1.90	0.95

Funded NPS & COE

LCFF Calculator ADA Tab

Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	586.87	574.36	550.89	532.59	521.32
Grades 4-6	379.04	375.75	365.38	357.91	363.75
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	965.91	950.11	916.27	890.50	885.07
	Prior	*3-PY Average*	*3-PY Average*	*3-PY Average*	*Prior*
NPS, CDS, & COE Operated					
Grades TK-3	2.44	0.44	0.95	0.95	0.95
Grades 4-6	1.56	2.78	1.90	1.90	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	4.00	3.22	2.85	2.85	0.95
ACTUAL ADA *(Current Year Only)*					
Grades TK-3	551.77	516.91	532.91	522.27	511.84
Grades 4-6	370.74	350.71	358.52	365.65	356.48
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	922.51	867.62	891.43	887.92	868.32
TOTAL FUNDED ADA					
Grades TK-3	589.31	574.80	551.84	533.54	522.27
Grades 4-6	380.60	378.53	367.28	359.81	363.75
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Funded ADA	**969.91**	**953.33**	**919.12**	**893.35**	**886.02**

Funded District

Funded District + CY NPS = Form A Line A4

Combines NPS AND COE - *NPS is included in A4 and COE is included in A5*

Verify total Funded ADA = Form A Line A6

ADA Tool:

		Actuals		Budget		Year 2		Year 3	
		P-2	Funded	P-2 Est.	Funded	P-2 Est.	Funded	P-2 Est.	Funded
Form A	Line A4	866.30	952.01	889.53	917.22	886.02	891.45	867.37	885.07
Form A	Line A5	1.32	1.32	1.90	1.90	1.90	1.90	0.95	0.95
Form A	Line A6	867.62	953.33	891.43	919.12	887.92	893.35	868.32	886.02

Form A – Average Daily Attendance Form

Form A contains 3 worksheets:

- TAB A for reporting School District ADA
- TAB B used only by the County Office of Education
- TAB C for reporting Charter School ADA
    - This worksheet is divided into two sections:
        - Fund 01: Charter School ADA whose financial data is reported in the district's general fund
        - Fund 09 or 62: Charter School ADA whose financial data is reported in Fund 09 or Fund 62 and not in the district's general fund

Tab A – District ADA

Form A Tab A - District ADA Rows 1-4

Blank District Form
(may contain zeros) County

20xx-xx Budget, July 1
AVERAGE DAILY ATTENDANCE

Description	2025-26 Estimated Actuals			2026-27 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)	Included in Row A1 is District NPS and Resident District of Choice					
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)	* Non-Resident District of Choice ADA is reported in row A2 *District of Choice applicable to Forestville and Geyserville only					
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)	N/A for Sonoma County					
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00

A4 = Total District + NPS ADA. See ADA tool and make sure P-2 versus Funded ADA balances

- Pay close attention to P-2 versus Funded ADA
- See ADA Tool to calculate funded ADA
- Prior Year P-2 Estimated Actuals should match certified P-2 data
- Budget columns should match Adopted Budget LCFF Calculator

- Districts are **funded** off P-2 the better of:
    - Current Year
    - Prior Year
    - 3 Prior Year Average
- District of Choice funded off Current Year P-2
- NPS is funded off Current Year P-Annual

Form A
Tab A - District COE 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						
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 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)						

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

- 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**

202x-xx Budget, July 1 AVERAGE DAILY ATTENDANCE

Description	Prior Year Estimated Actuals			Budget Year		
	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	1.12	1.12	CY P-2 1.12	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

Row #5 Total COE ADA:

Reminder: Section 5 of Form A is for District Funded COE ADA Only!!!

5. 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 A5a through A5f)						

5g = Total COE ADA. See ADA tool and make sure balances to LCFF calculator and Countywide report totals

Row #6 Total District ADA:

Make sure Form A row #6 Funded ADA matches ADA tab of the LCFF calculator

CHECK DETAILS

TOTAL FUNDED ADA					
Grades TK-3	589.31	574.80	551.84	533.54	522.27
Grades 4-6	380.60	378.53	367.28	359.81	363.75
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Funded ADA	**969.91**	**953.33**	**919.12**	**893.35**	**886.02**

Verify total Funded ADA = Form A Line A6

5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Tab B – County Office ADA

Do **NOT** Use – For COE's Only!

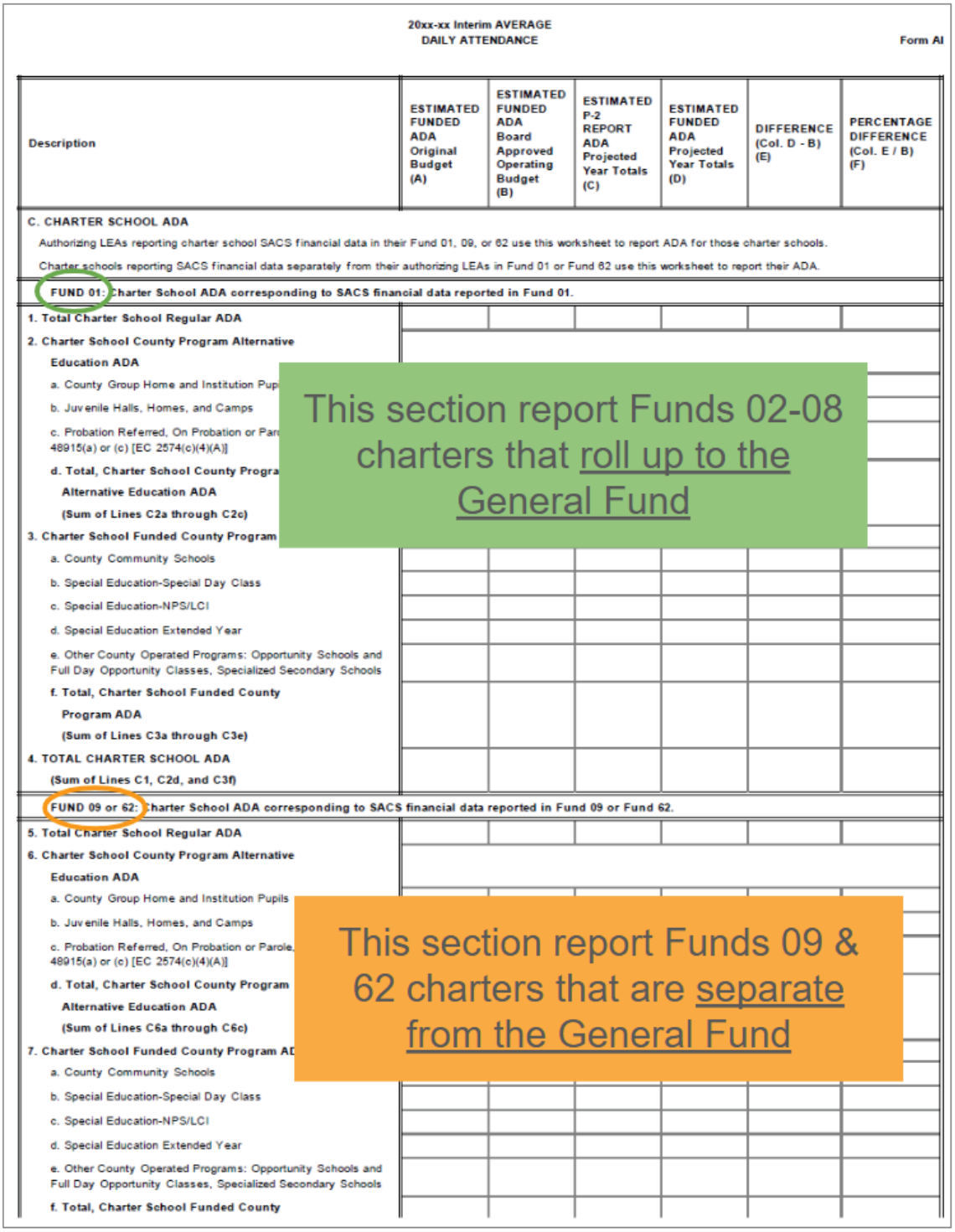
Form A
Tab B - for COEs Only

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)						
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 48380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)						
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)						
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

DO NOT ENTER DATA - FOR COEs ONLY!

Form A
Tab C - Charter ADA

- See notes for Tab A
- Charters funded off Current Year ADA



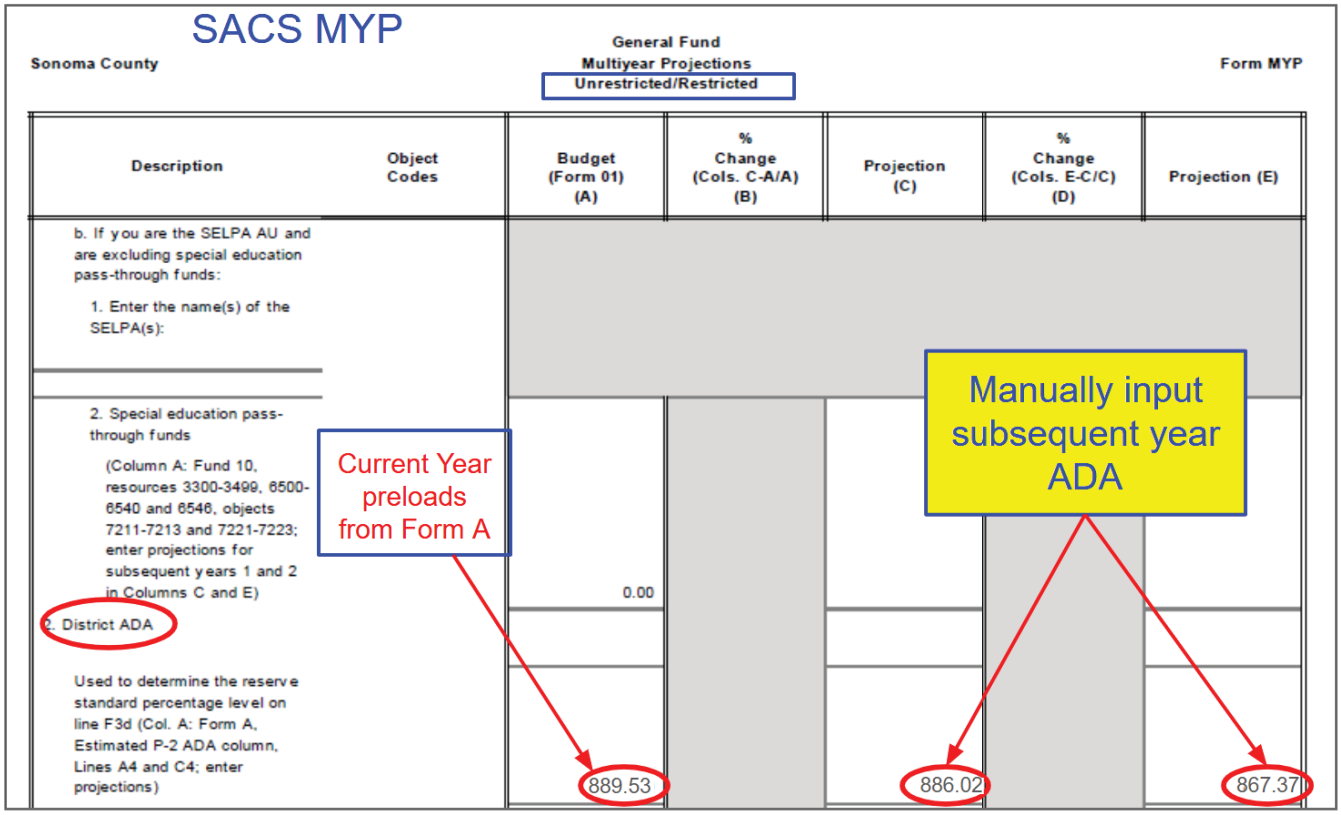
20xx-xx Interim AVERAGE DAILY ATTENDANCE — Form AI

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pup						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Par 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Progra Alternative Education ADA (Sum of Lines C2a through C2c)						
3. Charter School Funded County Program						
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)						
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)						
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						
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 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)						
7. Charter School Funded County Program AD						
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						

Form MYP – Multi Year Projection

SACS Form MYP (Unrestricted/Restricted):

- ADA for the current year will preload into the SACS MYP once Form A is saved
- If using SACS MYP, ADA for both subsequent years must be added into the Projection Columns
- Use P-2 ADA which includes NPS (NOT funded ADA)
- Do NOT include COE, F09, or F62 Charters
- Do include Charter ADA whose financial data is included in the District's general fund

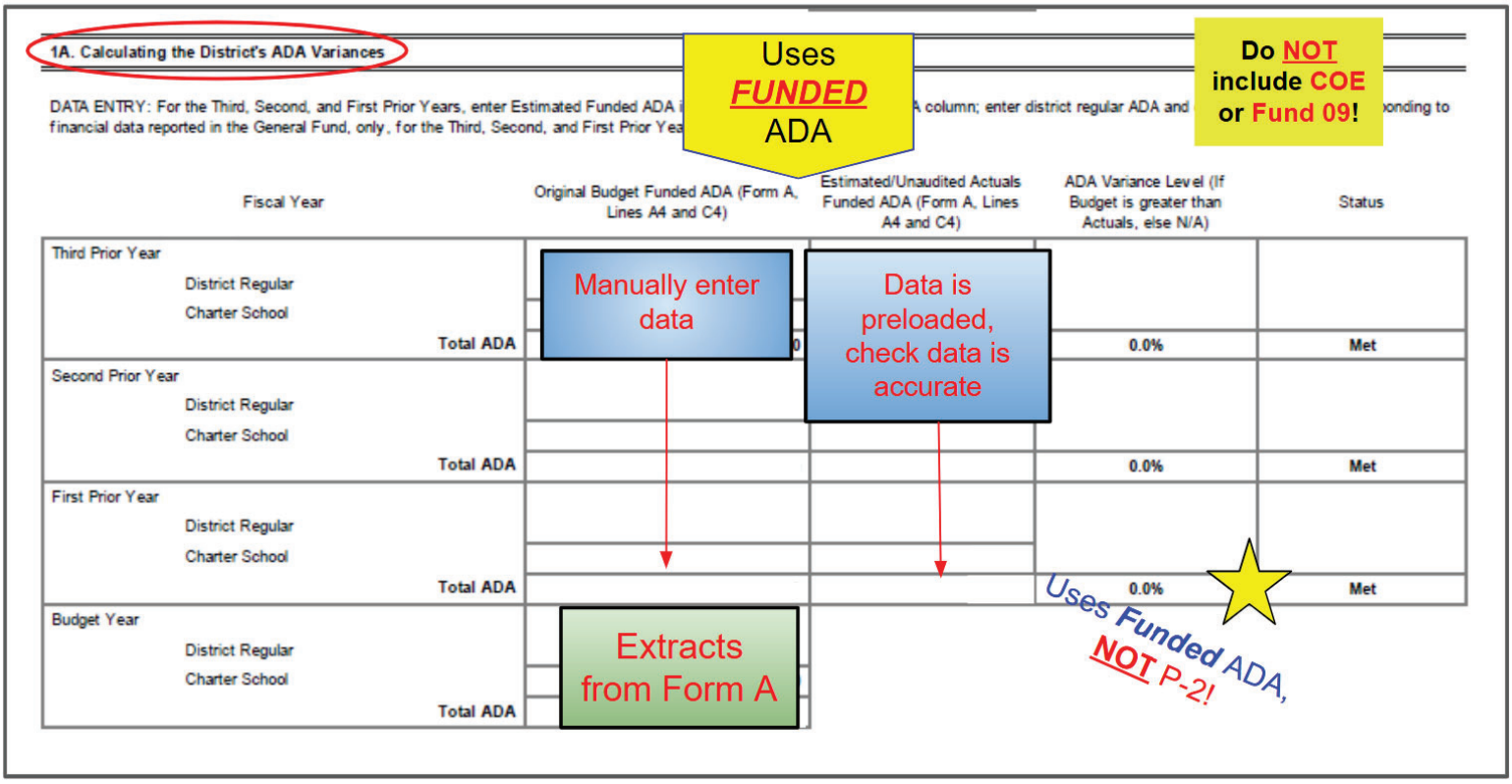


ADA used for Form A and Criteria & Standards

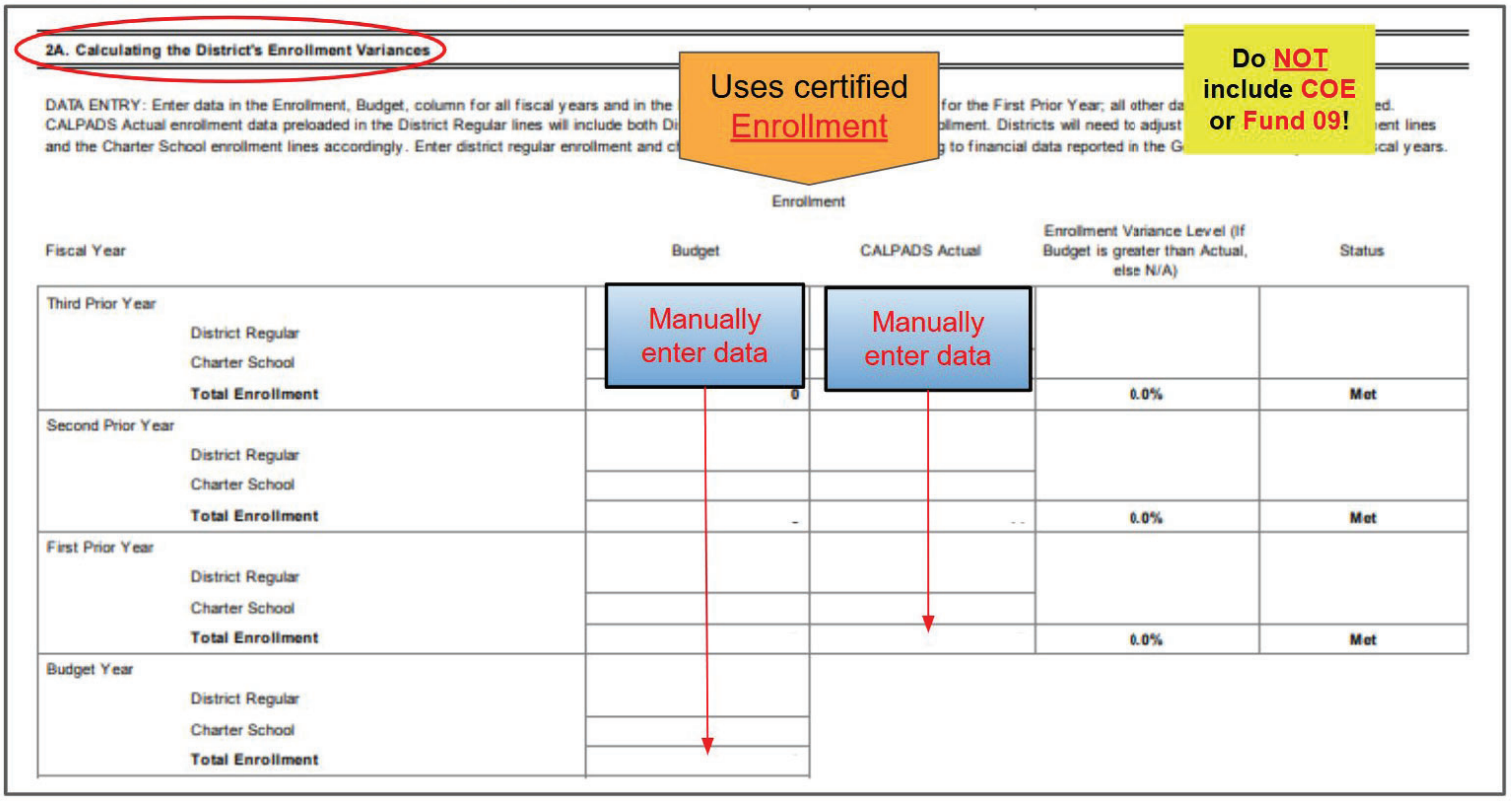
ADA Tool

		Adopted Budget							
		Actuals		Budget		Year 2		Year 3	
		P-2	Funded	P-2 Est.	Funded	P-2 Est.	Funded	P-2 Est.	Funded
	Elem. + NPS	866.30	952.01	889.53	917.22	886.02	891.45	867.37	885.07
	Elem. COE	1.32	1.32	1.90	1.90	1.90	1.90	0.95	0.95
	Total	867.62	953.33	891.43	919.12	887.92	893.35	868.32	886.02
Form A	Line A4	866.30	952.01	889.53	917.22	886.02	891.45	867.37	885.07
Form A	Line A5	1.32	1.32	1.90	1.90	1.90	1.90	0.95	0.95
Form A	Line A6	867.62	953.33	891.43	919.12	887.92	893.35	868.32	886.02

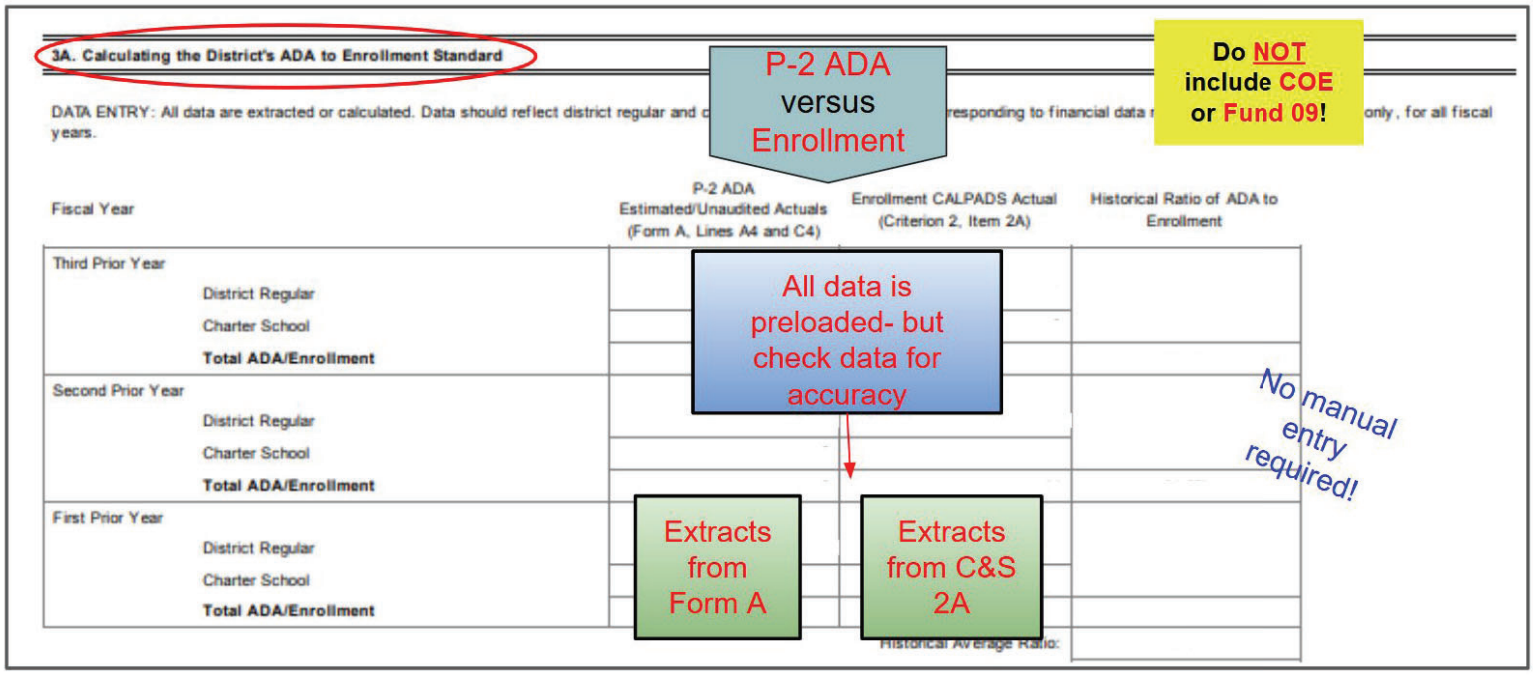
Criteria & Standard 1A



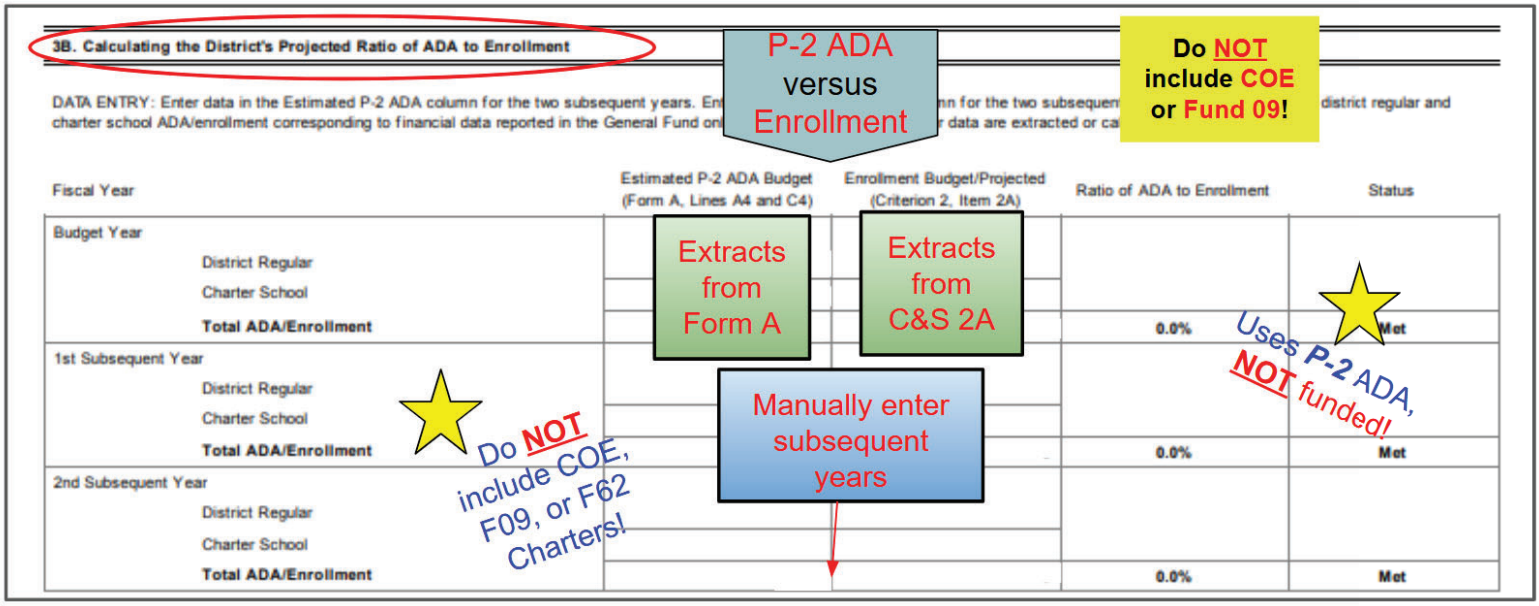
Criteria & Standard 2A



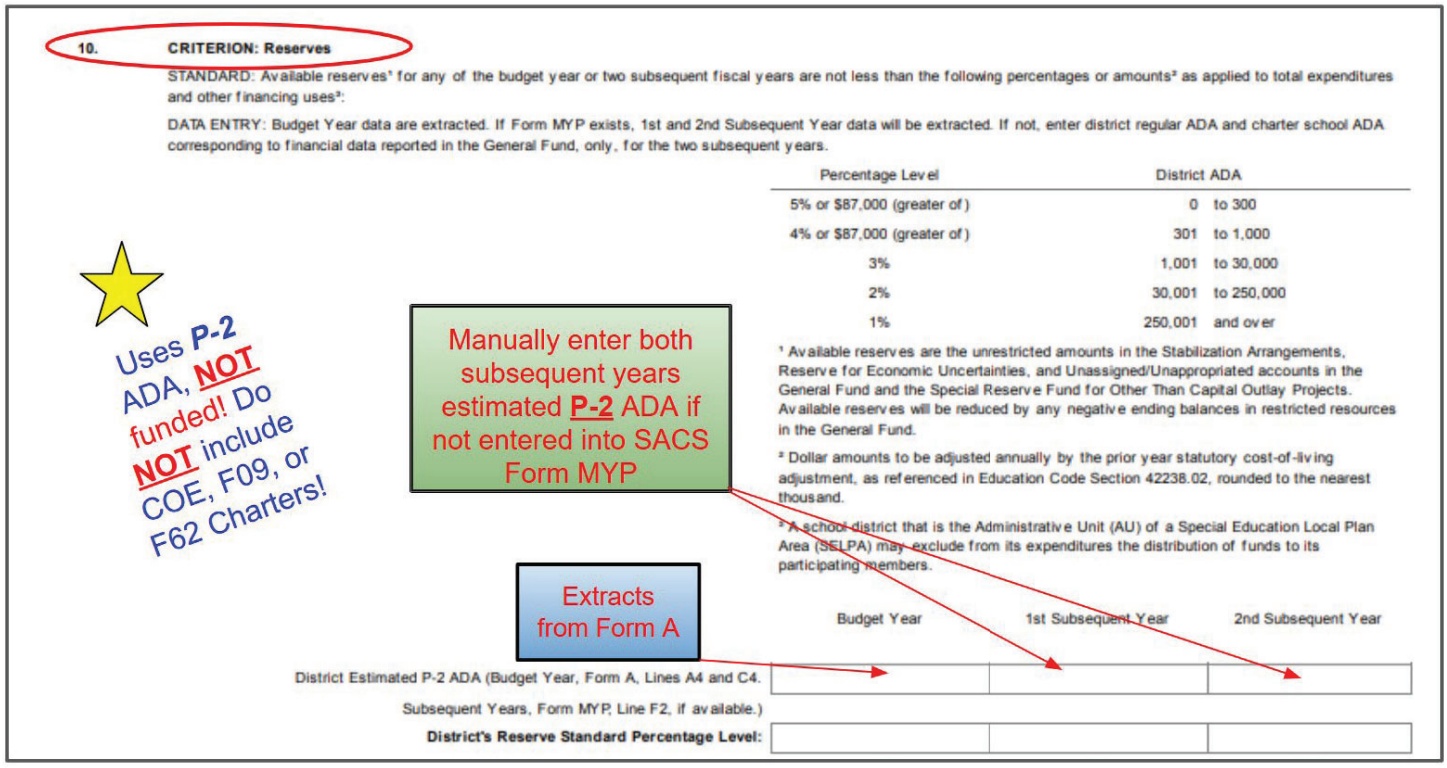
Criteria & Standard 3A



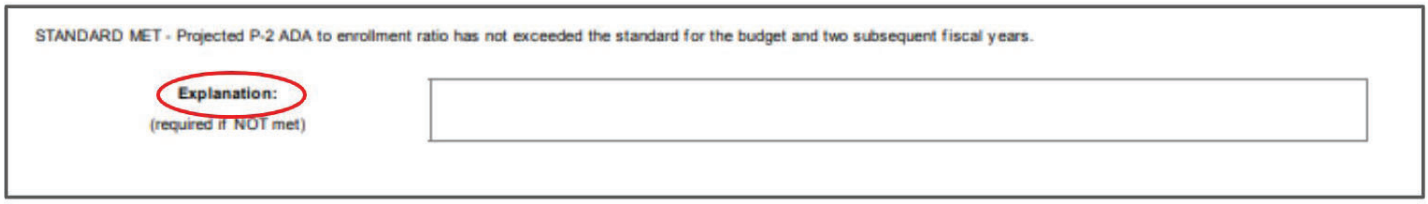
Criteria & Standard 3B



Criteria & Standard 10



Criteria & Standard Explanations



- If standard is "Not Met", make sure to thoroughly and accurately explain the reason
- Box can also be used to explain prior year incorrect data automatically extracted, if not overwritten

Examples of <u>thorough</u> explanations:



1a.	STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.	
	Explanation: (required if NOT met)	District has implemented an attendance recovery program that previously was not included in the past projections. The program has proved to be very successful in generating additional ADA and it is anticipated that this continues in the subsequent years.

1a.	STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.	
	Explanation: (required if NOT met)	A new large housing development has generated significantly more new students than originally anticipated. The District has added new sections in several grade spans.

1a.	STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.	
	Explanation: (required if NOT met)	Attendance has been improving since the pandemic which significantly lowered the historical average used for this comparison.

1a.	STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.	
	Explanation: (required if NOT met)	District attendance has shown improvement as indicated in P-1 for 2025-26. A 97% attendance rate is being used for P-2 projection based on 265 students. An incentive program by classroom, along with more phone and written communications to parents on student absences have helped.

Examples of <u>inadequate</u> explanations:



1a.	STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.	
	Explanation: (required if NOT met)	ADA is higher.

The statement is inadequate and does not actually provide any information other than restating the standard in not met.

1a.	STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.	
	Explanation: (required if NOT met)	District cohort projections were used.

This statement is very vague and does not provide enough detail. Explanations should tie to information in the assumptions.

1a.	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	Due to the decrease in enrollment, there are fluctuations in projected ADA.

The statement is irrelevant as the standard is not met due to the absence rate. The standard is not calculating the change in enrollment or the change in ADA, but the increase or decrease in the ratio between the two – the absence rate.



Criteria and Standards Reminders

(unless otherwise stated in the C&S detail on the form)

- *Only Include data for charters that roll up to Fund 01 (Funds 02-08)*
- *Do NOT include Fund 09 and Fund 62 charter data*
- *Do NOT include COE data*
- *All projections should tie to the LCFF Calculator*
- *LCFF Calculator = Form A = Criteria & Standards = Assumptions*
- *Thoroughly review and accurately explain not met statuses*
- *Information provided in C&S must align with assumptions and other data contained within your budget report.*

Narrative

The Narrative, along with the Criteria and Standards, jointly creates a full picture of past, present, and future events and goals of the Local Education Agency (LEA). The narrative is the lead document that assists the reader in understanding the financial data. Good narratives are informative, comprehensive, and highlight the aspects of the LEA that may not be apparent by looking at the numbers.

- ✓ Reflect district/charter goals
- ✓ Include data that is consistent with what is reported in the Standard Account Code Structure (SACS) forms & Multi-Year Projection (MYP)
- ✓ Focus on priority areas
- ✓ Respond to local interest

Consider discussing the following in the Narrative:

1. Overall fiscal condition of the district/charter:
    a. Previous Interim Certification status- Positive, Qualified or Negative
    b. Discuss the fiscal condition of the LEA - net change in fund balance from prior year to current year and the impact of deficit spending (if applicable)
    c. Discuss district sponsored charter schools and if charter school data is included in Fund 01, Fund 09, or if not included at all
    d. Discuss debt- current payment requirements in funds (other than Fund 51) and any new issuances of debt (Government Obligation (GO) bond issuances, Certificate of Participation (COP), Tax Revenue Anticipation Notes (TRANs), lease-purchase, bond repayments)
    e. Discuss factors bearing on the District's future- Read through the Management's Discussion and Analysis (MD&A) from prior year audit report for possible points for discussion
2. A brief summary of Local Control Funding Formula (LCFF) funding and any significant changes since last reporting period
3. Changes in programs/services- Note significant expenditure reductions or improvements to accommodate the changes in programs and services
4. Facilities issues that are significant and require forethought/planning/funding
5. Revenue- Changes in Federal or State categorical program funding
6. Other significant revenues and their expiration period, as well as one-time revenue
7. Other significant expenditures and their expiration period, as well as one-time expenditures
8. Contributions- Dollar amounts of specific encroachments/contributions by program as well as any changes from prior year
9. Staffing/Collective Bargaining- Certificated/Classified
    a. Full Time Equivalent (FTE) of certificated staff and the change from the prior period as well as changes to subsequent years
    b. FTE of classified staff and the change from the prior period as well as changes to subsequent years
    c. Status of negotiations for each bargaining unit
    d. Salary improvements or rollbacks since last reporting period
    e. Step and column percentage
    f. Number of instructional days and work days
    g. Retirement incentives
    h. Health & welfare changes (revisions, different carrier, change to cap/employee contributions)
    i. STRS & PERS rates, current and out-years & their effect on total expenditures in future years

10. LCFF parameters
    a. Unduplicated count percentage
    b. Cost of Living Adjustment (COLA)
    c. Property Taxes
11. Basic Aid Supplemental Funding
12. Enrollment/Average Daily Attendance (ADA)- of each LEA- historical and projections

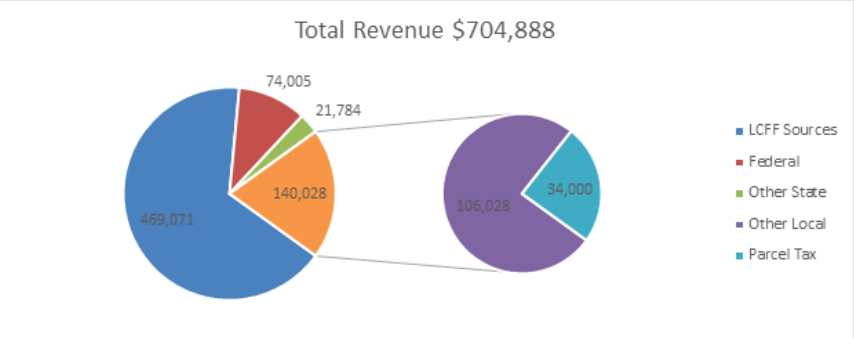
Example:

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment						
District Enrollment						
Charter Enrollment						
County Enrollment*						
Total:						
ADA						
District ADA						
Charter ADA						
County ADA						
Total:						

**County enrollment consists of students in district-funded county-operated programs*

13. Consider discussing:
    a. The size of any significant age group such as: large in-coming or out-going class, **Transitional Kindergarten (*TK) program enrollment***
    b. Housing developments or demographic shifts in population
    c. Is the District being funded on prior, current year ADA, or prior 3-year average?
    d. Attendance Ratio: LEA basing projections on historical averages vs. only looking at most recent years. What is the LEA doing to combat low attendance rates that impact both funding and academics?
14. Other Outgo & Inter-fund Transfers Out/In: If inter-fund transfers are budgeted in the current or out-years, discuss which funds are involved and the purpose of the transfer
15. Discuss Cash flow and any concerns
16. Discuss if your LEA is deficit spending- May want to separate out and explain structural versus intentional
17. ***Discuss one-time revenue and expenditures with year-to-year changes and impacts.*** How is the reduction of one-time dollars impacting your LEA? How much one-time dollars does your LEA have left to spend and what are the timelines? How are funds being spent?
18. Common one-time funds to discuss (not an inclusive list):
    a. One-time funds expired on 6/30/2026: Art, Music and Instructional Materials Discretionary Block Grant (resource (RS) 6762), Educator Effectiveness (RS 6266), A-G Completion Improvement Grant (RS 7412, RS 7413)
    b. Other one-time funds still in effect: Learning Recovery Emergency Block Grant (RS 7435), Universal Prekindergarten Planning & Implementation Grant (RS 6053), Student Support and Professional Development Discretionary Block Grant (RS 6019)
    c. Helpful Resource: Plans, Templates & Deadlines Master Calendar. This document provides summaries, deadlines, templates, and CDE & Ed Code links for many one-time fund resources
19. Discuss the impact of any new programs (i.e., Prop 28 RS 6770) on your LEA

20. Include graphs or charts to help illustrate trends. Example Total Revenues, One-Time Funding Expenditures, One-Time Funding and Carryover:



One-time Funding Expenditures	2025-26 Estimated Actual	2026-27 Budget	2027-28 Projection	2028-29 Projection
Educator Effectiveness Block Grant	$9,225	-	-	-
Music, Art, Instructional Materials, Discretionary Block Grant	$3,464	-	-	-
Learning Recovery Block Grant	$8,961	$8,367	-	-
Universal Prekindergarten Planning & Implementation Grant	$41,595	$2,000	-	-
Equity Multiplier	$50,535	-	-	-

One-time Funding and Carryover	Funding amount received	Funds remaining to spend (as of 05/01/26)	Spending deadline
Student Support & Professional Development Grant FY2025-26 (6019)	$6,875	$6,875	June 30, 2029
Learning Recovery Block Grant (7435)	$18,088	$8,367	June 30, 2028
Universal Prekindergarten Planning & Implementation Grant (6053)	$41,595	$2,000	June 30, 2028
Expanded Learning Opportunities Program FY2025-26 (2600)	$100,000	$24,300	June 30, 2027
Expanded Learning Opportunities Program FY2026-27 (2600)	$100,000	$40,086	June 30, 2028

21. Other Funds- provide a brief overview of the purpose and activities in *each fund*
22. Any other topic you believe to be beneficial
23. Narrative and assumptions need to be consistent with your LCFF Calculator and all SACS forms

General Fund Multi-Year Projection (MYP)

Choose between four format options:

1. SACS Form MYP *(see example on pages MYP-3 – MYP-7)*

Advantages:

- *Budget Year (2026-27) column extracts from Form 01; no data entry necessary*
- *Data pulls automatically from MYP into the Criteria and Standards (C & S)*
  - *Saves data entry time in the C & S*
- *Gives year-to-year percentage changes*

Reminders:

- *Enter ADA data for subsequent years in section **F. 2 of the combined Unrestricted/Restricted SACS MYP***
- *The assumption section (line F) typically does not provide enough space and is difficult to read. Please use the SCOE Assumption Template tab on the "District Multi-year Projection" located at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms under Forms, or use an LEA designed assumption spreadsheet.*



Caution

1) *If not using the SACS MYP, **do not go into the SACS Form MYP**. You will not be able to key into the C & S subsequent year fields if the Form MYP has previously been saved.*

2. SCOE-designed MYP *(see example on pages MYP-8 – MYP-9)*

Advantages:

- *One page and easy to read*
- *Has prior year (base year) column for comparison*
- *More flexibility - Rows can be added to make certain revenue/expenditures stand alone*
  - *For example: ELOP funding or expenditures, Special education funding or expenditures, Basic Aid Supplemental funding, STRS on-Behalf, other one-time revenue or expenditures*
- *Can create multiple "what if" scenarios*

Reminders:

- *There is also a SCOE-designed MYP for Other Funds. This gives the LEA the option to prepare a MYP for funds that might need extra analysis; for example, a fund that is responsible for paying annual debt payments. The SCOE-designed MYP, "District Multi-year Projection", can be found at: https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms. The MYP for Other Funds can be found under tab 2- "MYP-Other Fund".*

3. LEA-designed MYP

- *A MYP spreadsheet designed by the LEA must include:*
  - *The same revenue, expense, and fund balance categories as options 1 and 2*
  - *Separate columns for unrestricted, restricted, and combined total*

Hybrid option: *Enter data from the SCOE or LEA-designed MYP spreadsheet into the SACS Form MYP to populate data into the C & S automatically. THIS REALLY DOES SAVE TIME!*



Caution

2) If using the SCOE or LEA-designed MYP and you change amounts in the MYP after entering data into the C & S, be sure to go back to the C & S and revise the amounts to match the MYP changes you made.

4. Projection-Pro MYP

Advantages:

- *Ability to work by resource or major object category*
- *Automated indirect calculation*
- *Enhanced contribution and balancing functionality*
- *New other commitment and assignment expenditure alignment*
- *Import data from Frontline*
- *Software can be found at the Fiscal Crisis & Management Assistance Team's (FCMAT)* website

1) SACS Form MYP

Blank District Form
(may contain zeros) County

General Fund
Multiyear Projections
Unrestricted (same notes apply to restricted)

Form MYP
0000000000(2026-27)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)		Extracts		Key In Data		Key In Data
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099		0.00%		0.00%	
2. Federal Revenues	8100-8299		0.00%		0.00%	
3. Other State Revenues	8300-8599		0.00%		0.00%	
4. Other Local Revenues	8600-8799		0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929		0.00%		0.00%	
b. Other Sources	8930-8979		0.00%		0.00%	
c. Contributions	8980-8999		0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999		0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999		0.00%		0.00%	
4. Books and Supplies	4000-4999		0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999		0.00%		0.00%	
6. Capital Outlay	6000-6999		0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399		0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629		0.00%		0.00%	
b. Other Uses	7630-7699		0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00

*** Enter using CEFB (components of ending fund balance) in left-hand menu of SACS

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE		***		Key In Data		Key In Data
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790			0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES		***				
1. General Fund						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		0.00		0.00		0.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Prefer LEAs not provide assumptions here, but rather on a separate attachment.

Repeat the process in the restricted tab in Form MYP

Most of the data here will populate for you.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		0.00		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.00%		0.00%		0.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions	Response required					
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Answer "Yes" for District and Charters in Sonoma County!

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA		Extracts from Form A		ADA must be entered		ADA must be entered
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		0.00				
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		0.00		0.00		0.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		0.00		0.00		0.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		87,000.00		87,000.00		87,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Key in estimted P-2 ADA and include Charter ADA that is reported in Form 01.

2) SCOE-designed MYP

District: **Multi-Year Projection** **Reporting Period:**

	Object Codes	Base Year -- Prior Fiscal Year -- enter year: Unrestricted	Restricted	Total	Year 1 -- Budget Year -- enter year: Unrestricted	Restricted	Total	Year 2 -- Projection -- enter year: Unrestricted	Restricted	Total	Year 3 -- Projection -- enter year: Unrestricted	Restricted	Total
COLA (enter percentage)		enter in "Total" column			enter in "Total" column			enter in "Total" column			enter in "Total" column		
Gap Funding Rate (enter percentage)		enter in "Total" column			enter in "Total" column			enter in "Total" column			enter in "Total" column		
Current Year ADA													
ADA for LCFF purposes (current or prior year)													
Revenue													
Local Control Funding Formula	8010-8099			-			-			-			-
Federal Revenues	8100-8299			-			-			-			-
State Revenues	8300-8599			-			-			-			-
				-			-			-			-
Local Revenues	8600-8799			-			-			-			-
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Expenditures													
Certificated Salaries	1000-1999			-			-			-			-
Classified Salaries	2000-2999			-			-			-			-
Employee Benefits -- Statutory	33xx ; 3501-3699			-			-			-			-
Employee Benefits -- STRS	31xx			-									
Employee Benefits -- PERS	32xx			-									
Emp & Retiree Benefits -- Health & Welfare	34xx; 37xx;			-			-			-			-
Books and Supplies	4000-4999			-			-			-			-
Services, Other Operating Expenses	5000-5999			-			-			-			-
Capital Outlay	6000-6999			-			-			-			-
Other Outgo	7100-7499			-			-			-			-
Total Expenditures		-	-	-	-	-	-	-	-	-	-	-	-
Excess (Deficiency)		-	-	-	-	-	-	-	-	-	-	-	-
↑ Transfers In	8910-8929			-			-			-			-
↑ Transfers Out (enter as negative)	7610-7629			-			-			-			-
Other Sources	8930-8979			-			-			-			-
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contri	8980-8999			-			-			-			-
Total Transfers/Other Uses		-	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease)		-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Beginning Balance										-			-
Audit Adjustment(s)				-			-			-			-
Net Ending Balance										-			-
Components of Ending Balance:													
Revolving Cash (nonspendable)	9711			-			-			-			-
Stores (nonspendable)	9712			-			-			-			-
Restricted	9740			-			-			-			-
Stabilization Arrangements (committed)	9750			-			-			-			-
Assigned	9780			-			-			-			-
Reserve for Econ.Uncert. (unassigned)	9789			-			-			-			-
Unassigned/Unappropriated Amount	9790	-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		-	-	-	-	-	-	-	-	-	-	-	-
		enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
District Reserve for Economic Uncertainties:		0			0			0			0		
Fund 17 designated Res. For Econ. Uncert.													

See Components Of Ending Fund Balance Section on SACS MYP for notes

Template can be downloaded from: TAB 1 https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

District:

Other Fund Condensed Multi-Year Projection

Reporting Period:

FUND: *Add or delete rows as applicable to your district or charter.*	Object Codes	Base Year 20xx-20xx	Budget Year 20xx-20xx	Projection 20xx-20xx	Projection 20xx-20xx
Revenue					
Description:	8XXX				
Total Revenue		-	-	-	-
Expenditures					
Salaries & Benefits	1000-3999				
Supplies, Svcs., Exp., & Capital Outlay	4000-6999				
Other Outgo	7100-7499				
Total Expenditures		-	-	-	-
Excess (Deficiency)		-	-	-	-
Transfers In	8910-8929				
Transfers Out (enter as negative)	7610-7629				
Other Sources	8930-8979				
Other Uses (enter as negative)	7630-7699				
Total Transfers/Other Uses		-	-	-	-
Net Increase (Decrease)		-	-	-	-
Fund Balance					
Beginning Balance			-	-	-
Audit Adjustment(s)					
Net Ending Balance		-	-	-	-

Notes/Assumptions:

Important! Add or Delete rows to this MYP as applicable.

Template can be downloaded from: TAB 2 https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

MYP - Assumptions

Multiyear Projections with **detailed assumptions** are required to be submitted each reporting period. The SCOE-designed MYP located at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms has a tab titled "Assumptions" which can be used to customize the LEA's assumptions. *(See examples MYP-11 - MYP-13 in this section.)*

Assumptions compliment the Narrative and help to tell the story of your LEA by providing lots of detail for how your budget and projections change year-over-year.

Revenue assumption examples:

- COLA/Unduplicated Pupil Count %
- ADA (year-to-year enrollment growth/decline)
- Local revenue changes (parcel tax, fees or donations)
- Year-to-year Federal/State revenue changes
- **One-time funding (i.e., UPK, AMIM, LREBG, ELOP, SSPD)**
- Property tax increases/decreases
- Basic Aid Supplement funding
- One-time revenue

Expenditure assumption examples:

- FTE's (changes from year-to-year)
- Salary increases/decreases
- Step and column increases estimated at ___% of salaries
- Health and welfare benefit % of change from year-to-year
- STRS/PERS % factors
- OPEB
- **One-time expenditures (i.e., UPK, AMIM, LREBG, ELOP, SSPD)**
- Routine Restricted Maintenance
- One-time capital outlay
- Other one-time expenditures from the prior year removed from the budget
- Utility % increases
- Reserve levels
- Contributions
- Special Education
    - Consortium or SCOE placements
    - NPS counts
- Capital Outlay
- Transfers In or Out
- Program changes and additions

District:

Assumptions:
Multi-Year Budget Projection

Reporting Period:

Revenue	20XX-20XX Base Year - Prior Fiscal Year	20XX-20XX Year 1 - Budget Year	20XX-20XX Year 2 - Projection	20XX-20XX Year 3 - Projection
Revenue Sources				
COLAs used				
Gap Funding rates used				
Unduplicated Count %				
District Funded ADA				
Charter funded ADA				
Property Taxes % inc/dec				
Basic Aid Supplemental Funding				
District of Choice Funding				
Federal				
Other State - Unrestricted				
Other State - Restricted				
Local				
Expenditures				
Certificated Salaries				
Staffing (FTEs)				
Step & Column Costs				
Other Adjustments				
Classified Salaries				
Staffing (FTEs)				
Step & Column Costs				
Other Adjustments				
Employee Benefits				
Statutory Benefits (Fixed)				
Health & Welfare Benefits				
Medical				
Other				
Books and Supplies				
Services, Other Oper Exp				
Special Education				
Unrestricted Contribution				
Non-Public School				
Other Spl. Ed Services				
SCOE K-22 Placement				
Transportation				
Capital Outlay				
Other Outgo				
Transfers In (provide detail)				
Transfers (Out) (provide detail)				
Other Sources (provide detail)				
Other Uses				
Contribution				

Add detailed "Comments" in columns to explain and provide historical data for material year-to-year changes in your General Fund MYP.

**** Important! Add or Delete rows as applicable to your district or charter.***

Template can be downloaded from: TAB 3 https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

District:

FILL IN WITH $$ AND WORDS!

Assumptions:
Multi-Year Budget Projection

BEST PRACTICE SAMPLE!

Reporting Period:

	20XX-20XX	20XX-20XX	20XX-20XX	20XX-20XX
Revenue	Base Year - Prior Fiscal Year	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
Revenue Sources				
COLAs used	2.30%	2.87%	3.06%	3.34%
Supplemental Increase				
Unduplicated Count %				
District Funded ADA	8.73	8.73	8.69	8.69
Charter funded ADA	175.23	175.23	179.09	179.09
Property Taxes % inc/dec	Used CY County P-2 Estimate	Used PY County P-2 Estimate	3.86 ADA increase	no increase in estimate
Basic Aid Supplemental Funding	132,220 CY estimate	132,220 PY estimate, decreased to $131,000	estimated same as 20xx-xx	None budgeted
Federal	used entitlement letters for CY	used entitlement letters for PY	budget flat, no increases	same as 20xx-xx
Other State - Unrestricted	$44K 1x Mand, $27K lottery	$44K 1x Mand, $27K lottery	less $44K 1x Mand	same as 20xx-xx
Other State - Restricted	$7.9K lottery, $44K STRS on-behalf	Used PY estimates	same as 20xx-xx	same as 20xx-xx
Local	$56K Day Care, $15K PTO, $5K Interest, $74K Special Ed, $103K PE/Nurse/CBO shared with other Districts, $18K misc	$56K Day Care, $15K PTO, $5K Interest, $74K Special Ed, $103K PE/Nurse/CBO shared with other Districts, $18K misc donations/RESIG/other	no changes projected from 20xx-xx	same as 20xx-xx
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.3 FTE Cert, 1.0 FTE Admin	11.3 FTE Cert, 1.0 FTE Admin	no changes in staffing, same at 20xx-xx	same as 20xx-xx
Step & Column Costs	1.5% of total certificated	1.5% of total certificated	same as 20xx-xx	same as 20xx-xx
Other Adjustments		decreased one-time bonus paid in PY, added 3% to salary schedule		
Classified Salaries				
Staffing (FTEs)	8.1 FTE, Increased .40FTE for shared	8.1 FTE, Increased .40FTE for shared CBO	no changes in staffing, same at 20xx-xx	same as 20xx-xx
Step & Column Costs	1.5% of total classified	1.5% of total classified	same as 20xx-xx	same as 20xx-xx
Other Adjustments		decreased one-time bonus paid in PY, added 3% to salary schedule		
Employee Benefits				
Statutory Benefits (Fixed)	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%
Health & Welfare Benefits				
Medical	$900 CAP for all employees (5 employees grandfathered at $1023.62 CAP)	$900 CAP for all employees (5 employees grandfathered at $1023.62 CAP)	$2000 increase estimated for employees under $900 Cap	$2000 increase estimated for employees under $900 Cap
Other	Dental and vision premiums for CY used	Dental and vision premiums for PY used		
Books and Supplies		all 1x expenses in PY reduced, increased $40K for ELA textbook adoption	decreased $40K from PY textbook adoption, increased 2% for rising costs	20xx-xx plus 2% for rising costs
Services, Other Oper Exp (includes Special Ed detail below)		Increased by $27K from PY: a portion of Business contract moved to salary for CBO, decreases 1x expenses in PY, increased for 1 more special ed placement	Increased 2% over 20xx-xx for rising costs, reduced $60,000 for 1 SoCC placement (student aged out of District)	Increased 2% over 20xx-xx for rising costs
Special Education				
Unrestricted Contribution		$89,518 increase of $60K from prior year for 2nd student	20xx-xx less $60,000 (1 student) plus 2%	20xx-xx plus 2%
Non-Public School	$0	$0	$0	$0
Other Spl. Ed Services	1 District served SH student	1 District served SH student	1 District served SH student	1 District served SH student
SCOE K-22 Placement/SoCC Placement	1 SCOE served student, 1 current SoCC	1 SCOE served student, 1 current SoCC placement (6th gr)	1 SCOE served student, no current SoCC placements	1 SCOE served student, no current SoCC placements
Transportation	Special Ed trans included in above	Special Ed trans included in above		
Capital Outlay	1st Grade portable project $100K budgeted in CY; any unspent $$ will be added as carryover, balance of project financed by loan. Will add $12K for furniture/cabinets after close of Fund 53.	1st Grade portable project $100K budgeted in PY; any unspent $$ will be added as carryover, balance of project financed by loan. Will add $12K for furniture/cabinets after close of Fund 53.	will budget out of committed reserve $60K for water storage project at time of bid	none
Other Outgo	$55,787 for 1st Grade portable project loan payment year 1 of 5	$55,787 for 1st Grade portable project loan payment year 2 of 5	$55,787 for 1st Grade portable project loan payment year 3 of 5	$55,787 for 1st Grade portable project loan payment year 4 of 5
Transfers In (provide detail)	$132,220 from Fund 17 (current year BAS)	$132,220 from Fund 17 (prior year BAS)	$131,000 from Fund 17 (prior year BAS)	$131,000 from Fund 17 (prior year BAS)
Transfers (Out) (provide detail)	$131,000 current year BAS to Fund 17,	$131,000 current year BAS to Fund 17,	same as 20xx-xx	no transfer out of BAS - revenue not budgeted
	$6,000 to Cafeteria Fund 13	$6,000 to Cafeteria Fund 13	same as 20xx-xx	same as 20xx-xx
Other Uses				
Contribution	Title I $5,570; REAP $10,178	PY plus 2%	20xx-xx plus 2%	20xx-xx plus 2%

Update all information with appropriate data and year to year changes

Consider adding assumptions for LREBG, UPK, SSPD, and Art, Music & Instruction.

Assumptions:
Multi-Year Budget Projection

	2025-26	2026-27	2027-28	2028-29
Revenue	**Base Year - Actuals**	**Budget - Year 1 - Projection**	Year 2 - Projection	Year 3 - Projection
COLA	2.30%	2.87%	3.06%	3.34%
Enrollment (without early TK)	2770	2664	2668	2607
Early TK Enrollment		42	0	0
Unduplicated Count (combined [fund 01-05])		1193	1172	1145
District Current Year ADA	1224.60	1192.40	1182.9	1170.55
District Funded ADA	1,224.60	1,232.09	1,194.33	1,203.75
Charter funded ADA	1,386.70	1,337.75	1,351.08	1,308.54
Property Taxes % inc/dec	P-A Property Taxes.: 23,468,675	P-1 Property Taxes Est: 23,468,675	1.5% increase over PY Property Taxes	1.5% increase over PY Property Taxes
Special Education Property Taxes (Restricted)	718,731	630,938	Same as PY	Same as PY
Federal ()= Resource Code	1,573,696	1,141,245	1,204,157	1,204,157
Title I (3010)	241,508	261,425 c/o =1,828	259,597	259,597
ESSER III (3213) funds expire 9/30/2024	80,457			
ESSER III (3214) funds expire 9/30/2024	704			
ELO-G (3218) funds expire 9/30/2024	95,701			
ELO-G (3219) funds expire 9/30/2024	111,030			
IDEA (3310)	791,835	790,987	790,987	790,987
IDEA Preschool (3315)	26,551	25,592	25,592	25,592
Title II (4035)	116,588	10,261 c/o =-40,114	50,375	50,375
Title IV (4127)	51,622	-6,769	17,857	17,857
Title III (4201)	3,151	8,561	8,561	8,561
Title III (4203)	54,550	51,188	51,188	51,188
Other State	8,367,266	5,869,761	5,493,802	5,474,475
Unrestricted (0000): includes mandated block grant, assessment reimbursements, transportation	262,936	205,987	211,576	206,035
Unrestricted Lottery (1100)	573,819	504,745	505,508	494,558
Exp. Learn Opp. Prog. (2600)	1,820,881	1,720,342	1,720,342	1,720,342
Universal PreK (6053) funds expire 6/30/2026	77,584	250,824	0	
IEEEP Grant (6128)	205,272	81,019	0	
CA Clean Energy Jobs Act (6230)	0	-31,763		
Restricted Lottery (6300)	299,383	220,095	218,003	215,167
Mental Health Related (6546)	209,041	209,985	209,985	209,985
SPED Early Inter PreK (6547)	147,197	134,732	134,732	134,732
Arts, Music, & Instructional Materials (6762) funds expire 6/30/2026	33,233			
NEW beginning 2023/24: Prop 28 Arts and Music in Schools (6770)	389,737	390,055	390,055	390,055
Bus Emission (7236)	1,695,831	0	0	0
In-Person Instruction (7422) funds expire 9/30/2024	568,730	1,533		
Learning Recovery Block Grant (7435) funds expire 6/30/2028	1,955			
STRS On-Behalf (7690)	1,985,195	2,103,600	2,103,600	2,103,600
Other State: CalShape (7810)	96,471	56,612		
Other State: Literacy Screening PD (7810)		21,995		
Local	11,361,675	13,904,910	14,204,910	14,304,910
Unrestricted (0000)	1,578,364	1,007,182	1,157,182	1,157,182
Parcel Tax	1,396,070	1,457,985	1,457,985	1,457,985
Special Education (6500) (restricted)	2,214,466	1,661,870	1,811,870	1,911,870
Education Foundation (9010)	40,000	40,000	40,000	40,000
RVP & RVIP (9017, 9050, 9128)	5,639,948	9,227,131	9,227,131	9,227,131
Medical Cal (9640)	472,297	488,417	488,417	488,417
RESIG Safety Credit (9090) (restricted)	20,530	22,325	22,325	22,325
Expenditures				
Certificated Salaries	settled/ TA approved 5/16/20023	settled/ TA approved 5/16/20023	not settled	not settled
Staffing FTEs	211.3	227.20	193.10	193.10
Admin FTE	45.2	43.6	41.6	41.6
Step & Column Costs	based on position control	based on position control	1.7% over position pay	1.7% over position pay
Other Adjustments	6% on schedule	5% on schedule	n/a	n/a
STRS Rate	19.10%	19.10%	19.10%	19.10%
Classified Salaries	settled/ TA approved 5/16/20023	settled/ TA approved 5/16/20023	not settled	not settled
Staffing (FTEs)	227.8	243.5	173.725	173.725
Step & Column Costs	based on position control	based on position control	2.5% over position pay	2.5% over position pay
Other Adjustments	7% on schedule	8% on schedule	n/a	n/a
PERS Rate	26.68%	27.05%	27.40%	27.50%
Employee Benefits				
Statutory Benefits (Fixed)	Medi: 1.45%, OASDI: 6.2%, SUI: .005%, Worker's Comp 1.80%	Medi: 1.45%, OASDI: 6.2%, SUI: .005%, Worker's Comp 1.79%	Same as Prior Year	Same as Prior Year
Medical	Hard Cap at $13,917	Hard Cap at $13,917	Hard Cap at $13,917	Hard Cap at $13,917
Books and Supplies		PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures: textbook adoption unrestricted -$113K, RS6762 - $700K, and RS6300 -$700K	1.5% over PY
Services, Other Oper Exp		PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures
Special Education				
Non-Public School	8	10	9	9
Other Spl. Ed Services	0	3	3	3
SCOE K-22 Placement	0	0	0	0
Transportation	2,377,578	763,903	802,098	842,203
Capital Outlay	Equipment : $510 for IEEEP grant, $1.57M for transportaton (grant), $21.5K kitchen equipment (grant), $17.3K in servers	Equipment : $18K unrestricted, KIT Grant $406K		
Transfers In	$4.15M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)
Transfers Out	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)
Other Outgo	$67,225 to mental health fund for SELPA high cost pool and $809K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects
Contribution	Special Education: $9,192,403, RRM: $1,851,626, RVP: 673,574	Special Education: $9,349,885, RRM: $1,923,811, RVP: 600,000	Special Education: $9,199,885, RRM: $1,923,811, RVP: 600,000	Special Education: $9,099,885, RRM: $1,923,811, RVP: 600,000

Complete these MYP checks for whichever format you decide to use:

- ✓ Make sure formulas are calculating correctly.
- ✓ **Going across and down the spreadsheet with a ruler, line-by-line, look for year-to-year differences.**
  - Are one-time revenues or expenditures appropriately adjusted in other years? Check that year-to-year percentage changes are appropriate and reasons are identifiable and included in assumptions.
- ✓ If the **restricted ending fund balance is negative**, make **positive** by increasing the contribution from unrestricted.
- ✓ The following information in the Budget report **must cross-reference**:
  - Narrative, Assumptions, Form 01, MYP, Criteria and Standards, LCFF Calculator. **A change made to one, requires the same change to the others so that they all agree.** If they all differ, it is difficult to determine the intent and what the Board approved.



- ✓ The district's 3-year LCFF calculation must agree to the appropriate revenue section of the MYP.
- ✓ The current year Budget columns on the MYP **MUST** agree to the 2026-27 SACS Form 01 Budget Columns, no matter which format is used.
- ✓ If an amount is entered on line B.10 for "Other Adjustments" on the SACS MYP, it must be explained in Section F and in the district's narrative.

- ✓ **Special Note about Reserve for Economic Uncertainties (Object 9789):**
  - If the reserve is **assigned or committed in the General Fund**, be sure an amount is entered in all three applicable years of the MYP.
  - If the reserve is **assigned or committed in Fund 17**, provide a condensed MYP for Fund 17. Be sure an amount is entered in all three applicable years in section E.2.b, if using SACS Form MYP, and it does not exceed the ending fund balance.
  - 10% Reserve Cap compliance (small school districts with less than 2,501 ADA, Basic Aid Districts and Charter Schools are exempt from this requirement).
    - *Note: Reserve cap is in effect for the 2026-27 fiscal year.*

- ✓ Are your Other Assignments (Object 9780) and Commitments (Objects 9750-9769) appropriately entered in all three years? Commitments represent the portion of the fund balance that are intended to be used for a specific purpose in which the Board has taken formal action. Assignments have less constraints than Commitments as there is not a formal Board commitment.

MYP – Components of Ending Fund Balance (CEFB)

Enter Reserve for Economic Uncertainties and any other Reserve that applies to the LEA for Fund 01 in the MYP, regardless of which format is used. If using SACS MYP, this data is entered in section D.3 for 2027-28 and 2028-29. For 2026-27 this data comes from either budget entries made in Frontline or entries made in the SACS tab: Forms/Components of Ending Fund Balance.

In addition, enter Reserves for Fund 17 in the MYP, regardless of which format is used. If Using SACS MYP, this data is entered in section E.2 for 2027-28 and 2028-29. For 2026-27, this data comes from either budget entries made in Frontline or entries made in the SACS tab: Forms/Components of Ending Fund Balance (CEFB).

Data entered in section E.1 & E.2 of the SACS MYP will extract to the C&S section 10C Reserves. If no data is entered in section E.1 & E.2, you will need to manually enter the data in Section 10C of the C&S. If an alternate MYP is used, you will need to manually enter the data in Section 10C of the C&S.

FOR DISTRICTS ONLY
(include charters that roll into the general fund)

Transparency
Assigned and Unassigned Ending Fund Balance

Reserve Transparency Disclosure at the Public Hearing

During the public hearing of the District Adopted Budget, each district must provide the following information for public review and discussion:

I. Provide the State Board of Education minimum recommended reserve for economic uncertainties.
II. Provide the amount of assigned & unassigned ending fund balance that exceeds the minimum.
III. Provide a statement of reasons that substantiate the need for the reserve being greater than the minimum. Be able to articulate why the reasons are relevant and necessary.

There is a spreadsheet available that may assist in the implementation of this process (see online: SCOE resources – Forms – **Statement of Reasons for Excess Reserves**). The spreadsheet highlights the assigned and unassigned ending fund balances in Fund 01 and Fund 17.

☐ Add Reserve Transparency disclosure to the agenda of the budget public hearing meeting.

☐ Submit to SCOE the agenda or the minutes from the public hearing board meeting with the submission of the 2026-27 Adopted Budget. **The agenda/minutes should note there was review and discussion of combined Assigned and Unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.**

Statement of Reasons for Excess Reserves

Example of a report that can be used to provide transparency information for public review and discussion at the public hearing. For Fund 01 and Fund 17:

EXAMPLE

District: XXX Unified School District
CDS #: 49-70000

Adopted Budget
2026-27 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

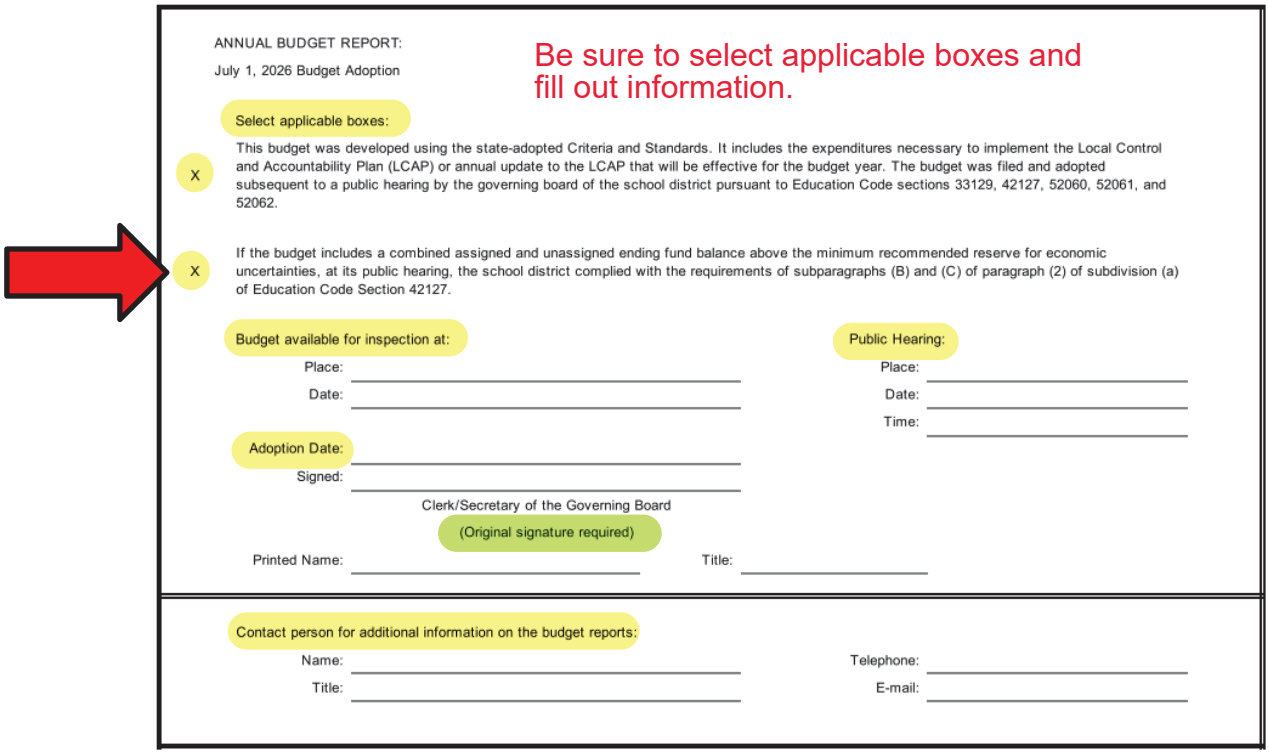
Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2026-27 Budget	Objects 9780/9789/9790 (Exclude all non-spendable, restricted & committed funds)
01	General Fund	$2,000,000.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$2,000,000.00	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$700,000.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$1,300,000.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2026-27 Budget	Description of Need
01	General Fund	$120,000.00	New Middle School Equipment
01	General Fund	$360,000.00	Common Core Science Textbook purchase Spring 2027
01	General Fund	$60,000.00	Charter School Ending Fund Balances
01	General Fund	$360,000.00	Set aside for Campus Security Project
01	General Fund	$400,000.00	Board Fund Balance Policy requiring available reserves of at least 10% but not more than 25% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	
	Insert Lines above as needed		
	Total of Substantiated Needs	$1,300,000.00	

Remaining Unsubstantiated Balance **$0.00** This should equal zero.

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Form CB (SACS) – Budget Certification



ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Be sure to select applicable boxes and fill out information.

Select applicable boxes:

X — This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X — If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place:

Date:

Public Hearing:

Place:

Date:

Time:

Adoption Date:

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

Contact person for additional information on the budget reports:

Name:

Title:

Telephone:

E-mail:

Education Code 42127(a)(2)(B) and (C)

(B) Commencing with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board pursuant to subdivision (a) of Section 33128, shall, at the public hearing held pursuant to paragraph (1), provide all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

(C) The governing board of a school district shall include the information required pursuant to subparagraph (B) in its budgetary submission each time it files an adopted . . . budget with the county superintendent of schools. The information required pursuant to subparagraph (B) shall be maintained and made available for public review.

FOR GOVERNMENTAL FUNDS ONLY

Fund Balance Reserves

GASB 54 Fund Balance Reporting (applies to governmental funds only)

object descriptions per CSAM, Procedure 330

9710-9719 Nonspendable Fund Balance

The portion of fund balance reflecting assets not in spendable form, either because they will never convert to cash (such as prepaid items) or must remain intact pursuant to legal or contractual requirements (such as the principal of a permanent endowment).

- **9711 ~ Revolving Cash**
- **9712 ~ Stores**
- **9713 ~ Prepaid Expenditures**
- **9719 ~ All Other Nonspendable Assets**

9730-9749 Restricted Fund Balance

The portion of fund balance representing resources subject to legally enforceable constraints externally imposed either by resource providers (e.g., grantors or creditors) or by law through constitutional provisions or enabling legislation. Examples include unspent balances of restricted state and federal grants and unspent proceeds of general obligation bonds. All positive balances of SACS restricted resources 2000 through 9999 are reported using Object 9740.

- **9740 ~ Restricted Balance**

9750-9769 Committed Fund Balance

The portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority (board action). The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period (June 30). The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

- **9750 ~ Stabilization Arrangements**
  The portion of fund balance set aside pursuant to a stabilization arrangement more formal than the reserve for economic uncertainties recommended by the Criteria and Standards for fiscal solvency or other minimum fund balance policy. The level of constraint must meet the criteria to be reported as committed, and the circumstances in which the resources are used must be specific and non-routine. The formal action imposing the constraint should identify and describe in sufficient detail the circumstances in which the amounts may be used. Minimum fund balance policies and other stabilization arrangements that do not meet the criteria to be reported as committed are reported as unassigned. Also see Object 9789, Reserve for Economic Uncertainties.

- **9760 ~ Other Commitments**
  The portion of fund balance representing commitments other than formal stabilization arrangements.

9770-9788 Assigned Fund Balance

The portion of fund balance representing resources that are intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed. Intent may be established either by the LEA's highest level of decision-making authority or by a designated body or official. Constraints giving rise to assigned fund balance may be imposed at any time before the financial statements are issued. The constraints may be modified or removed by a process less formal than is required to remove constraints that give rise to committed fund balance. In governmental fund types other than the general fund, this is the residual fund balance classification.

- **9780 ~ Other Assignments**

9789-9790 Unassigned Fund Balance

The portion of fund balance not classified as nonspendable, restricted, committed, or assigned.

- **9789 ~ Reserve for Economic Uncertainties**
  The portion of unassigned fund balance set aside pursuant to a minimum fund balance policy. This amount includes the reserve recommended by the Criteria and Standards for fiscal solvency, as well as additional reserve amounts established pursuant to local policy. Object 9789 is available in Fund 01 and Fund 17.

- **9790 ~ Unassigned/Unappropriated**
  In the general fund, residual fund balance in excess of amounts reported in all other classifications.

REMINDERS:

1. Please review your year ended June 30, 2025 audit report for fund balance reserve classifications (Assigned, Unassigned, Committed, etc.), related amounts, and the policies that determine those balances.

2. Take formal action on Committed reserves by June 30, 2026 (if applicable). If uncertain about applicable constraints, please discuss with your auditor.

3. The statutory local reserve cap of 10% **will be in effect** for the 2026-27 fiscal year. See CDE District Reserve Cap Letter 2026 dated March 9, 2026 for details.
   - The reserve cap limits the combined Assigned and Unassigned ending General Fund balance to no more than 10% of the total General Fund expenditures and other financing uses.
     - This includes Assigned and Unassigned balances in the Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17).
   - The reserve cap does *not* apply to:
     - Small school districts (fewer than 2,501 ADA)
     - Basic aid districts, pursuant to EC Section 42127.01(c)

4. Committed reserves cannot be used for any purpose unless the board removes or changes the specified use through the same process by which the committed reserves were previously imposed. Thus, committed reserve amounts will carry from one year to the next if they were not used or modified/removed by the board.

5. The CDE correspondence that discusses and clarifies GASB 54 is dated January 7, 2011 and can be found at http://www.cde.ca.gov/fg/ac/as/correspondence.asp

The LCAP & Budget Development – Pulling it All Together

(All steps apply to Districts and Charters)



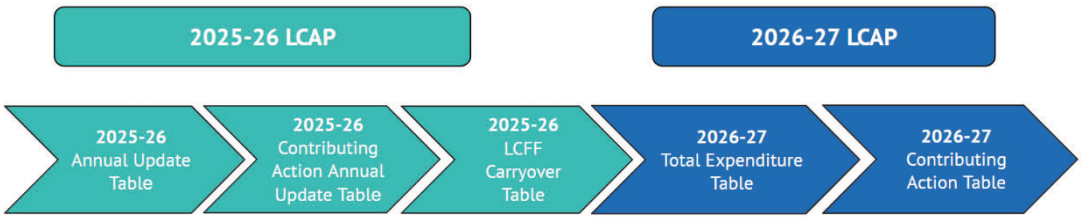
Step 1: LCFF Calculator

The latest LCFF Calculator must be used for the budget year 2026-27. This is important to ensure the Supplemental and Concentration grant estimates for the 2026-27 LCAP are accurate and based on May Revise assumptions. Be sure your LCFF calculator reflects your CALPADS 1.17 certified enrollment and unduplicated pupil count for 2025-26 and the COLA matches the May Revise School Services of California Dartboard.

May Revise LCAP data + LCFF Carryover data = Final LCAP = Final Adopted Budget

The LCAP template with instructions can be found on the CDE's website at https://www.cde.ca.gov/re/lc/.
Please note that there are a number of fiscal aspects of the LCAP template. For additional information on the LCAP Action Tables, Increased or Improved Services or BOP, please see 2026-27 LCAP Session 4- 4/1/26.

Step 2: Action Tables



2025-26 Annual Update Table

This data represents the Estimated Actuals for the 2025-26 LCAP year compared to the originally budgeted expenditures. Remember–actions must be carried over from the 2025-26 LCAP verbatim!

- Enter *Estimated Actual Expenditures* in the Annual Update Table (input the total of ALL funds).
- Additional unplanned actions implemented during the year should also be added, including:
  - Actions to spend the additional 15% concentration grant add-on funding, *if applicable.*
  - Actions not included in the prior year's LCAP because they qualitatively contributed to increased or improved services and did not have funding associated with them
  - For unplanned actions, the "Planned Expenditures" column should be "0".
- Enter estimated actuals (ALL funding sources) for each action in the Estimated Actual Expenditures box. Enter "0" if the action was not implemented or was implemented at no cost.

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	$ -	$ -

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
[Input goal number]	[Input action number]	[Input action title]	[Input contributing to increased or improved services]	$ -	$ -
[Input goal number]	[Input action number]	[Input action title]	[Input contributing to increased or improved services]	$ -	$ -
[Input goal number]	[Input action number]	[Input action title]	[Input contributing to increased or improved services]	$ -	$ -
[Input goal number]	[Input action number]	[Input action title]	[Input contributing to increased or improved services]	$ -	$ -
[Input goal number]	[Input action number]	[Input action title]	[Input contributing to increased or improved services]	$ -	$ -

Pre-populated by DTS

Goal Analysis Prompt Box #2 will require an explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services is required.

Example:

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.
The district experienced varying degrees of alignment between planned expenditures and actual spending, reflecting both operational adaptations and implementation realities throughout the year. **Expenditure Differences:** • Action 1.1 Academic Interventions: Budgeted $450,000; Actual $275,000 Difference due to unfilled intervention specialist positions and modified implementation structure using existing staff. • Action 1.4 Technology Integration: Budgeted $200,000; Actual $235,000 Additional expenditure required for comprehensive staff training and technical support systems. **Percentage of Improved Services Differences:** • Action 1.1 Academic Interventions: Planned 15%; Actual 10% Reduction reflects modified service delivery model using existing staff rather than dedicated intervention specialists. • Action 1.3 Parent Engagement: Planned 8%; Actual 6% Lower initial workshop participation led to reduced service delivery while implementing adjusted engagement strategies.

2025-26 Contributing Actions Annual Update Table

This data will auto-populate with actions identified as contributing in the Annual Update Table. Use the May Revise LCFF Calculator to enter **the LEA's estimated 2025-26 Supplemental and/or Concentration Grant funding**.

SUMMARY OF FUNDING				
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES	24-25	25-26	26-27	27-28
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 396,081	$ 378,690	$ 374,856	$ 375,760
Supplemental and Concentration Grant funding in the LCAP year	$ 50,558	$ 67,949	$ 67,609	$ 64,740
Percentage to Increase or Improve Services	12.76%	17.94%	18.04%	17.23%

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
This data field should be populated manually.	This field is auto calculated by DTS and manual entries will be overwritten automatically.	This field is auto calculated by DTS and manual entries will be overwritten automatically.	This field is auto calculated by DTS and manual entries will be overwritten automatically.	This field is auto calculated by DTS and manual entries will be overwritten automatically.	This field is auto calculated by DTS and manual entries will be overwritten automatically.	This field is auto calculated by DTS and manual entries will be overwritten automatically.
67,949	$77,365.00	$76,280.00	$1,085.00	0.00%	0.00%	0.00%

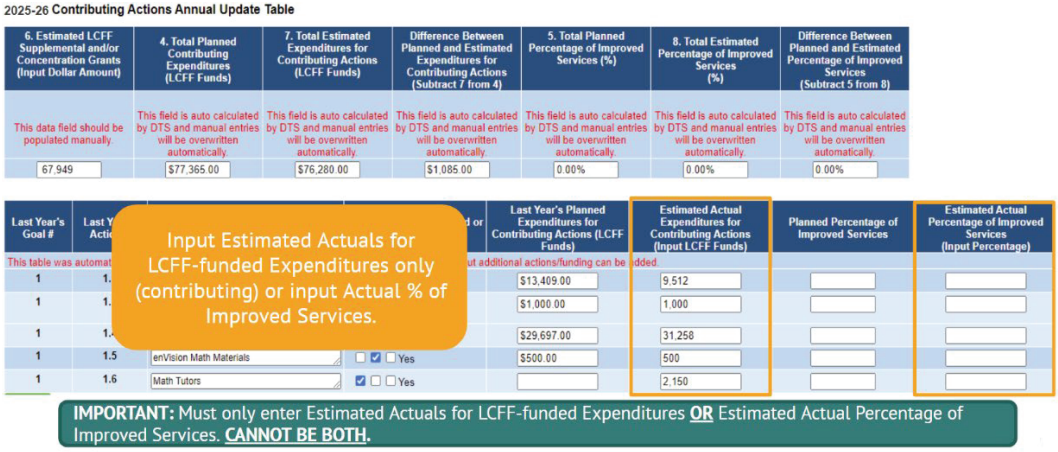
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
This table was automatically populated from this LCAP. Existing content should not be changed, but additional actions/funding can be added.							
1	1.1	Math					
1	1.2	Materials Intervention					
1	1.4	Instructional Assistant					
1	1.5	enVision Math Materials	Yes	$500.00	500		
1	1.6	Math Tutors	Yes		2,150		

Important

Districts will use the **May Revise LCFF Calculator** (same as Adopted Budget) to enter the districts estimated actual 2025-26 Supplemental and/or Concentration Grant Funding.

2025-26 Contributing Actions Annual Update Table Cont'd.

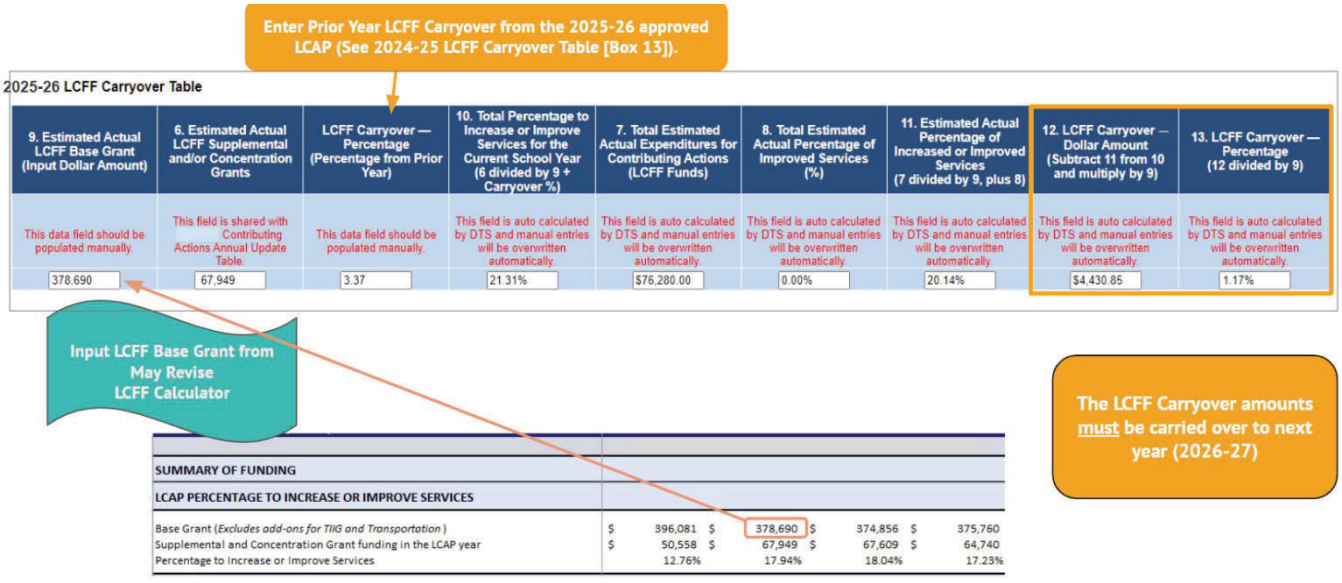
- Actions identified as contributing will auto-populate from the Annual Update Table.
  - Check to ensure that only actions with a "Yes" are displaying
- Enter Estimated Actuals for LCFF-funded expenditures **only**. Do not use any other funds.
- The Estimated Actual Percentage is only entered for **qualitative** actions.
  - To meet the criteria for a **qualitative** action, the action must be provided on a Limited Basis (serving **ONLY** unduplicated students) and **not** have a cost associated with it ($0 actions)



2025-26 LCFF Carryover Table

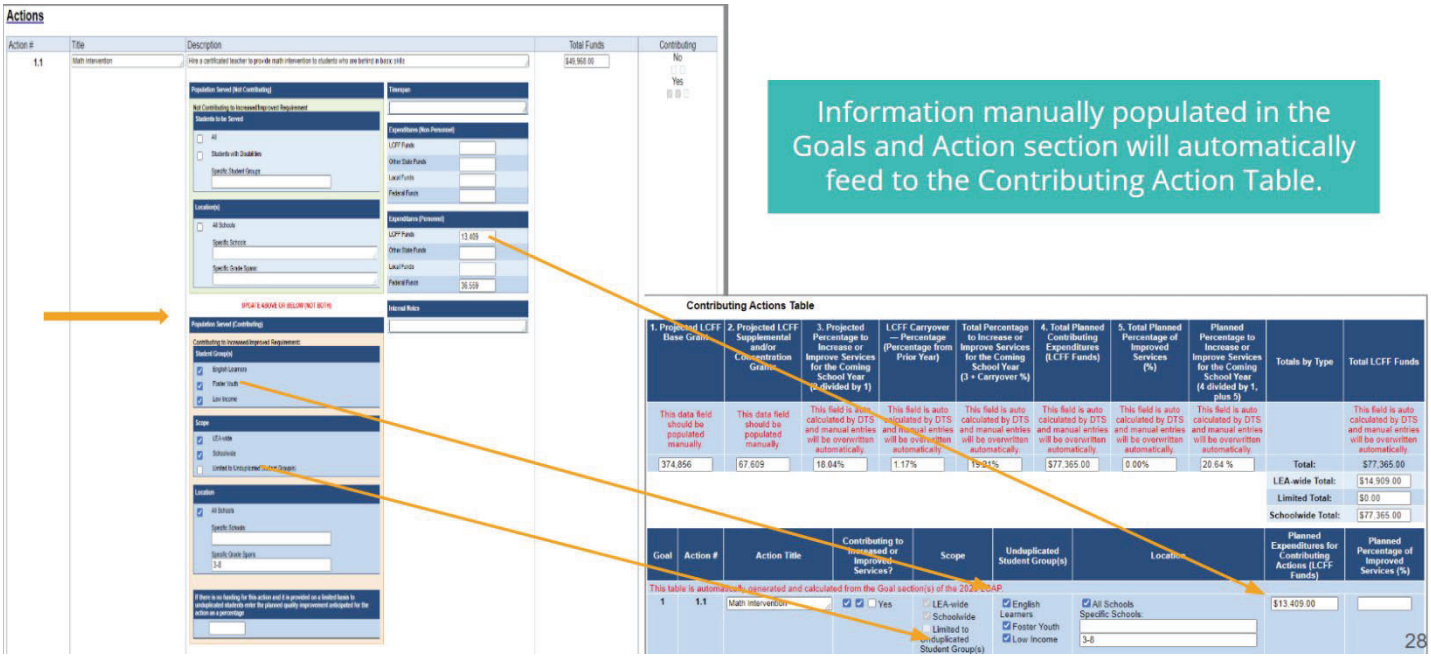
This data will auto-populate and calculate based on the data in the Annual Update and Contributing Actions Annual Update Tables.

- Enter May Revise LCFF base grant funding, excluding Supplemental and Concentration grants and the add-ons for the TIIG and Home-to-School Transportation Programs (see Summary Tab)
  - All other data will auto-populate and/or auto-calculate
- The LCFF Carryover Percentage from Prior Year (2024-25) should match the Adopted LCAP 2025-26 LCFF Carryover table
- The LCFF Carryover Percentage now calculated from 2025-26 **must** be carried over to 2026-27

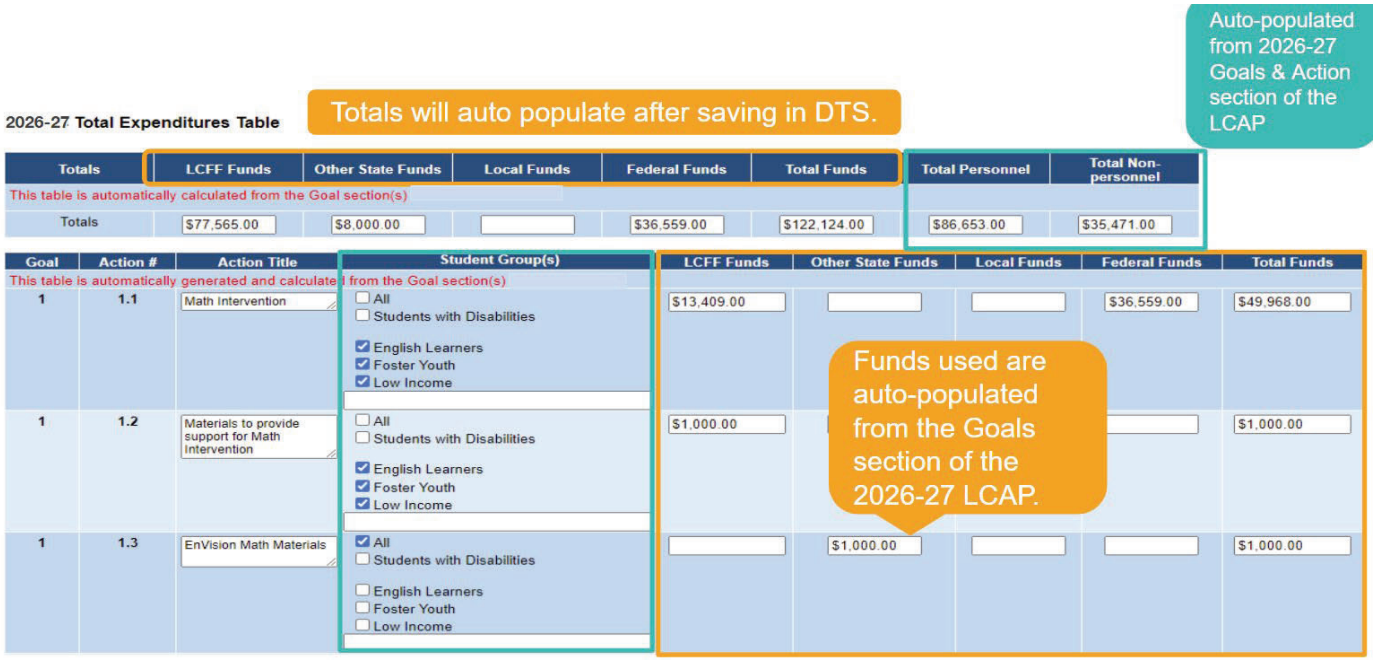


2026-27 Total Expenditure Table

- Information that is manually entered into the Goals and Actions section will **automatically feed** into the 2026-27 Total Expenditure Table and 2026-27 Contributing Actions Table:

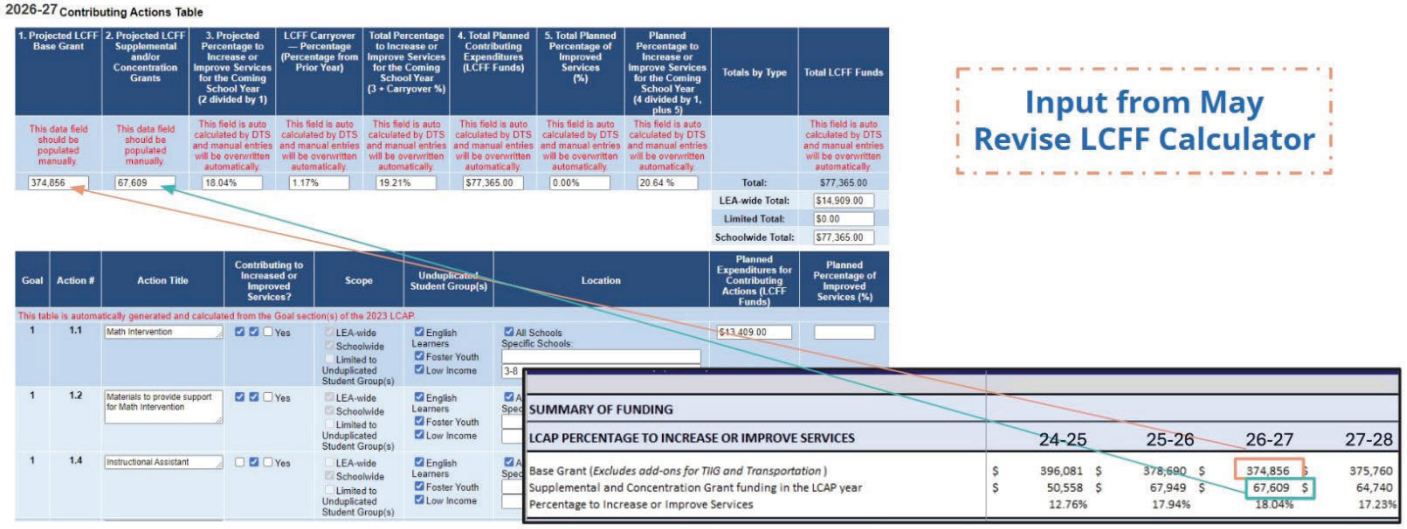


- Review and verify the Scope, Student Group(s), and Location are entered and are populating correctly into the 2026-27 Action Table(s).
- For each action, the Total Funds should be entered
  - Be sure to input the funds used by funding category (e.g. LCFF, Other State, Local, or Federal funds)

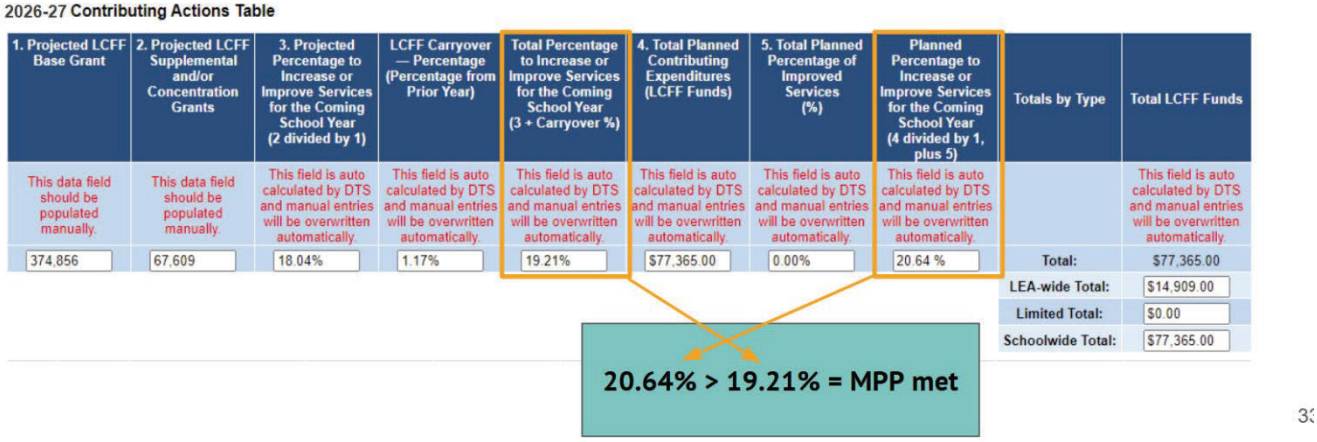


2026-27 Contributing Action Table

- Input Projected 2026-27 LCFF Base Grant from the May Revise LCFF Calculator in Box 1.
- Input Projected Supplemental and/or Concentration Grants from the May Revise LCFF Calculator in Box 2.



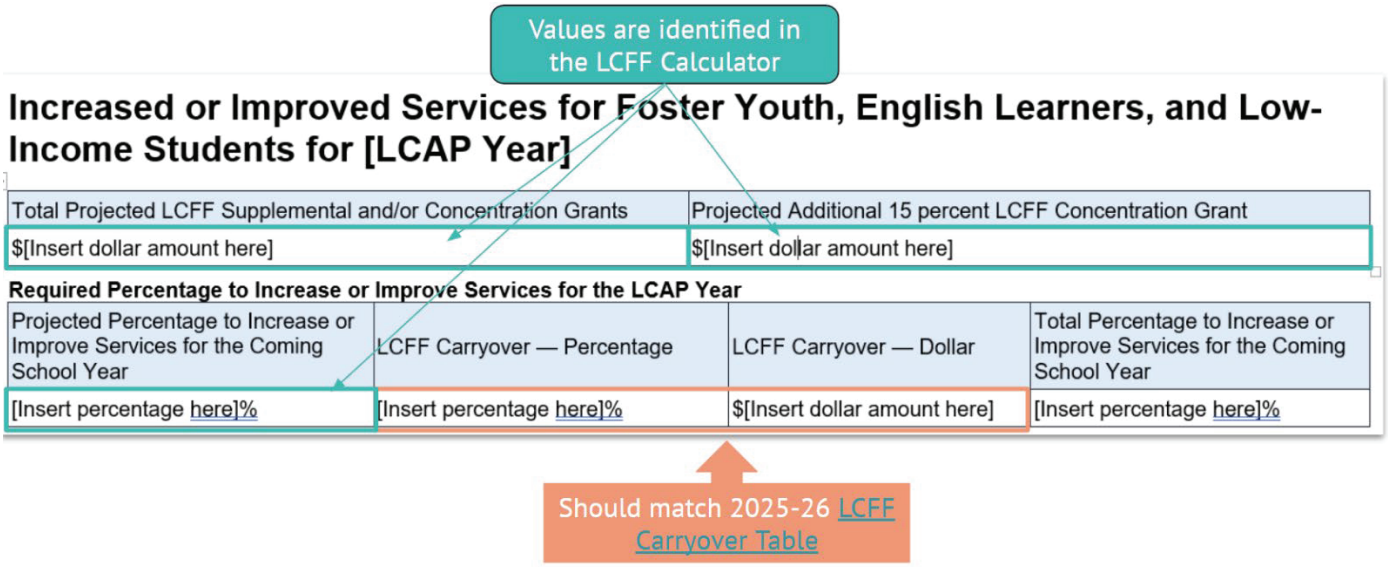
- Verify the Increased or Improved Services requirement has been met
  - The ***Planned Percentage*** to Increase or Improve Services for the Coming School Year **must be greater than** the ***Total Percentage*** to Increase or Improve Services for the coming School Year



Step 3: 2026-27 Increased or Improved Services

- The Increased or Improved Services section provides a comprehensive description of how an LEA plans to increase or improve services for its unduplicated students (Foster Youth, English Learners, and Low-Income) as compared to all students. **Note: If using DTS, the following items will auto-populate from the Actions Tables.**
- Enter Projected LCFF Supplemental and/or Concentration Grants (see LCFF Calculator Summary Tab)

- Enter Projected Percentage to Increase or Improve services for the Coming School Year (see LCFF Calculator Summary Tab)
- Enter Projected Additional 15% LCFF Concentration Grant amount from LCFF Summary (if applicable)
    - If not applicable to your LEA, **enter "0" or "N/A"**
- Enter the LCFF Carryover Percentage from 2025-26 LCFF Carryover Table
- Enter LCFF Carryover Dollar amount from 2025-26 LCFF Carryover Table
- Enter the Total Percentage to Increase or Improve Services by **adding** 1. Projected % to Increase or Improve Services to 2. LCFF Carryover %



Step 4: Budget Overview for Parents

- The LCFF Budget Overview for Parents template and instructions are posted on the LCAP website at https://www.cde.ca.gov/re/lc/
- DTS provides an LCFF Budget Overview for Parents section within the 2026 Local Control Accountability Plan. Enter data in the 'Data Input' tab and then respond to the available prompts in the 'Narrative Responses' tab.
    - This information will automatically populate the 'Template' pages of the Budget Overview for Parents with the information
- The LCFF Budget Overview for Parents is developed in conjunction with the LCAP and **must be** included in the review and approval process
- Complete Data input tab – ***see Budget Overview for Parents Crosswalk for assistance***
    - Includes four sections:
        - LEA information
        - Projected General Fund Revenue for the 2026-27 School Year
        - Budgeted Expenditures for the 2026-27 School Year
    - Expenditures for High Needs Students (Unduplicated Pupils) in the 2026-27 School Year

2026-27 Budget Overview, LCAP, and Budget Alignment

LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) name:	[Enter LEA name]
CDS code:	[Enter CDS code]
LEA contact information:	[Enter LEA contact information]
Coming School Year:	[2026-27]
Current School Year:	[2025-26]

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the [2026-27] School Year	**Amount**
Total LCFF funds	[Enter dollar amount]
LCFF supplemental & concentration grants	[Enter dollar amount]
All other state funds	[Enter dollar amount]
All local funds	[Enter dollar amount]
All federal funds	[Enter dollar amount]
Total Projected Revenue	$ -

Total Budgeted Expenditures for the [2026-27] School Year	**Amount**
Total Budgeted General Fund Expenditures	[Enter dollar amount]
Total Budgeted Expenditures in the LCAP	[Enter dollar amount]
Total Budgeted Expenditures for High Needs Students in the LCAP	[Enter dollar amount]
Expenditures not in the LCAP	#VALUE!

Expenditures for High Needs Students in the [2025-26] School Year	**Amount**
Total Budgeted Expenditures for High Needs Students in the LCAP	[Enter dollar amount]
Actual Expenditures for High Needs Students in LCAP	[Enter dollar amount]

Adopted Budget – LCFF Calculator

		2025-26	2026-27
2			
3	**SUMMARY OF FUNDING**		
50	Base Grant (*Excludes add-ons for TIIG and Transportation*)	52,970,603	$ 57,626,530
51	Supplemental and Concentration Grant funding in the LCAP year	3,360,455	$ 3,243,868
52	Percentage to Increase or Improve Services	6.34%	5.63%

A

Adopted Budget – SACS Form 01

Description	Object Codes	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES				
1) LCFF Sources	8010-8099	61,597,301.00	0.00	61,597,301.00
2) Federal Revenue	8100-8299	0.00	[illegible].00	6,027,613.00
3) Other State Revenue	8300-8599	1,241,920.00	[illegible]5.00	12,618,105.00
4) Other Local Revenue	8600-8799	721,529.00	0.00	721,529.00
5) TOTAL, REVENUES		63,560,750.00	17,403,798.00	80,964,548.00

B

Description	Object Codes	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
B. EXPENDITURES				
9) TOTAL, EXPENDITURES		52,242,237.00	[illegible].00	85,803,961.00

C

Adopted LCAP – 2026-27 Action Tables

2026-27 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	[illegible]deral Funds	Total Funds
Totals	$32,463,157.00	$3,788,492.00		[illegible]49,360.00	$38,401,009.00

D

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$3,243,868.00

E

Adopted LCAP – 2025-26 Action Tables

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Between and Expenditures (Subtract 7 from 4)
$3,360,455	$3,360,455.00	$3,360,455.00	

Narrative Responses are required within the BOP and may vary amongst LEAs depending on LEA conditions.

Below are a few examples of possible scenarios:

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Some examples include: -General Cost of overhead (utilities, maintenance, etc.) -Salaries & benefits for core programs not included in the LCAP -Contributions to programs not included in the LCAP -Anything else that may help educational partners understand the overall cost of education or that will be useful for the LEA to share
The amount budgeted to increase or improve services for high needs students in the 2026-27 LCAP is less than the projected revenue of LCFF supplemental and concentration grants for 2026-27. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.	The district is planning to increase & improve services 11% by implementing actions 1.7 & 1.11 that don't require the district to expend any money on these services.
The total actual expenditures for actions and services to increase or improve services for high needs students in 2025-26 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2025-26.	The cost of the actual expenditures to increase services for high needs students was actually lower than projected and the difference did not impact the planned actions to increase these services because the services were still provided, but just at a lower cost to the district.

Step 5: Match LCAP to Budget

- The actions in the final LCAP **must be reflected in your 2026-27 Adopted Budget**
  - LCAP actions contain total funds, contributing Y/N, and descriptions
  - Remember: Only LCFF funds count towards the contributing requirement
    - If an expenditure is noted in two separate action items, use the description to note that the cost is listed in the other action item. Enter cost as "$0" so the funding is not duplicated.

- When developing your Adopted Budget, you can use the descriptions and comments in the budget entry process to document notes tying to the LCAP.
  - Frontline report Budget 04 can be used to view details.

- LEAs are highly encouraged to utilize a crosswalk document to support your budget and LCAP
  - It does not need to be fancy or part of the board approved LCAP report. It can be for internal purposes only.
    - See attached samples on pages **LCAP-10** to **LCAP-11**
  - It can be provided to your auditors when they audit expenditures to verify that LCAP services and actions are included in the budget.
  - It can be provided to SCOE with the budget as part of the review process. This will help to generate less questions by SCOE!



The components of the LCAP for the 2026-2027 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Plan Summary
- Engaging Educational Partners
- Goals and Actions
- Increased or Improved Services for Foster Youth, English Learners, and Low-income students
- Action Tables
- Instructions

*Please submit board approved LCAP to lcap@scoe.org w/in 5 days of adoption or by July 1, 2026 (whichever is soonest).

Sample Crosswalks A-C:

A:

Budgets Related to LCAP			
Account Code	*Model Amount*	*FTE*	*Description*
01-0000-0-1110-3110-1200-121-COUN	39,670.00	0.665	Cert Pupil Supp, Guidance
01-0000-0-1110-3110-3101-121-COUN	4,256.59	0	Benefits - Strs, Guidance
01-0000-0-1110-3110-3331-121-COUN	556.47	0	Benefits - Medi, Guidance
01-0000-0-1110-3110-3421-121-COUN	5,633.80	0	H & W Benefits, Guidance
01-0000-0-1110-3110-3501-121-COUN	19.19	0	Benefits - Sui, Guidance &
01-0000-0-1110-3110-3601-121-COUN	555.38	0	Benefits - Wcom, Guidance
01-0000-0-1110-3110-4310-121-COUN	3,000.00	0	counseling materials
01-0000-0-1110-3110-5200-121-COUN	10.00	0	counseling conference/travel
	53,701.43		
01-0000-0-1110-3140-1200-121-SUPP	10,359.60	0.19998	Cert Pupil Supp, Heath Se
01-0000-0-1110-3140-3101-121-SUPP	1,111.58	0	Benefits - Strs, Health Se
01-0000-0-1110-3140-3331-121-SUPP	150.21	0	Benefits - Medi, Health Se
01-0000-0-1110-3140-3501-121-SUPP	5.18	0	Benefits - Sui, Health Ser
01-0000-0-1110-3140-3601-121-SUPP	145.03	0	Benefits - Wcom, Health Se
	11,771.60		
01-1100-0-1110-1000-2100-121-SUPP	25,381.00	1.125	Instructional A, Instructi
01-1100-0-1110-1000-3202-121-SUPP	1,349.91		Benefits - Pers, Instructi
01-1100-0-1110-1000-3312-121-SUPP	1,532.30		Benefits - Oasd, Instructi
01-1100-0-1110-1000-3332-121-SUPP	358.32		Benefits - Medi, Instructi
01-1100-0-1110-1000-3422-121-SUPP	2,605.86		H & W Benefits - Instructi
01-1100-0-1110-1000-3502-121-SUPP	12.12		Benefits - Sui, Instructio
01-1100-0-1110-1000-3602-121-SUPP	355.34		Benefits - Wcom, Instructi
	31,594.85		

Action 1.1

Action 1.2

Action 1.3

This is a sample of how you can use a combination of Escape and management codes to help manage your LCAP expenditures. This excel spreadsheet was downloaded out of Escape.

B:

	PAGE	GOAL	ACTION/SERVICE	TARGET POPULATION	SOURCE	RESOURCE	OBJECT	MANAGEMENT	BUDGET	ANNUAL UPDATE
20xx-xx	22	2	CCSS Inst. Materials	All, Low-Income, & Sp. Ed.	Base	0000	4000-4999	0000	2,500	2,500
20xx-xx	22	2	Intervention	Low-Income & Sp. Ed.	State Sp. Ed.	6500	1100	0000	20,802	21,890
20xx-xx	23	2	Intervention	Low-Income & Sp. Ed.	State Sp. Ed.	6500	3XXX	0000	7,991	7,859
20xx-xx	23	2	Highly Qualified Paras	Low-Income	Supplemental	0000	2100	LCAP	42,269	42,269
20xx-xx	23	2	Highly Qualified Paras	Low-Income	EPA	1400	2100	LCAP	13,333	13,333
20xx-xx	23	2	Highly Qualified Paras	Low-Income	Supplemental	0000	3XXX	LCAP	22,047	22,293
20xx-xx	23	2	1/3 Custodian/After School	Low-Income	Supplemental	0000	2200	OPER	5,000	4,529
20xx-xx	24	2	Free School Supplies	Low-Income	Donations	925	4390	GRIB	1,000	1,000
20xx-xx	24	2	Additional Group Inst.	EL & Sp. Ed.	Supplemental	0000	2XXX-3XXX	LCAP	0	0
20xx-xx	45	4	Relationships/Social Skills	Low-Income	Concentration	0000	1300	SCH	1,000	1,000
20xx-xx	45	4	Family Wraparound	Low-Income	Supplemental	0000	1300	DIST	2,676	2,676
20xx-xx	54	5	RTI Support	Low Income, Foster Youth, EL	State Sp. Ed.	6500	1100	0000	0	0
20xx-xx	54	5	Learning Center Teachers	Low Income, Foster Youth, EL	State Sp. Ed.	6500	1100	0000	0	0
20xx-xx	63	6	School Counselor	Low Income, Foster Youth, EL	Base	0000	1200	CNSL	14,990	14,990

C:

Local Control and Accountability Plan (LCAP) Budget Contributions - Supplemental Grant Budget Contributions - Base/Other		2026-27		
		$	Object	
Goal 1	Students will achieve academic success through the implementation of CCSS aligned District curriculum for a broad course of study, engaging instruction supported by sustained professional development and utilization of benchmark/formative assessments.			
Action 1	Teacher time for training and collaboration on formative/benchmark assessments (Jan 8th all day + 4 short Wednesday [all teachers]	47,596	1xxx, 3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 1	Cost of purchasing Formative/Benchmark Assessments	9,700	5800	01-0000-0-1110-1000-5800-500-0000
Action 2	Continue refining math/ELA implementation through professional development	26,654	1xxx, 3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 2	Cost for ELA/ELD adoption (K-8)	30,000	4110	01-0000-0-1110-1000-4110-000-MAND
Action 2	Staff time for review and pilot	8,567	1xxx, 3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 2	Implementation of Common Core Standards in all subject areas for student achievements (180 days of instruction)	2,032,059	1xxx, 3xx1	01-xxxx-0-xxxx-1000-1100-xxx-xxxx 01-xxxx-0-xxxx-1000-3xx1-xxx-xxxx
Action 3	Confirm timeline for implementing sceince instructional materials	1,350	1300, 3xx1	01-0000-0-0000-7150-1300-500-SUPT 01-0000-0-0000-7150-3xx1-500-SUPT
Action 4	Training of using technology as an instructional tool and to give students access to 21st Century learning skills	0	n/a	cost included in Common Core Standards Action 2
Action 5	Review RTI strategies and programs for implementation with struggling learners	17,135	1xxx, 3xx1	01-0000-0-1110-1000-1100-500-SUPP 01-0000-0-1110-1000-3xx1-500-SUPP
Action 5	Offer Reading support for struggling readers in grades K-3	84,592	1xxx, 3xx1	01-3010-0-1560-1000-1100-500-0000 01-3010-0-1560-1000-3**1-500-0000
Action 5	Provide small group instruction for struggling learners	106,949	2100, 3xx2	01-0000-0-1110-1000-2100-300/100-SUPP 01-0000-0-1110-1000-3xx2-300/100-SUPP
Action 6	Liaison	21,148	1100	01-0000-0-1110-1000-1100-500-SUPP 01-0000-0-1110-1000-3xx1-500-SUPP
Goal 2	Improved School Climate, parents involvement, student engagement, facilities, and other pupil outcomes			
Action 1	Newsletters, outreach, Q and A documents, parent meetings	5,538	5851	01-0000-0-0000-7110-5852-500-STRG
Action 1	Marketing, website updates, brochures and other promotional materials	8,500	5852	01-0000-0-8100-5000-5852-500-STRG
Action 1	School office and district office send phone and email messages to the families in addition to updating website	11,457	2400, 3xx2	01-0000-0-0000-2700-2400-100/300-SCAD
Action 2	Training for teachers on Aeries grading process	5,726	1xxx, 3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx 01-xxxx–0-xxxx-xxxx-3xx1-xxx-xxxx
Action 3	Counseling services	13,200	5830	01-0004-0-1110-3110-5830-300-0000
Action 3	Counseling services	36,331	1200, 3xx1	01-0004-0-1110-3110-1200-300-COUN 01-00004-0-1110-3110-3xx1-300-COUN
Goal 3	English Learners will improve Engligh proficiency and success as evidenced by their CELDT scores and reclassification data			
Action 1	ELD Coordinator 0.8 FTE	58,968	1100	01-0000-0-1110-1000-1100-300-SUPP 01-0000-0-1110-1000-3xx1-300-SUPP
Action 1	Instructional materials for EL Learners	11,080	4310	01-0000-0-1110-4310-500-SUPP
Action 1	Assess EL students using the CELDT and new state program, analyze data for program placement and redesignation	7,993	1149, 3xx1	01-0000-0-1110-1149-500-SUPP 01-0000-0-1110-3xx1-500-SUPP
Action 2	Coordination of ELAC/DELAC meetings	5,916	1300, 3xx1	01-0000-0-0000-7150-1300-500-SUPP 01-0000-0-0000-7150-3xx1-500-SUPP
Action 2	Bilingual Support Staff	4,000	5803	01-0000-0-0000-2700-5803-500-SUPP
Action 2	ELAC/DLAC supplies	1,800	4350	01-0000-0-0000-7200-4350-500-SUPP
Action 2	Parent App - Learning upgrade 1/2 total cost	5,000	4310	01-0000-0-1110-1000-4310-500-SUPP
	Total Base/Other Funds Budgeted	2,561,259		
	Total Supplemental Funds Budgeted	239,989		
Total Supplemental Funds calculated (Based on May Revise data)		**239,989**		
Minimum Proportionality Percentage (MPP)		**2.90%**		

General Fund Cash Flow Projections – Adopted Budget

Choose between four format options:
1) SACS Form CASH **2)** SCOE-designed cash flow **3)** LEA-designed cash flow **4)** Projection-Pro cash flow

1) SACS Form CASH *(see example CASH-5 in this section)*

Advantages:

- Budget column extracts from Form 01 (or Form 62); no data entry necessary
- A warning message will appear if the Total and Budget columns are not equal in sections B & C
- Cash flow can be continued into the subsequent year using the 'budget year (2)' tab

Caution: If you won't be using SACS Form Cash, don't open and save the form in the software; a partially filled-in or incomplete Form Cash will cause TRC errors.

2) SCOE-designed Cash Flow *(see example CASH-6 in this section)*

Advantages:

- If the prior fiscal year data is entered, the percentage of annual totals will be calculated
- More flexibility. Rows can be added to make certain revenue/expenditures stand alone
  Complex formulas can be used in the projection months
- Can create multiple "what if" scenarios
- The Balancing column alerts you to differences between the Total and Budget columns

The SCOE-designed Cash Flow can be found under Frontline-SCOE Resources-Forms.

3) LEA-designed Cash Flow

A Cash flow spreadsheet designed by the LEA should include:

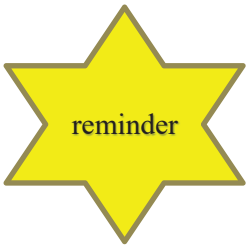
- A year-end accrual column to clearly show closing journal entries
- Projections for the budget year by month for
  - Revenue and Expense by major object categories
  - Assets and Liabilities

4) Projection-Pro

Advantages:

- Budget data can be imported from Frontline
- Includes tools to assist in analyzing monthly cash, identify potential shortfalls, and assess long-term fiscal solvency
- Allows for detailed breakout of information so you can focus on one component at a time

All LEAs are required to submit, along with their adopted budget reports, a cash flow analysis of their General Fund for the budget fiscal year. The cash flow provides monthly detail by major object category of the receipt and disbursement transactions for the General Fund.



The Cash Flow is a required element for reporting at Adopted Budget!

Cash management best practices:

♦ Project a July 1st beginning cash balance

- Use your 25-26 Second Interim cash flow projection as the starting point in developing your Adopted Budget. Update the projection with actuals through the current month and re-forecast June taking into consideration the new realities affecting your District or Charter. This then becomes the beginning cash projection for the 26-27 cash flow.

♦ Project monthly revenues and expenditures

- If you just divide the budget by 12, you are only doing math, not cash flow projections
- Factor in apportionment cycles for your revenue, for example:
  - Lottery funds are apportioned quarterly with the June apportionment likely being accrued
  - Property taxes are typically distributed in December and April
  - Federal funds are apportioned quarterly and based on CMDC reporting
  - Local or 1x grants – look to historical trends
- History is your friend. Review prior year percentage of total for each month and expense category
  - Salaries & benefits are the largest expenditures
    - Getting the timing right is key to managing cash flow
    - Consider statutory timelines, months with additional payments (e.g. stipends), months with lower payments (e.g. July), months with health benefit premium increases, impact of settlements
  - Supplies and Services
    - Consider how supplies may fluctuate at the beginning/ending of the year or around intersession periods
    - Look at the timing of services and payment of services: is there more activity towards the end of the year and are there typically accruals?
  - Capital Outlay
    - Build in planned purchases of capital assets
  - Other Outgo
    - Consider timing of transfers to other funds

♦ Project year-end accruals and adjustments

- Remember to estimate end-of-year accruals and adjustments (non-cash)
  - Common accruals:
    - Federal and State revenues
    - Supplies and Services
  - Pull STRS on-behalf out of monthly columns and show as Other non-cash Revenue and Expenditure

Cash management best practices (cont.):

♦ Balance Sheet items

- Project prior-year accruals (beginning balance)
  - PY accruals hit cash in the following year when receivables are recognized and payables are actually paid out
  - Cash related to PY accruals are usually resolved by the end of October

- Project year-end accruals
  - Any accrued revenues or expenditures should also be included as a balance sheet item accrual

- Pay special attention to the use of positive and negative amounts
  - Depending on which form you use (SACS or SCOE), increases or decreases to balance sheet items will differ when compared to Frontline Fiscal 12 Cashflow Summary (this is due to differing formulas used to determine Total Balance Sheet Items). For example:
    - SACS form
      - AR beginning balance is negative, as receipts are collected they are shown as a positive, new ARs are shown as a negative
      - AP beginning balance is negative, as payables are disbursed they are shown as a positive, new APs are shown as a negative
    - SCOE form
      - AR beginning balance is positive, as receipts are collected they are shown as a negative, new ARs are shown as a positive
      - AP beginning balance is negative, as payables are disbursed they are shown as a positive, new APs are shown as a negative
    - Frontline Fiscal 12
      - AR beginning balance is negative, as receipts are collected they are shown as a positive, new ARs are shown as a negative
      - AP beginning balance is positive, as payables are disbursed they are shown as a negative, new APs are shown as a positive

♦ Negative cash balance

- Look to ending cash balances for each month, are there any projected negative cash balances? If so, plan ahead. Some available options:
  - County Line of Credit (this expires mid-April, if negative cash occurs after this date, have additional financing plans in place) – option for districts only
  - TRAN (tax revenue anticipation note) – option for districts only
  - Alternative financing available for charters

♦ Other

- Reconcile cash activity, accruals, and adjustments back to Adopted Budget

- Make sure formulas are calculating correctly

- Update your cash flow projection monthly (not only at 1st and 2nd interim reporting)
  - As you adjust your budget periodically, incorporate these changes in the cash projection
  - As the new year begins, you should update the Adopted Budget cash flow with actual data
    - Beginning Cash – match to actual beginning cash balance
    - Verify that the actual activity for each month balances to the Frontline Fiscal 12 report

- Monitor cash flow routinely and in-depth

Frontline reports – to assist with completing cash flow

Review current year actual cash flow patterns by reviewing data on these reports:

- **Fiscal 12 Cashflow Summary**
  - shows a month-by-month summary of all journal entry transactions

- **Fiscal 11 Period Statement of Revenues and Expenditures**
  - shows revenues and expenditures by fund and object for a time period
  - set report options to see a single month ['starting period' and 'ending period']

For more detail:

- **Fiscal 19 Account Summary – Activity Change**
  - shows the net change to the balance of an account for a specified date range
  - set report options
    - to see a single month ['starting date' and 'ending date']
    - to select a subset of objects

- **Fiscal 20 Account Transaction Detail – Activity Change**
  - shows detailed transactions for accounts for a specified date range
  - set report options
    - to see a single month ['start date' and 'end date']
    - to select a subset of objects

Resources:

- SCOE-designed Cash Flow principal apportionment calculations
  https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

- SCOE-designed Cash Flow
  https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

- Projecting Federal and State revenue – Example of CDE's schedule
  https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp

- FCMAT Fiscal Alert: Effective Cash Management During Uncertain Times *[April 2020]*
  https://www.fcmat.org/fiscal-documents

- Cash Flow Workshop (November 20, 2024): slide deck

	Object	Beginning Balances (Ref. Only)	July	August	September	October	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE										
A. BEGINNING CASH				0.00	0.00	0.00	0.00				
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019									0.00	0.00
Property Taxes	8020-8079									0.00	0.00
Miscellaneous Funds	8080-8099									0.00	0.00
Federal Revenue	8100-8299									0.00	0.00
Other State Revenue	8300-8599									0.00	0.00
Other Local Revenue	8600-8799									0.00	0.00
Interfund Transfers In	8910-8929									0.00	0.00
All Other Financing Sources	8930-8979									0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS											
Certificated Salaries	1000-1999									0.00	0.00
Classified Salaries	2000-2999									0.00	0.00
Employee Benefits	3000-3999									0.00	0.00
Books and Supplies	4000-4999									0.00	0.00
Services	5000-5999									0.00	0.00
Capital Outlay	6000-6599									0.00	0.00
Other Outgo	7000-7499									0.00	0.00
Interfund Transfers Out	7600-7629									0.00	0.00
All Other Financing Uses	7630-7699									0.00	0.00
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not In Treasury	9111-9199									0.00	
Accounts Receivable	9200-9299									0.00	
Due From Other Funds	9310									0.00	
Stores	9320									0.00	
Prepaid Expenditures	9330									0.00	
Other Current Assets	9340									0.00	
Deferred Outflows of Resources	9490									0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599									0.00	
Due To Other Funds	9610									0.00	
Current Loans	9640									0.00	
Unearned Revenues	9650									0.00	
Deferred Inflows of Resources	9690									0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating											
Suspense Clearing	9910		0.00							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			0.00	0.00	0.00	0.00	0.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										0.00	

SACS Form CASH

(with Nov to May removed to show more detail)

District Name:

Start with your projected beginning

PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET FISCAL YEAR

		Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	*Balancing Column*
A.	**BEGINNING CASH**		-	-	-	-	-	-	-	-	-	-	-	-					
B.	**REVENUES**																		
	LCFF Sources: StateAid/ EPA/ transfers	8011-8099															-		-
	LCFF Sources: Property Taxes	802x-804x															-		-
	Federal Revenue	8100-8299															-		-
	Other State Revenue	8300-8599															-		-
	Other Local Revenue	8600-8792															-		-
	Interfund Transfer In	8900-8999															-		-
	TOTAL REVENUES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.	**EXPENDITURES**																		
	Certificated Salaries	1000-1999															-		-
	Classified Salaries	2000-2999															-		-
	Employee Benefits	3000-3999															-		-
	Books and Supplies	4000-4999															-		-
	Svcs/Other Oper Exps	5000-5999															-		-
	Capital Outlay	6000-6999															-		-
	Other Outgo	7000-7999															-		-
	TOTAL EXPENDITURES		-	-	-											-	-	-	-
	CHANGES IN CURRENT ASSETS:																**Net Change for the Year: Objects 9xxx**		
D-1	**INCREASE/(DECREASE)**																		
	Revolving Cash	9130															-		-
	Accounts Receivable	9210-9299															-		-
	Due from Other Funds	9310-9319															-		-
	Stores	932X															-		-
	Prepaid Expenditures	9330															-		-
	TOTAL CHANGES IN ASSETS		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	CHANGES IN LIABILITIES:																		
D-2	**(INCREASE)/DECREASE**																		
	Accounts Payable/ Payroll/Due to Govt	9500-9599															-		-
	Due to Other Funds	9610															-		-
	Temporary Loans	9615															-		-
	TRAN Payable	9641																	-
	Unearned Revenue	9650-9659															-		-
	TOTAL CHANGE IN LIABILITIES		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
D-3	**AUDIT ADJUSTMENT**	97xx															-		-
	NET INCREASE (DECREASE) IN CASH from changes in asssets, liabilities and audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
E.	**NET CHANGE IN CASH: INCREASE/(DECREASE)**		-	-	-	-	-	-	-	-	-	-	-	-			-	-	
F.	**ENDING CASH (A +E)**		-	-	-	-	-	-	-	-	-	-	-	-		-			
G.	**ENDING CASH, PLUS ACCRUALS**																-		

SCOE-designed Cash Flow

Criteria and Standards Review (Form 01CS)

The Criteria and Standards Review is the final step in the reporting process. It should only be completed after all other forms are finalized and data has been verified through the **Technical Review Checklist**.

How to Access the Form

To begin the review, follow these steps within the system:

1. **Navigate** to the **Forms** menu located on the left-hand sidebar.
2. **Select** the **Criteria and Standards** option.
3. The form will **open automatically** for data entry and review.

Form Overview
The review is structured into three distinct sections designed to provide a comprehensive look at the entity's fiscal health:

Section	Scope	Purpose
Criteria (1–10)	Financial Standards	Evaluates key financial standards for reasonableness and consistency.
Supplemental Information (S1–S10)	Contextual Data	Provides additional background and supporting details for the figures reported.
Additional Fiscal Indicators (A1–A9)	Risk Assessment	Highlights potential fiscal risks or specific areas requiring immediate attention.

Data Sources
The analysis is dynamic and adjusts based on the specific reporting period you are currently processing. Each period pulls relevant financial data to ensure standards are aligned with expectations:

- **Adopted Budget:** Focuses on forward-looking projections and initial allocations.
- **Interim Reports:** Focuses on mid-year adjustments and current spending trends.

Note: Always ensure the Technical Review Checklist is clear of "Fatal" exceptions before certifying the Criteria and Standards Review, as these errors will pull into your final analysis.

Criteria and Standards Review (Form 01CS)

Please remember to respond to prompts with clear, reasonable information.

Below are a few examples of good responses and others that need work.

Examples of thorough explanations:

1a.	STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.	
	Explanation: (required if NOT met)	Attendance has been improving since the pandemic which significantly lowered the historical average used for this comparison.



1a.	STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.	
	Explanation: (required if NOT met)	District attendance has shown improvement as indicated in P-1 for 2025-26. A 97% attendance rate is being used for P-2 projection based on 265 students. An incentive program by classroom, along with more phone and written communications to parents on student absences have helped.



Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	683,064.00	722,005.69	5.7%	Yes
1st Subsequent Year (2026-27)	683,064.00	702,972.00	2.9%	No
2nd Subsequent Year (2027-28)	683,064.00	702,972.00	2.9%	No

Explanation: (required if Yes)	Federal revenue in the CY has increased due to allocation updates at 2nd Interim.



Examples of inadequate explanations:

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	2,961,555.00	3,089,376.00	4.3%	No
1st Subsequent Year (2026-27)	2,044,439.00	2,369,667.00	15.9%	Yes
2nd Subsequent Year (2027-28)	1,956,190.00	2,281,418.00	16.6%	Yes

Explanation: (required if Yes)	Estimates are slightly higher then 1st interim.



The explanation provides no information on why the estimates are now higher.

Criteria and Standards Review (Form 01CS)

1a.	STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.	
	Explanation: (required if NOT met)	Due to the decrease in enrollment, there are fluctuations in projected ADA.



The statement is irrelevant as the standard is not met due to the absence rate. The standard is not calculating the change in enrollment or the change in ADA, but the increase or decrease in the ratio between the two – the absence rate.

How to approach the Criteria and Standards

Criterion 1A – 3C instructions in the ADA section of the manual

Criterion 4A. (Budget only) District LCFF Revenue Standard. Indicate which Stated applies: LCFF Revenue, Basic Aid, or Necessary Small School

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

Should tie to LEA's LCFF calculator.

Enter data in Step 1a for the two subsequent fiscal years. This ADA is found on the Budget LCFF calculator ADA tab

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

Step 1 - Change in Population		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines A6 and C4)	3,547.13	3,579.48	3,579.48	3,559.37
b.	Prior Year ADA (Funded)		3,547.13	3,579.48	3,579.48
c.	Difference (Step 1a minus Step 1b)		32.35	0.00	(20.11)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.91%	0.00%	(.56%)

TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	702.17	714.17	714.17	709.17
Grades 4-6	508.93	516.40	516.40	511.58
Grades 7-8	564.89	575.10	575.10	567.70
Grades 9-12	1,771.14	1,773.81	1,773.81	1,770.92
Total Funded ADA	**3,547.13**	**3,579.48**	**3,579.48**	**3,559.37**
Funded Difference (Funded ADA less Actual ADA)	-	-	*28.00*	*41.89*
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	112.23	112.23	112.23	112.23

Caveats | Instructions | Data Entry | ADA | Calculator | EPA | Summary | District In-Lieu Taxes | NSS Calculation | Graphs

Criteria and Standards Review (Form 01CS)

Enter data for steps 2a through 2b1 from the Budget LCFF calculator ADA tab. All other data is calculated.

Step 2a – Pay close attention: this is asking for **PRIOR YEAR LCFF** funding; for example, this would be the *Total LCFF Entitlement on the Summary tab of the LCFF calculator.*

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		47,681,275.00	49,375,568.00	51,440,923.00
b1.	COLA percentage		2.87%	3.06%	3.34%
b2.	COLA amount (proxy for purposes of this criterion)		1,368,452.59	1,510,892.38	1,718,126.83
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.06%	3.34%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			3.78%	3.06%	2.78%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**2.78% to 4.78%**	**2.06% to 4.06%**	**1.78% to 3.78%**

	2025-26	2026-27	2027-28	2028-29
LCFF Entitlement Summary				
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	$47,681,275	$49,375,568	$51,440,923	$53,181,614
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	$ 47,681,275	$ 49,375,568	$ 51,440,923	$ 53,181,614

Step 2b1. – Enter the COLA for the year of the column.

4A2. Alternative LCFF Revenue Standard – Basic Aid

Enter Property taxes from LCFF calculator – Summary tab

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,182,517.00	33,840,486.00	34,517,596.00	35,207,642.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

	2025-26	2026-27	2027-28	2028-29
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 21,615,899	$ 23,194,901	$ 24,750,957	$ 26,013,184
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,150,564	$ 715,896	$ 715,896	$ 711,874
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ (775,372)	$ 441,138	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 33,182,517	$ 33,840,486	$ 34,517,296	$ 35,207,642
% Change	0.1946%	1.9829%	2.0000%	2.0000%
In-Lieu of Property Taxes (Object Code 8096)	(8,267,705)	(8,375,715)	(8,543,226)	(8,751,086)

Criteria and Standards Review (Form 01CS)

4C. Calculating Districts' Projected Change in LCFF Revenue

Enter data for the two subsequent years; all other data is extracted. The LCFF Revenue comes from the Budget *LCFF calculator Summary tab*.

Add together the 3 lines: Property taxes, EPA, and State Aid from the LCFF calculator.

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	55,948,980.00	57,751,283.00	59,984,149.00	61,932,700.00
District's Projected Change in LCFF Revenue:		3.22%	3.87%	3.25%
LCFF Revenue Standard		**2.78% to 4.78%**	**2.06% to 4.06%**	**1.78% to 3.78%**
Status:		Met	Met	Met

	2025-26	2026-27	2027-28	2028-29
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 21,615,899	$ 23,194,901	$ 24,750,957	$ 26,013,184
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,150,564	$ 715,896	$ 715,896	$ 711,874
Property Taxes (Object 8021 to 8089)	$ 33,182,517	$ 33,840,486	$ 34,517,296	$ 35,207,642
% Change	0.1946%	1.9829%	2.0000%	2.0000%
In-Lieu of Property Taxes (Object Code 8096)	(8,267,705)	(8,375,715)	(8,543,226)	(8,751,086)

If not met in 4C, enter an explanation. Changes in ADA projections or changes in the unduplicated pupil count (UPP) are common factors when a district receives a “not met” status.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	33,571,393.59	37,869,610.53	88.6%
Second Prior Year (2024-25)	34,277,734.95	38,691,236.86	88.6%
First Prior Year (2025-26)	34,984,075.18	41,165,322.44	88.5%
		Historical Average Ratio:	88.6%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.6% to 91.6%**	**85.6% to 91.6%**	**85.6% to 91.6%**

Criterion 5B. Calculating the District’s Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Funds Expenditures

Data is either extracted from Form MYP or entered by the district.

Criteria and Standards Review (Form 01CS)

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

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data fo the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	35,689,075.18	40,335,489.19	88.5%	Met
1st Subsequent Year (2027-28)	36,395,075.18	41,235,489.00	88.8%	Met
2nd Subsequent Year (2028-29)	37,486,927.44	44,235,489.00	84.7%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district is currently budgeting supplies, other operating costs and capital outlay funded by one-time categorical funding that has impacted the projection with a lower salaries and benefit ratio.

Criterion 6 Other Revenues and Expenditures

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

All data is extracted

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.78%	3.06%	2.78%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.22% to 13.78%**	**-6.94% to 13.06%**	**-7.22% to 12.78%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.22% to 8.78%	-1.94% to 8.06%	-2.22% to 7.78%

Criteria and Standards Review (Form 01CS)

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

If Form MYP exists, data is extracted. If yes, a detailed explanation is required.

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	2,034,429.04		
Budget Year (2026-27)	1,850,000.00	(9.01%)	Yes
1st Subsequent Year (2027-28)	1,850,000.00	0.00%	No
2nd Subsequent Year (2028-29)	1,850,000.00	0.00%	No

Explanation: (required if Yes)

2025-26 is based on current estimated entitlements plus carryover of $150,000. 2026-27 excludes the one-time carryover balance and is based on preliminary 2026-27 entitlements. Subsequent years are flat to 2026-27 estiamtes.

Criterion 6C. Calculating the District's Change in Total Operating Revenues and Expenditures

All data is extracted from Criterion 6B.

Criterion 6C. Comparison of District Total Operating Revenues and Expenditures

All data is extracted from Criterion 6C.

Criterion 7. Facilities Maintenance

Click No for special education local plan areas (SELPA) administrative units (AU).

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	NO
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

Criteria and Standards Review (Form 01CS)

Data is extracted.

If the Budget Contributions status is Not Met, please “X” or enter an explanation.

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	69,764,751.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	69,764,751.00	2,092,942.53	2,190,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Criteria 8A. Calculating the District’s Deficit Spending Percentage Levels

Data is extracted or calculated.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,022,325.29	2,206,485.51	2,227,665.07
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	758,332.16	558,000.00	220,000.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,905,657.45	2,764,485.51	2,447,665.07
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	67,410,843.28	73,549,514.58	74,255,502.43
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	67,410,843.28	73,549,514.58	74,255,502.43
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.1%	3.8%	3.3%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.4%**	**1.3%**	**1.1%**

Criteria and Standards Review (Form 01CS)

Criterion 8B. Calculating the District's Deficit Spending Percentage

All data is extracted.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	(2,431,990.55)	38,555,927.03	6.3%	Not Met
Second Prior Year (2024-25)	(1,881,200.05)	38,691,236.86	4.9%	Not Met
First Prior Year (2025-26)	(1,918,825.00)	39,465,061.00	4.9%	Not Met
Budget Year (2026-27) (Information only)	(1,959,201.00)	40,254,362.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation: (required if NOT met)

The district projects an increase to special education costs resulting in an increase contribution and unrestricted deficit spending that is in excess of the standard.

Criterion 9. Fund and Cash Balances

9A.-1 Calculating the District's Unrestricted General Fund Beginning Balance Percentages

Enter data in the Original Budget column for the first, second, and third prior year's unrestricted general fund beginning balance from that fiscal year's Budget SACS Form 01 Line F1e. All other information is extracted.

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	9,919,230.59	9,406,108.28	5.2%	Not Met
Second Prior Year (2024-25)	6,706,802.25	7,600,857.73	N/A	Met
First Prior Year (2025-26)	5,603,500.00	5,800,652.98	N/A	Met
Budget Year (2026-27) (Information only)	4,800,567.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
c) As of July 1 - Audited (F1a + F1b)			11,567,301.15	3,823,127.57	15,390,428.72	9,919,389.34	6,891,528.50	16,810,917.84
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			11,567,301.15	3,823,127.57	15,390,428.72	9,919,389.34	6,891,528.50	16,810,917.84
2) Ending Balance, June 30 (E + F1e)			9,919,389.34	6,891,528.50	16,810,917.84	9,508,230.59	5,206,435.81	14,714,666.40

Criteria and Standards Review (Form 01CS)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

Fiscal Year	(Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	9,919,230.59	9,406,108.28	5.2%	Not Met
Second Prior Year (2024-25)	6,706,802.25	7,600,857.73	N/A	Met
First Prior Year (2025-26)	5,603,500.00	5,800,652.98	N/A	Met
Budget Year (2026-27) (Information only)	4,800,567.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The district settled with the bargaining units for 5% off-schedule.

9B-1. Determining if the District's Ending Cash Balance is Positive

Note: If using an alternative CASH flow worksheet, DO NOT open and save the form CASH; this will lock 9B-1. Instead, hand-key the June 30 cash balance. An explanation will be needed in the TRC warning error, stating the use of the Alternative Cash Flow.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	12,387,838.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and is able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

	Object No.	Annual Total	JUNE
	CHANGES IN LIABILITIES:		
D-1	**(INCREASE)/DECREASE**		
	Accounts Payable/ Payroll/Due to Govt	9500-9599	100.0%	320,576
	Due to Other Funds	9610	100.0%	
	Temporary Loans	9615	0.0%	
	TRAN Payable	9641	0.0%	
	Unearned Revenue	9650-9659	100.0%	
	TOTAL CHANGE IN LIABILITIES		100.0%	320,576
D-2	**AUDIT ADJUSTMEN**	97xx	0.0%	
	NET INCREASE (DECREASE) IN CASH from changes in asssets, liabilities and audit adj		100.0%	(236,837)
E.	**NET CHANGE IN CASH: INCREASE/(DECREASE)**		100.0%	(3,809,920)
F.	**ENDING CASH (A +E)**			12,387,838
	ENDING CASH PLUS ACCRUALS			

Criteria and Standards Review (Form 01CS)

Criterion 10 Reserves

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

Data is extracted from Form MYP; otherwise, enter into 10A.1. **All Sonoma County LEAs' answers should be "NO" and skip to 10B.**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.
For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? NO
2. If you are the SELPA AU and are excluding special education pass-through funds: No district in Sonoma County should have a yes.
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

Data is extracted if Form MYP is complete; otherwise, enter line 1.

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	67,410,843.00	73,549,514.00	74,255,502.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	67,410,843.00	73,549,514.00	74,255,502.00

10C. Calculating the District's Budgeted Reserve Amount

All data is extracted from fund data and Form MYP; if completed, otherwise enter data for the two subsequent years.

Do not forget to enter fund 17 if the district has a stabilization arrangement, REU, or an unassigned/unappropriated amount in the Special Reserve Fund. See lines 5 – 7.

10D. Comparison of District Reserve amount to the Standard

If Not Met, please enter the explanation of the next step to meet the REU.

Criteria and Standards Review (Form 01CS)

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,022,325.00	2,206,485.00	2,027,665.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	758,332.16	558,000.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	1,131,126.63	1,136,126.63	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,345,110.56	0.00	0.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standad (Section 10B, Line 7):	**2,022,325.00**	**2,206,485.00**	**2,227,665.00**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation: (required if NOT met)

The District is not meeting REU in Year 2028-29. The district has developed a budget committee and will have a fiscal recovery plan in place by November 15, 2026 for reductions to be included in first interim and plans to meet REU in all years by first interim

Supplemental Information

S1 – S4. Read each question carefully and explain any "YES" answer.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — NO

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — NO

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — NO

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

District's parcel tax ends June 30, 2027. District is seeking a renewal from the voters.

Criteria and Standards Review (Form 01CS)

S5. Contributions

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

For 1a. Contributions: enter data in the projected column for the two subsequent years from MYP. All other data is extracted.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(2,586,540.18)			
Budget Year (2026-27)	(1,997,837.00)	(591,703.18)	(22.8%)	Not Met
1st Subsequent Year (2027-28)	(2,017,815.00)	19,978.00	0.1%	Met
2nd Subsequent Year (2028-29)	(2,118,706.00)	100,891.00	5.0%	Met

From District MYP (SCOE version)

		Year 1 -- Projection -- 2026-27			Year 2 -- Projection -- 2027-28			Year 3 -- Projection -- 2028-29		
Excess (Deficiency)		2,051,939	(2,289,195)	(237,256)	4,170,791	(1,991,026)	2,179,764	1,931,499	(2,064,808)	(133,309)
Transfers In	8910-8929	-		-	-		-	-		-
Transfers Out	7610-7629	-		-	-		-	-		-
Other Sources	8930-8979			-			-			-
Other Uses	7630-7699			-			-			-
Contributions	8980-8999	(1,997,837)	1,997,837	-	(2,017,815)	2,017,815	-	(2,118,706)	2,118,706	-
Total Transfers/Other Uses		(1,997,837)	1,997,837	-	(2,017,815)	2,017,815	-	(2,118,706)	2,118,706	-

Explain Not met response clearly and in detail.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

The district expects two NPS students to age out and with the SELPA distribution now funded ADA the Sp. Ed. revenues are projected to increase.

Complete 1b Transfers In, General Fund and 1c. Transfers Out, General Fund, similar to a contribution. Enter the data from MYP and explain "Not met".

1d. Impact of Capital Projects

Enter Yes or No to identify any capital project that may impact the general fund's operating budget.

S6. Long-term Commitments

S6A. Identification of the District's Long-term Commitments

Long-term commitments should identify any debt obligations that must be paid over time. As these commitments may be large in size and impact future years' fund balance. Information in this section should tie to the district's audit plan and any financing entered into during the current fiscal year. Do not include OPEB; that is included in S7A.

Criteria and Standards Review (Form 01CS)

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; the

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include lon than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	13	Fund 51 Bond Interest & Redemption Fund	obj. 74xx	94,036,386.00
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01 and 13	obj. 2xxx	5,093,333.00

Beginning principal balance is the June 30, 2025, balance less the balance due in one year. Ex. 96,506,367 – 2,469,891 = 94,036,386.00

No. of years remaining. Tip: You can combine all your bonds, and the years remaining will be the one with the most years left

Input the funding source serving this debt.

Where is the expense budgeted in the fund? An example is principal and interest in a debt fund.

From 2024-25 Audit Report

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2025 consisted of the following:

	Restated Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Balance Due In One Year
Governmental Activities					
General obligation bonds	$ 97,590,583	$ 1,305,784	$ 2,390,000	$ 96,506,367	$ 2,469,981
Unamortized premium	4,302,889	-	314,344	3,988,545	314,344
Total general obligation bonds	101,893,472	1,305,784	2,704,344	100,494,912	2,784,325
Compensated absences*	6,451,747	-	129,295	6,322,452	1,229,119
Net OPEB liability	11,665,368	-	4,429,814	7,235,554	-
Net pension liability	54,902,180	-	260,930	54,641,250	-
Total	$ 174,912,767	$ 1,305,784	$ 7,524,383	$ 168,694,168	$ 4,013,444

Enter both principal and interest payments for current and future years. Payments are found in the district's audit. See the example below. If the annual payment increased over the prior year, please explain.

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	5,248,093.00	7,981,218.00	6,463,518.00	6,751,490.00
Supp Early Retirement Program				
State School Building Loans				

B. General Obligation Bonds (continued)

The annual requirements to amortize the District's outstanding general obligation bonds at June 30, 2025 are as follows:

Year Ended June 30,	Principal	Interest	Subsidy	Total
2026	$ 2,469,981	$ 2,915,862	$ (137,750)	$ 5,248,093
2027	5,365,614	2,684,479	(68,875)	7,981,218
2028	3,399,159	3,064,359	-	6,463,518
2029	3,776,488	2,975,002	-	6,751,490
2030	4,006,114	2,905,523	-	6,911,637
2031 - 2035	19,824,821	16,448,793	-	36,273,614
2036 - 2040	20,885,237	22,534,553	-	43,419,790
2041 - 2045	16,700,091	10,676,774	-	27,376,865
2046 - 2047	8,205,000	316,751	-	8,521,751
Accretion	11,873,862	(11,873,862)	-	-
Total	$ 96,506,367	$ 52,648,234	$ (206,625)	$ 148,947,976

Criteria and Standards Review (Form 01CS)

S8C. Identification of Decreases to Funding Sources used to Pay Long-term Commitments

Enter Yes or No in item 1. If yes, an explanation is required

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

Data comes from the Actuarial Report or Audit Report. A new actuarial study is due every two years, with a roll-forward value done in between.

Answer questions in items 1 & 2, then enter all applicable data for items 3-5. There are no extractions in this section except the budget year data on line 5b.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — answer accordingly

2. For the district's OPEB:
a. Are they lifetime benefits? — answer accordingly
b. Do benefits continue past age 65? — answer accordingly
c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:
Description needed here to tell about eligibility criteria and any amounts retirees are required to contribute toward their own benefits.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	3,713,792	See item A below
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	3,713,792	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Actuarial June 30, 2025	

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2026-27 Budget →		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	See item B below 302,364	319,511	326,610
d. Number of retirees receiving OPEB benefits	See item C below 14	14	14

Total OPEB Liability and Net OPEB Liability as of June 30, 2025 Valuation Date

	Total
Active: Pre-65 Benefit	2,830,800
Active: Post-65 Benefit	$0
Subtotal	$2,830,800
Retiree: Pre-65 Benefit	$882,992
Retiree: Post-65 Benefit	$0
Subtotal	$882,992
Subtotal: Pre-65 Benefit	$3,713,792
Subtotal: Post-65 Benefit	$0
Total OPEB Liability (TOL)	$3,713,792
Fiduciary Net Position as of June 30, 2025	$0
Net OPEB Liability (NOL)	$3,713,792

A

ELIGIBLE RETIREES

Age	Total
Under 50	0
50 – 54	0
55 – 59	3
60 – 64	11
65 – 69	0
70 – 74	0
75 – 79	0
80 – 84	0
85 – 89	0
90 and older	0
Total	14

C

The following table shows the "pay as you go" projection of annual payments for the employer share of retiree health costs as well as the projected annual amount of the implicit rate subsidy. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes.

Year Beginning July 1	Employer Share of Retiree Premium	Implicit Rate Subsidy	Total Projected Benefit Payments
2025	$271,964	$59,038	$331,002
2026	$273,090	$29,274	$302,364
2027	$294,658	$24,853	$319,511
2028	$295,404	$31,206	$326,610
2029	$285,527	$26,552	$312,079
2030	$232,469	$19,049	$251,518
2031	$238,117	$22,224	$260,341
2032	$262,770	$21,205	$283,975
2033	$268,696	$33,356	$302,052
2034	$380,437	$57,785	$438,222

B

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Criteria and Standards Review (Form 01CS)

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

If the district has a self-insured plan outside of RESIG, section S7B must be filled out.

S8A. / S8B. / S8C. Cost Analysis of District's Labor Agreements – Certificated (Non-management), Classified (Non-Management), and Management Employees

Enter the full-time equivalent (FTE) positions

Answer Question 1: Yes or No, and follow the instructions on which other applicable sections are required depending on the situation. FTEs excludes charters that do not roll to general fund.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	130.5	125.0	124.0	124.0

Data must be entered for all years.

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **Yes**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations settled; public disclosure documents have been filed with the COE

Complete questions 2 -3

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	March 14, 2026
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	March 14, 2026
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	June 1, 2026

Criteria and Standards Review (Form 01CS)

Negotiations settled; public disclosure documents have NOT been filed with the COE

In addition to questions 2 and 3, complete 4 and 5.

4.	Period covered by the agreement:	Begin Date:	July 1, 2026	End Date:	June 30, 2027
5.	Salary settlement:		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		Yes	Yes	Yes
	One Year Agreement				
	Total cost of salary settlement		150,000	155,000	160,000
	% change in salary schedule from prior year		2%		
	or				
	Multiyear Agreement				
	Total cost of salary settlement				
	% change in salary schedule from prior year (may enter text, such as "Reopener")				

Negotiation NOT settled

Complete questions 6 and 7

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year

Complete the Next Sections Regardless of the Settlement Status

Health and Welfare (H&W) Benefits

Complete 1 – 4

	Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	45,000	45,000	45,000
3.	Percent of H&W cost paid by employer	85%	85%	85%
4.	Percent projected change in H&W cost over prior year	8%	0.0%	0.0%

Prior Year Settlements

Yes or No, if yes, please explain the new costs

Criteria and Standards Review (Form 01CS)

Certificated (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Step and Column Adjustments

Complete item 1 – 3

Certificated (Non-management) Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	15,567	16,000	16,500
3. Percent change in step & column over prior year	2%	2%	2%

Attrition (layoffs and retirements)

Complete questions 1 and 2

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

S9 and S 10. LCAP- Complete all fields

S9.	**Local Control and Accountability Plan (LCAP)**	
	Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.	
	DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.	
	1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
	2. Adoption date of the LCAP or an update to the LCAP.	June 17, 2026
S10.	**LCAP Expenditures**	
	Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.	
	DATA ENTRY: Click the appropriate Yes or No button.	
	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

Additional Fiscal Indicators

Answer questions with Yes or No, except for item A3. Which is automatically completed based on data in criterion 2. See the next page for an example.

Criteria and Standards Review (Form 01CS)

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A3. The district is expecting enrollment to decline in 2026-27 similar to 2025-26.

A9. Effective 7/1/2026 the district has a new CBO.

End of School District Budget Criteria and Standards Review

Artificial Intelligence (AI) as a Thought Partner for CBOs

Supporting Budget Monitoring, Planning, and Transparent Communication



What AI Should (and Should NOT) Do

AI is a powerful tool, not a human replacement

AI SHOULD:

- Draft and summarize information
- Translate financial data into clear narratives
- Support scenario planning and communication prep
- Improve consistency and efficiency

AI SHOULD NOT:

- Make decisions
- Replace professional judgment
- Be trusted without verification
- Be used with sensitive or protected data

Uses of AI for CBOs



Budget Monitoring

- Summarize budget vs. actuals
- Identify trends or anomalies
- Draft plain-language explanations of variances

Financial Planning

- Model multi-year scenarios
- Explain trade-offs and risks
- Align budgets to LCAP and strategic goals

Communication & Transparency

- Draft board agenda narratives
- Prepare community FAQs
- Translate technical finance into accessible language

Operational Efficiency

- Audit prep summaries
- Policy/procedure drafts
- Vendor comparison summaries

How to Get High-Quality AI Output

AI performance improves when leaders provide:

- Clear Context
- Defined Tasks
- Grounded Inputs

Does your prompt have all the right P.A.R.T.S?

Use this structure for every prompt:

P–Persona
"Act as a California school district CBO managing structural deficit with declining enrollment, and rising staffing costs."

A – Act
"Analyze this budget and identify 3 deficit mitigation strategies."

R – Requirements
"Include ADA trends, staffing ratios, and 3-year projections."

T – Tone
"Use a concise, board-ready tone."

S – Source
"Use the attached budget and enrollment data…"

Example Prompts for CBOs

Budget Analysis

"Act as a CBO. Analyze this budget and identify 3 risks and mitigation strategies. Include assumptions and fiscal impact."

Board Communication

"Draft a one-page board summary explaining budget reductions, using a neutral and transparent tone."

Scenario Planning

"Explain the impact of a 3% enrollment decline on the district's 3-year projection and identify trade-offs."

Community Messaging

"Draft a FAQ addressing community concerns about staffing reductions in a clear and reassuring tone."

The best way to get better with AI is to keep using it. Start small, refine your prompts, and build up from there.

Data Privacy & Compliance (Non-Negotiable)

🚫 NEVER INPUT:

- Student personal information
- Personnel records
- Confidential negotiations

⚠️ USE CAUTION:

- Internal documents (unless system is secure)

☑ SAFE TO USE:

- Public documents
- Policy questions
- Aggregated or scrubbed data

Reminder: All student data protections still apply.

5. Human Accountability

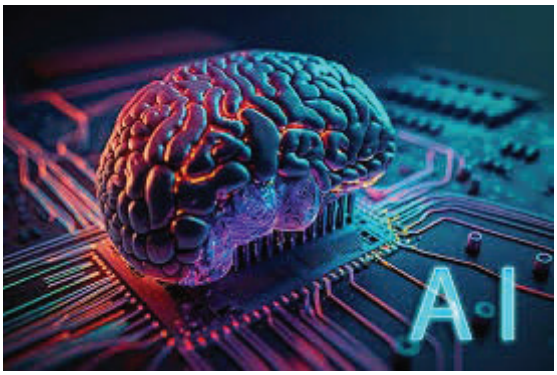
AI can:

- Support thinking
- Generate drafts
- Improve clarity

AI cannot:

- Understand community nuance
- Make ethical decisions
- Be held accountable

👉 **Humans remain fully responsible for all outputs**



Communicating with the Board & Public

Best Practices:

- Use AI to **clarify**, not replace your voice
- Ensure messaging reflects **district values and context**
- Anticipate stakeholder questions
- Maintain **transparency and trust**

Key Reminder:

AI outputs are a **starting point**—final messaging must reflect **human leadership and judgment**

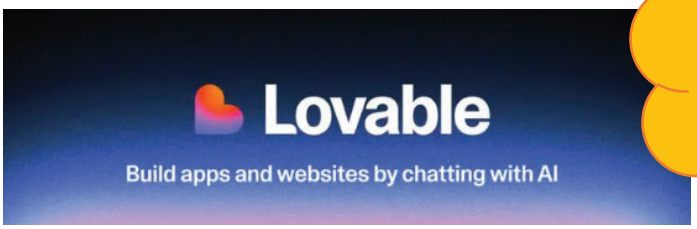
Different ideas!

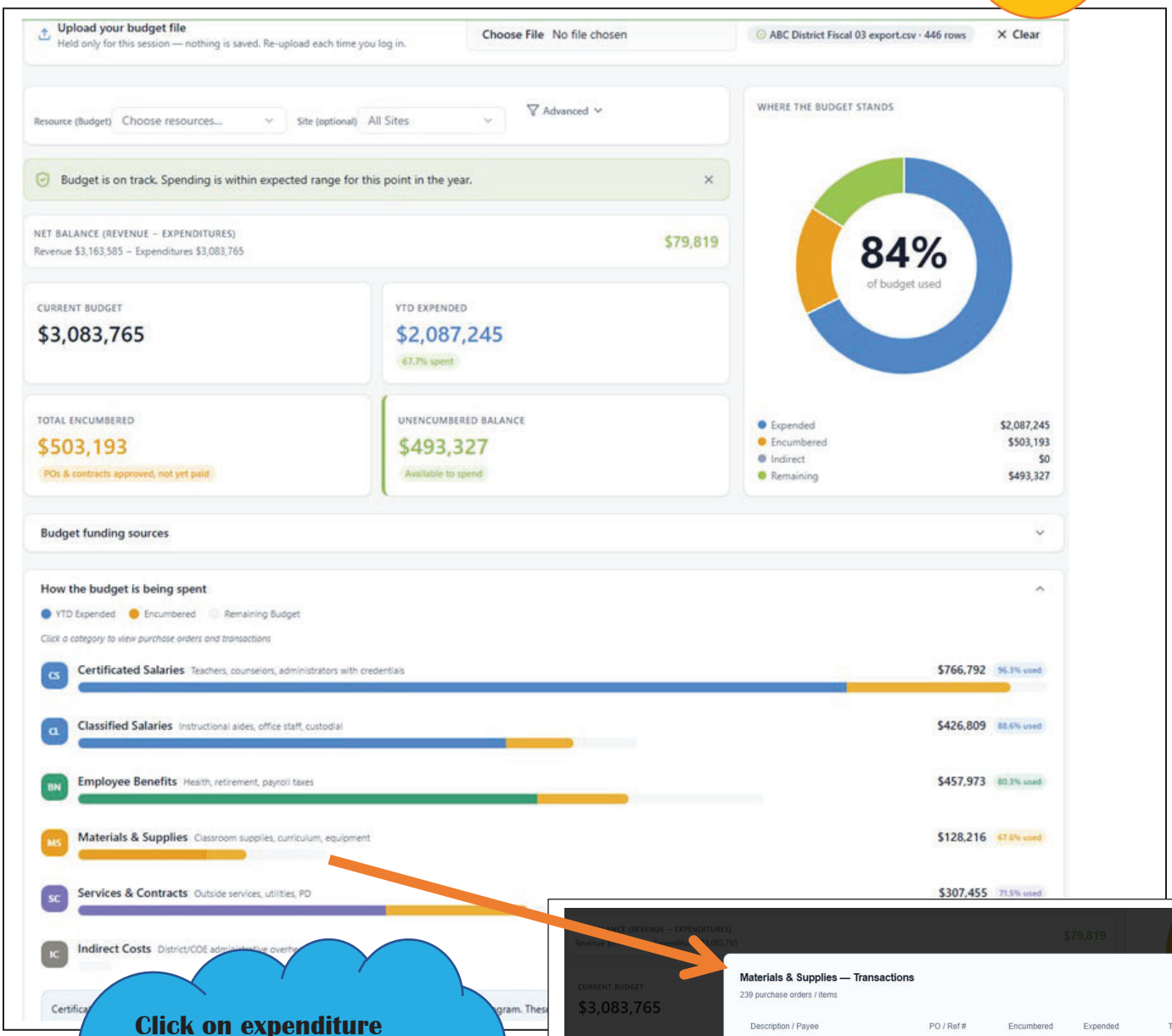
- Create a presentation using **Gamma** by entering the narrative and MYP for the board presentation.
- Create an podcast of your LCAP using NotebookLM and upload the LCAP
- Create a dashboard for the budget using **Lovable App**
- Create a narrative by using Gemini or ChatGPT, using clear and detailed facts.

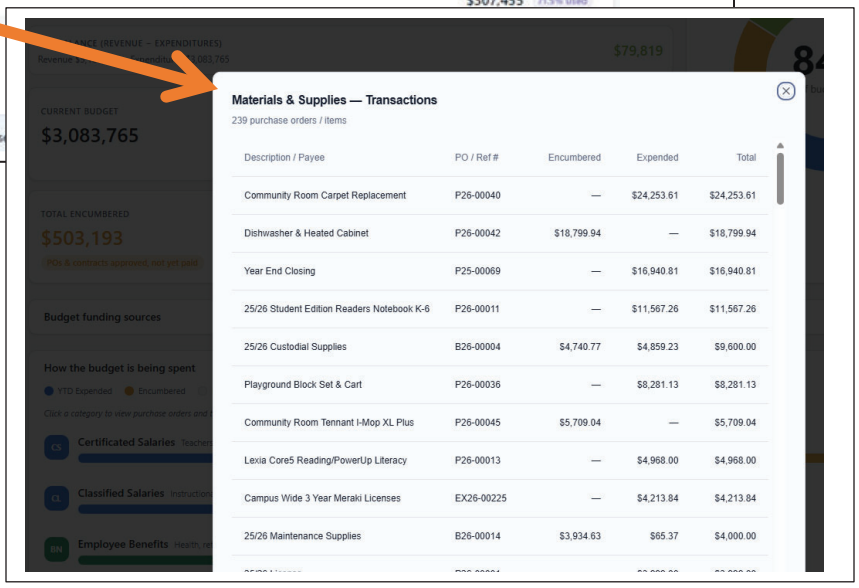
  The ideas are endless!

"Artificial Intelligence is not the Future, it is the Present"

Export Fiscal 03 from Frontline and import CSV file to create customized dashboard

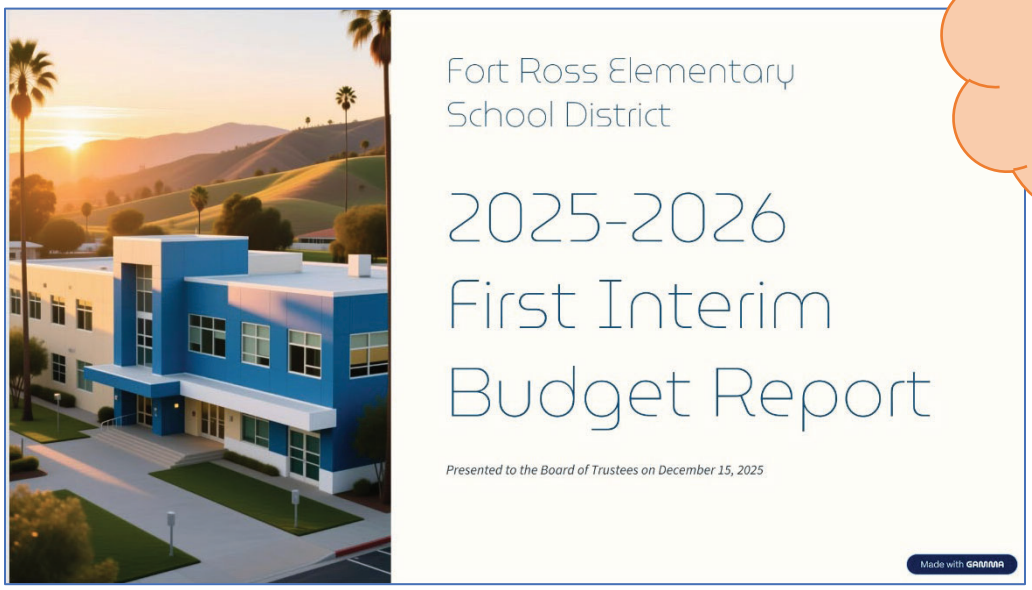


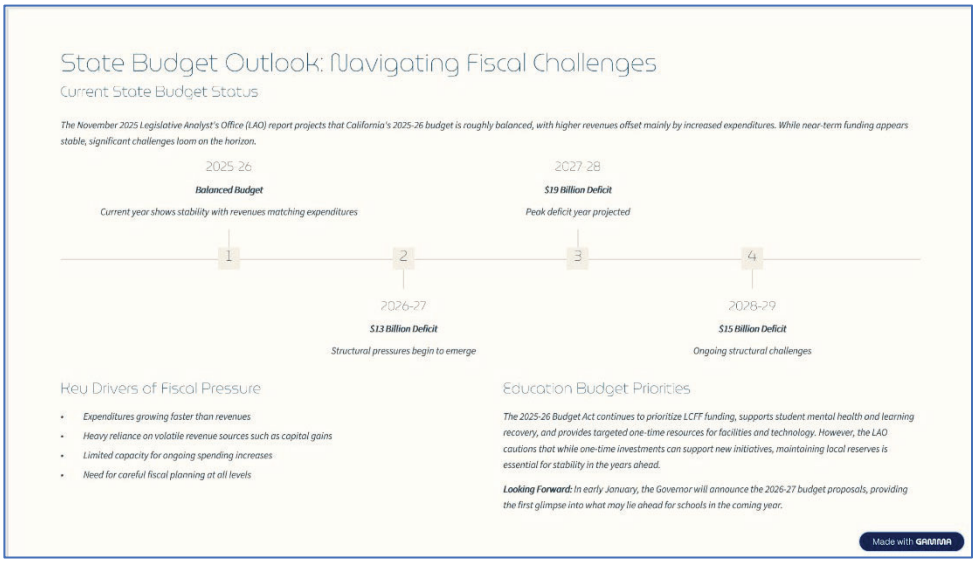


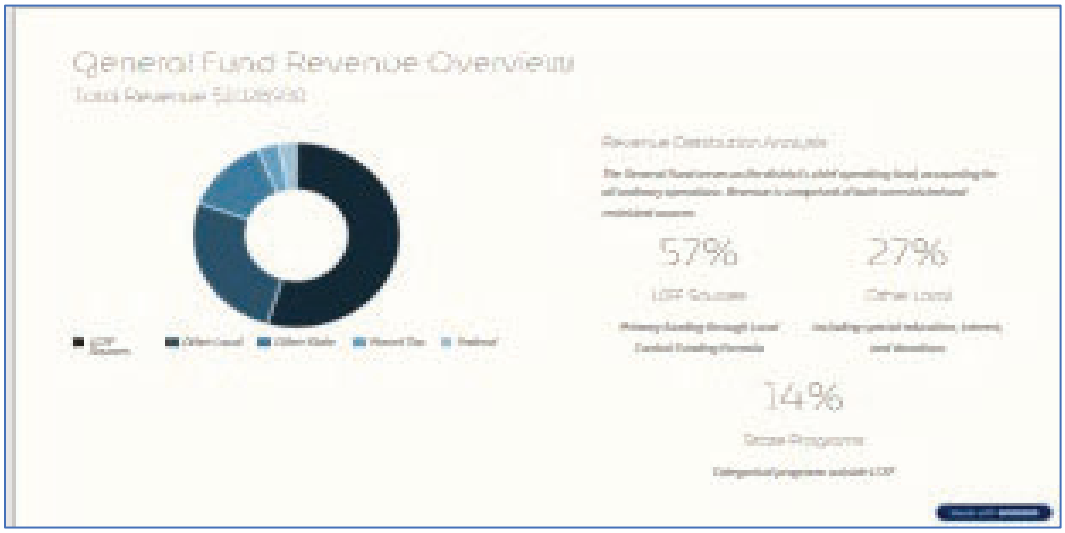


Click on expenditure category for detailed descriptions including PO #s, encumbrances and total amount expended to date!

Import Narrative and MYP into GAMMA and create a board presentation in minutes!







STEP 5 – BEFORE PRESENTING TO THE BOARD UPDATE BUDGET MODEL WITH SACS 9791 BEGINNING BALANCES

Export the current SACS ***calculated*** 2026-2027 beginning fund balances (9791 object codes) and add them into a Frontline ERP Budget Model as 2026-2027 beginning budget balances.

- Balances to appear in the Frontline ERP budget reports and the adopted budget column of the 2026-2027 Frontline fiscal reports
- Most current, calculated balances from the SACS Budget Dashboard with **Data Type: *Budget 2026-2027*** for loading into the budget model. **(OB27-XX)**

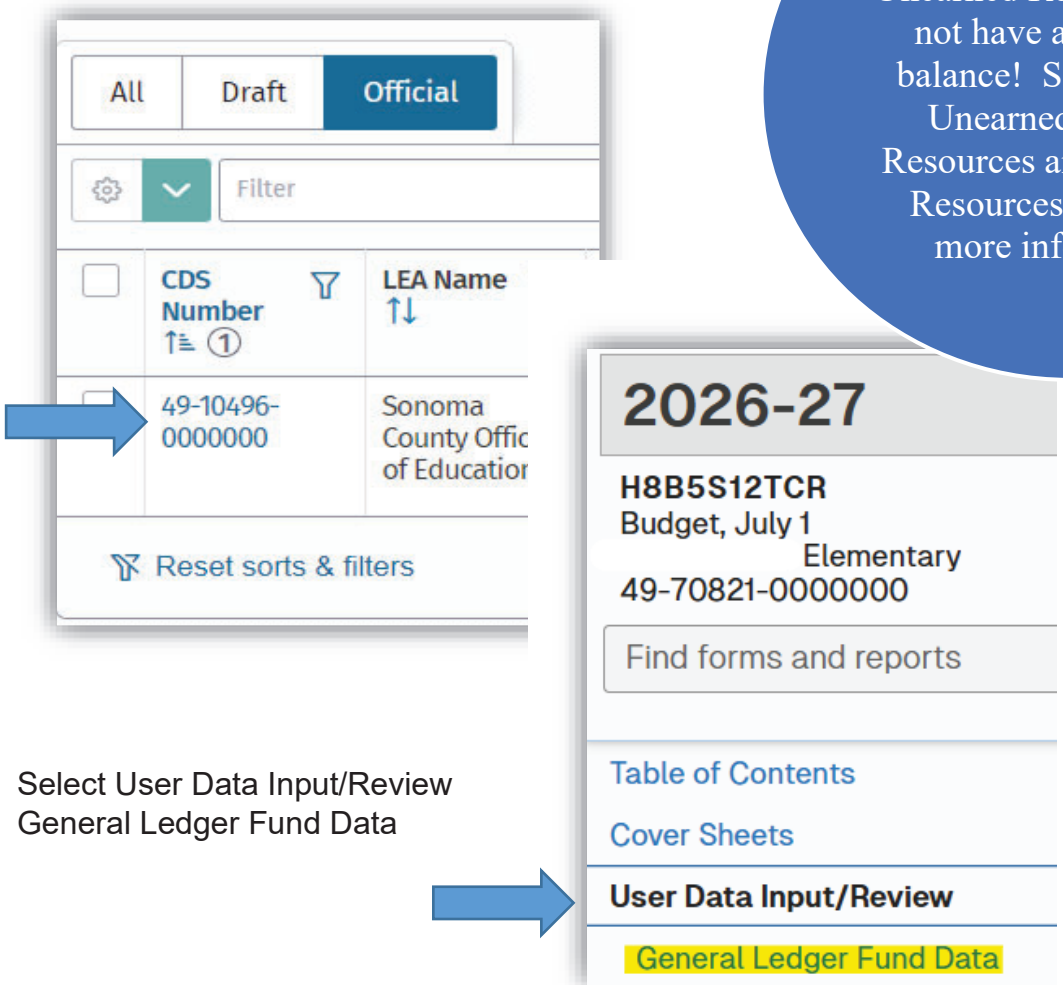


Before you "submit" your budget model enter Beginning Fund Balances in Frontline budget model so that the balances in the Frontline budget model match to SACS for the adopted budget.

SACS computes these balances using the current FY26 projected ending balances. The SACS software **does not** use your model amounts.

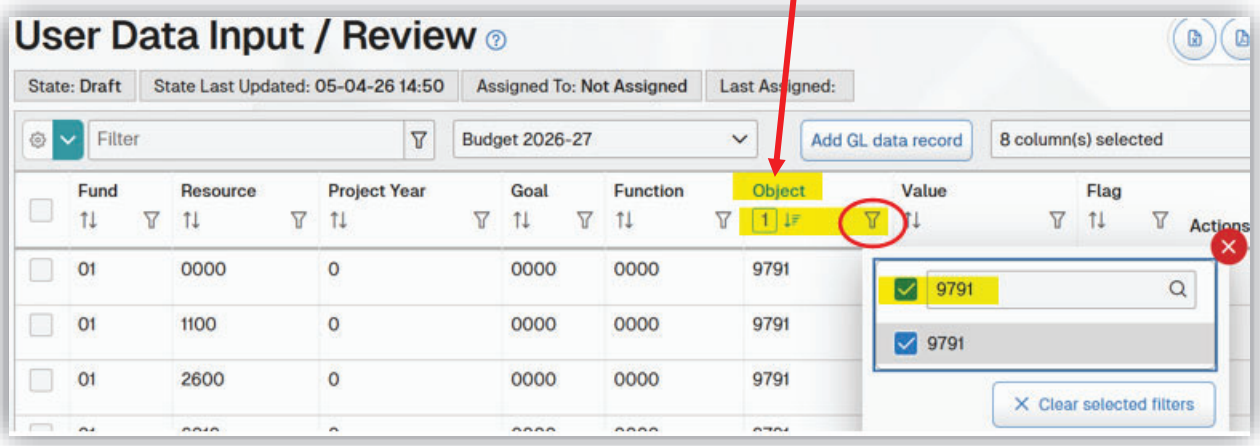
- Open SACS
- From the Dashboard Click on CDS Number

Resources subject to Unearned Revenue should not have a beginning balance! See Common Unearned Revenue Resources and Balancing Resources section for more information.

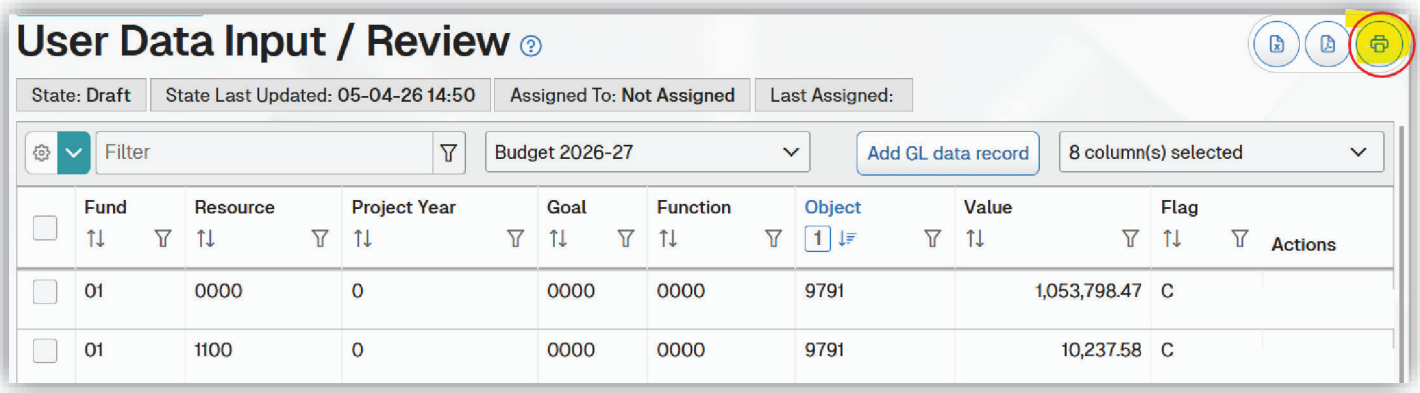


- Select User Data Input/Review
- General Ledger Fund Data

- Click on the **Object** column header to sort list by **Object Code**
- Click on the filter Icon, enter 9791, then click on
- 9791 object



- Data Type: Budget 2026-27
- Select the Printer Icon from the upper right-hand corner
- ***Save as a PDF*** to send with the Fiscal Year Startup Form to helpdesk@scoe.org



Example of SACS Page for 9791 Ending Fund Balances

Use the printout to enter in Frontline ERP Budget Entry for estimated Beginning Fund Balances. These will will be updated to Actuals after your District is closed in FY26.

LEA: **Elementary, 5/4/2026 3:24:21 PM**
Period: Budget, July 1
Fiscal Year / Type of Data: 2026-27 Budget

Fund	Resource	Project Year	Goal	Function	Object	Amount	Flag
01	0000	0	0000	0000	9791	1,053,798.47	C
01	1100	0	0000	0000	9791	10,237.58	C
01	2600	0	0000	0000	9791	40,086.01	C
01	6019						C
01	6300						C
01	6500	0	0000	0000	9791	60,178.64	C
01	6546	0	0000	0000	9791	384.00	C
01	6547	0	0000	0000	9791	178.00	C
01	6762	0	0000	0000	9791	3,649.47	C
01	6770	0	0000	0000	9791	1,067.13	C
01	7435	0	0000	0000	9791	8,367.13	C
01	7810	0	0000	0000	9791	191.00	C
01	9010	0	0000	0000	9791	102,131.22	C
08	8210	0	0000	0000	9791	3,083.50	C
14	0000	0	0000	0000	9791	113,564.56	C
17	0000	0	0000	0000	9791	205,947.27	C

Show total on form subtotaled by roll out value

Total number of records: 16
Total amount: 1,618,853.83

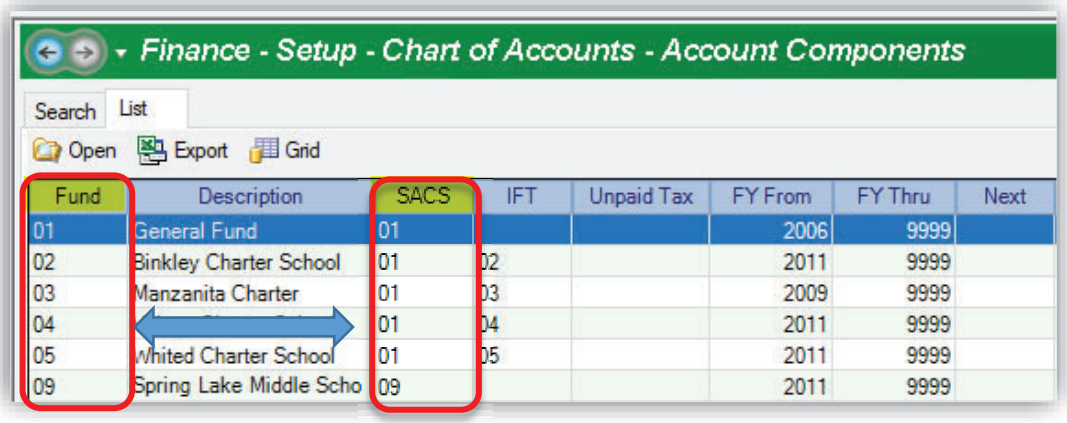
Note: Fund 51 Bond Interest & Redemption does not reside in Frontline ERP; therefore, beginning fund balance will not entered in Budget Entry.

SACS Rollup Values

The SACS Beginning Fund Balances have “Roll up” values that must be “Rolled out” when inputting into your Budget Model. This is a requirement for Funds, but not required for Resources. Districts can determine if you want to “Roll out” by Resource.

Example Fund 03 Rolls up to Fund 01

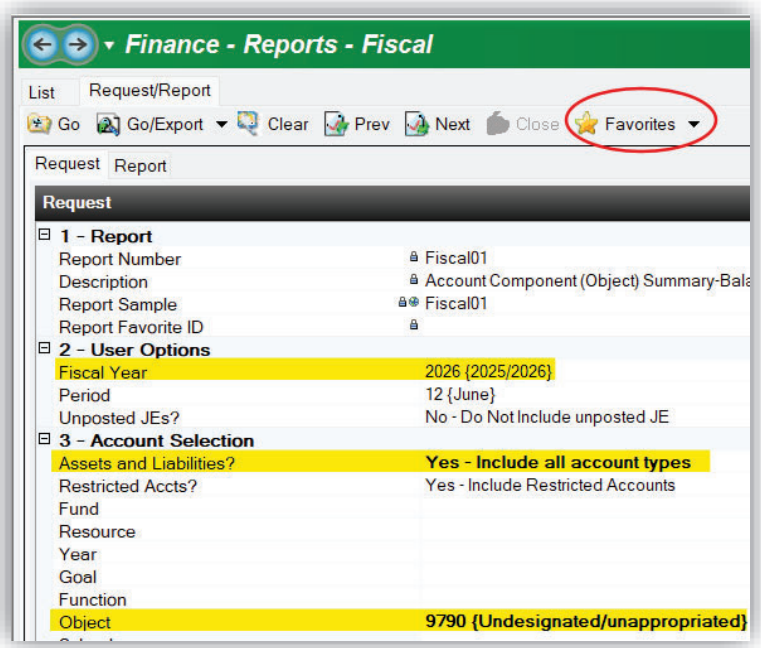
The Beginning Fund Balance must be entered as Fund 01 and Fund 03



Required - SACS Roll Out Values by Fund

Must "Roll out" and separate beginning balances by Fund and verify the total balances with SACS Fund Balances. Run the Fiscal01 to get estimated Ending Fund Balances by Fund to enter estimated Beginning Fund Balance in the Budget Model using Budget Entry.

Go to Finance – Reports – Fiscal – Fiscal01 Account Object Summary-Balance



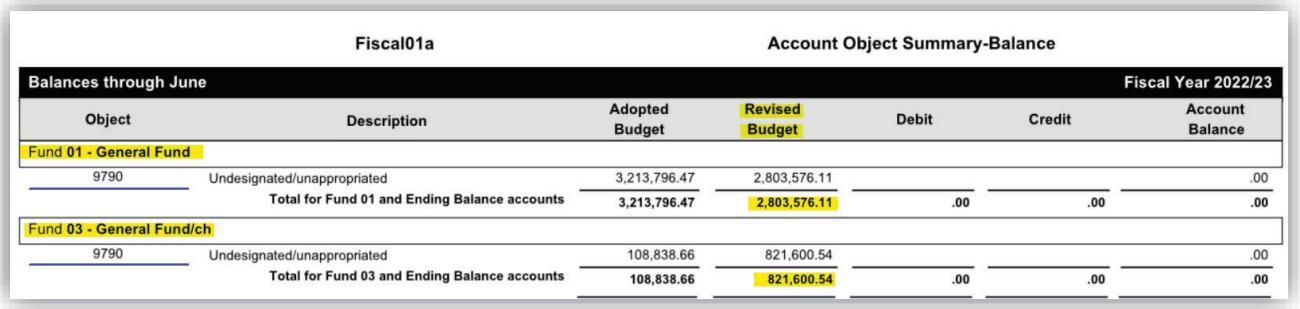
2 – User Options

- Fiscal Year: 2026 {2025/2026}

3 – Account Selection

- **Assets and Liabilities?** Yes – Include all account types
- **Object:** 9790

Example: Fiscal01 By Fund: "Roll out" Fund 03 from Fund 01

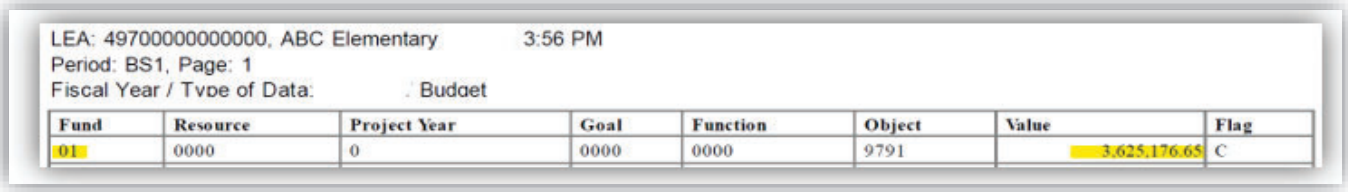


Fiscal01a — Account Object Summary-Balance

Balances through June — Fiscal Year 2022/23

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 01 - General Fund						
9790	Undesignated/unappropriated	3,213,796.47	2,803,576.11			.00
	Total for Fund 01 and Ending Balance accounts	3,213,796.47	2,803,576.11	.00	.00	.00
Fund 03 - General Fund/ch						
9790	Undesignated/unappropriated	108,838.66	821,600.54			.00
	Total for Fund 03 and Ending Balance accounts	108,838.66	821,600.54	.00	.00	.00

Example SACS: Fund 03 "Rolled Up" to Fund 01



LEA: 49700000000000, ABC Elementary 3:56 PM
Period: BS1, Page: 1
Fiscal Year / Type of Data: Budget

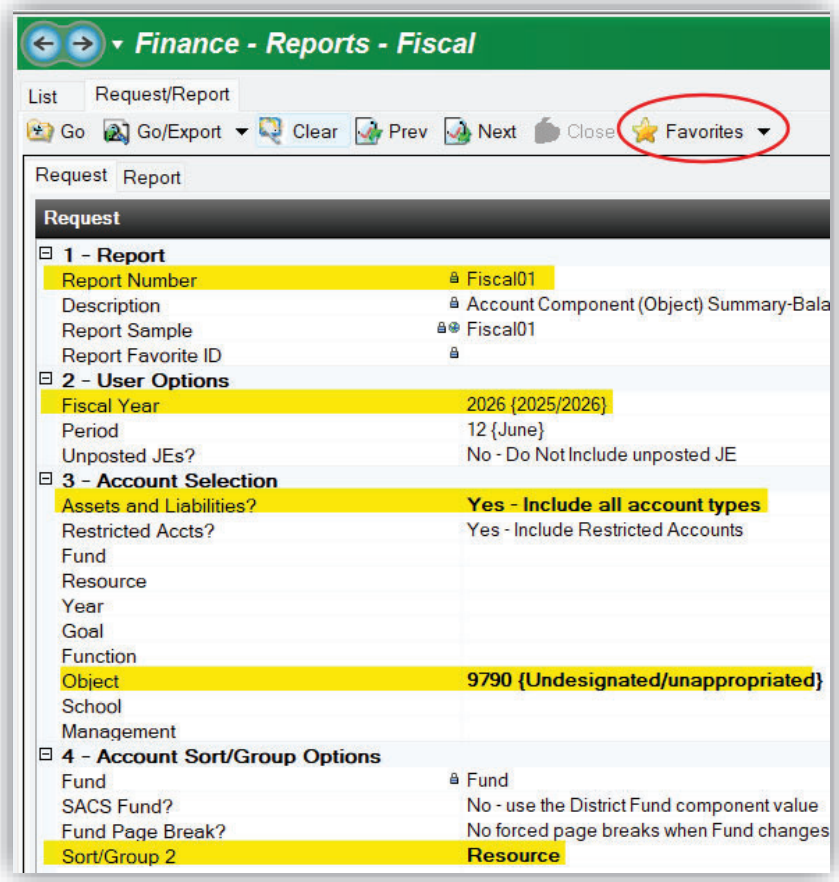
Fund	Resource	Project Year	Goal	Function	Object	Value	Flag
01	0000	0	0000	0000	9791	3,625,176.65	C

- Enter the Estimated Beginning Fund Balances based on the Fiscal01 in the Budget Model in Budget Entry

Optional - SACS Roll Out Values by Resource

District can determine if Resources are to be “Rolled out” for Unrestricted 0XXX or Restricted Local 90XX or leave as the SACS Roll up value.

Go to Finance – Reports – Fiscal – Fiscal01 Account Object Summary-Balance



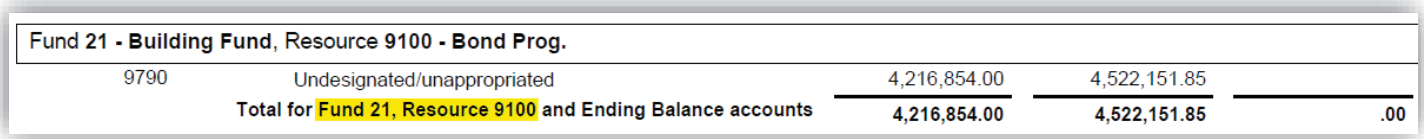
2 – User Options
Fiscal Year: 2026 {2025/2026}

3 – Account Selection
Assets and Liabilities? Yes – Include all account types

Object: 9790

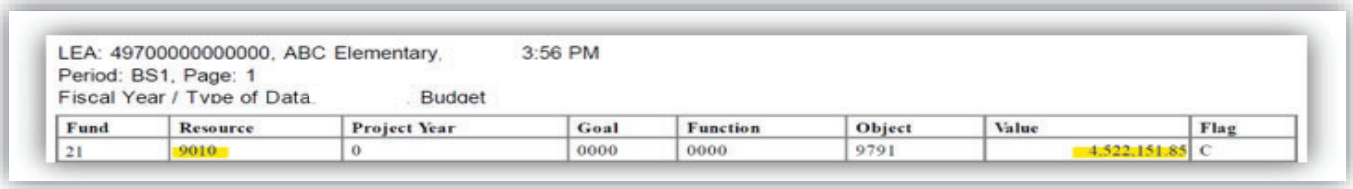
4– Account Sort/Group Options
Sort/Group 2: Resource

Example: Fiscal01 By Resource: “Roll out” Resource 9100 from 9010



Fund 21 - Building Fund, Resource 9100 - Bond Prog.				
9790	Undesignated/unappropriated	4,216,854.00	4,522,151.85	
	Total for Fund 21, Resource 9100 and Ending Balance accounts	**4,216,854.00**	**4,522,151.85**	**.00**

Example: SACS Resource 9100 “Rolled Up” to Resource 9010



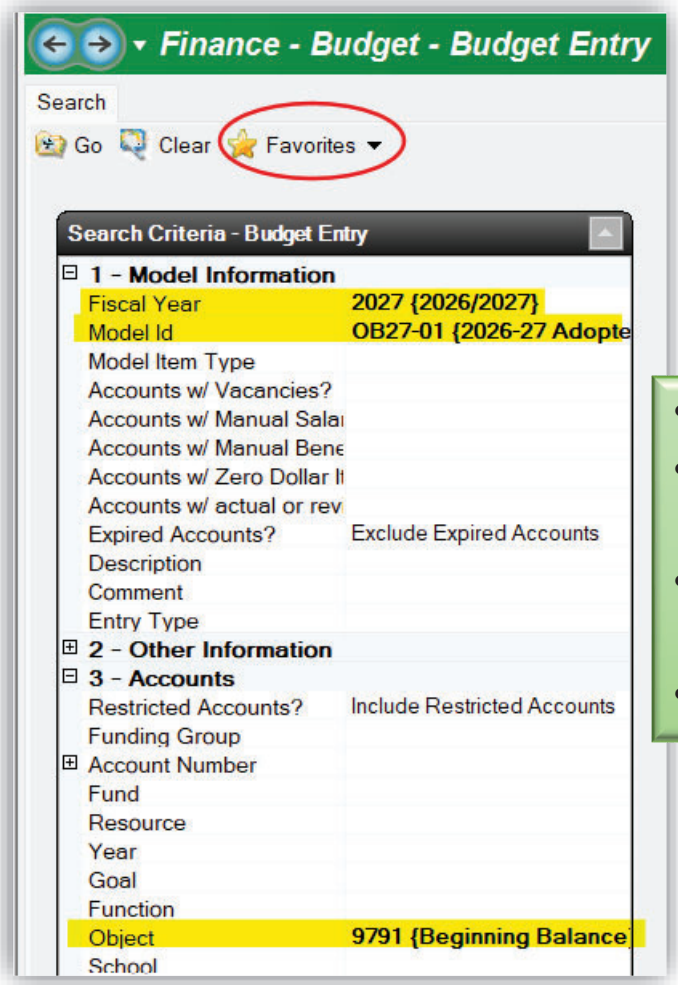
LEA: 49700000000000, ABC Elementary, 3:56 PM
Period: BS1, Page: 1
Fiscal Year / Type of Data: Budget

Fund	Resource	Project Year	Goal	Function	Object	Value	Flag
21	9010	0	0000	0000	9791	4,522,151.85	C

- Optional to enter the estimated Beginning Fund Balances in the Budget Model in Budget Entry based on the Fiscal01 as 9100 or use the SACS value 9010

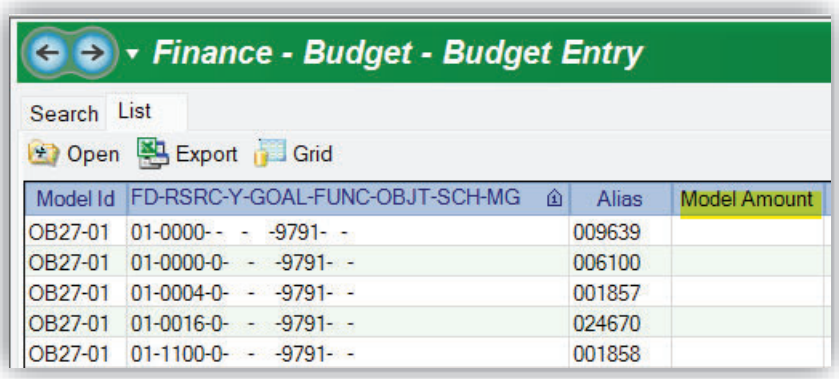
Enter SACS Calculated Fund Balances in Budget Model

Go to Finance – Budget – Budget Entry



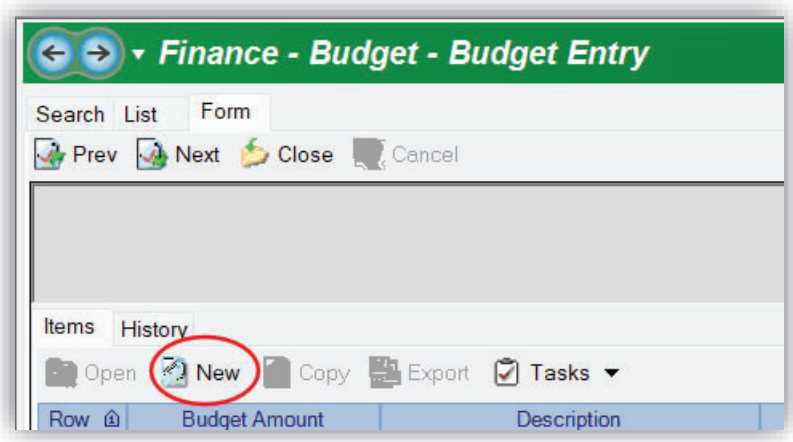
- **Fiscal Year**: 2027 {2026/2027}
- **Model Id**: OB27-XX (Enter or select from Drop Down)
- **Object**: 9791 {Beginning Balance}
- Click **GO** to create list

- Open each line to update the Beginning Balance Model Amount

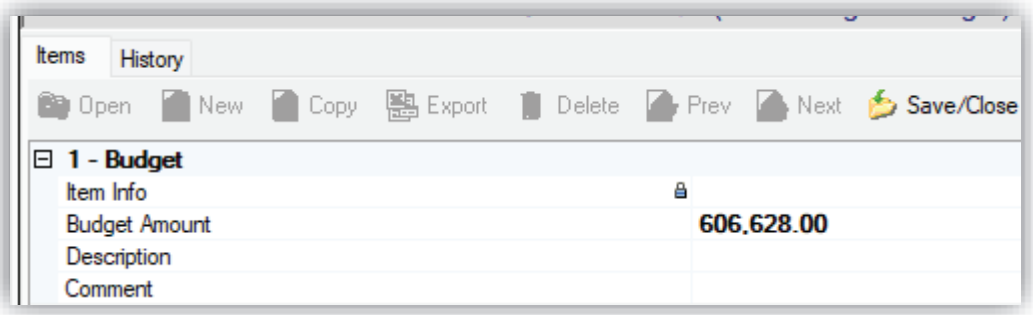


Budget Entry

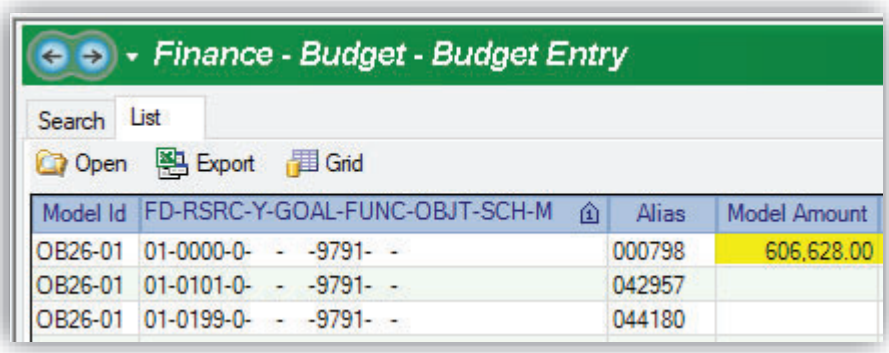
- Click New



- Enter the amount by Fund and Resource
- Small Save/Close
- Big Save/Close



- There are now SACS Calculated Beginning Balances in the model



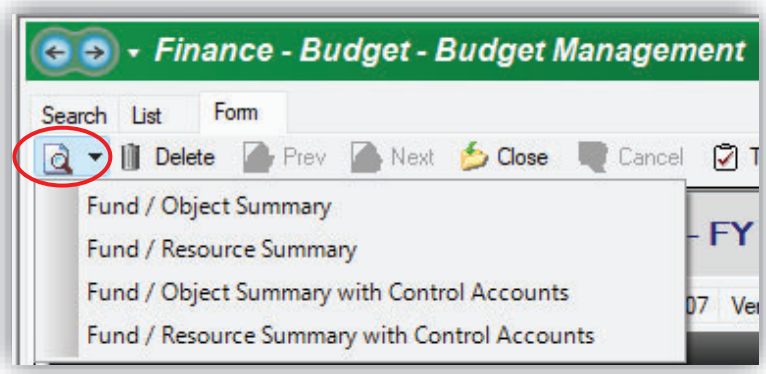
STEP 6 - SUBMIT FY27 BUDGET MODEL IN FRONTLINE ERP

Once you have completed your data entry for the budget, and reviewed and approved all budget line items, you are ready to submit the model.

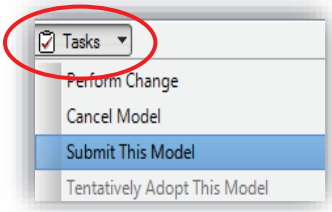
Submit the Model

Go to Finance – Budget – Budget Management

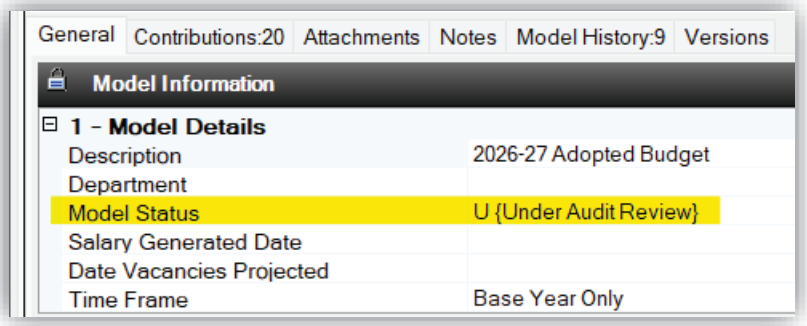
- **Fiscal Year**: 2027 {2026/2027}
- Click Go to create a list of models
- Open the desired model
- Go to the Preview Button  , to create a snapshot
- Review and resolve any errors on the reports **before** submitting the budget model
- Review last page to see if budget in ***expired accounts or balance when Fund Balance is not allowed***



- Go to Task to Select **Submit This Model**



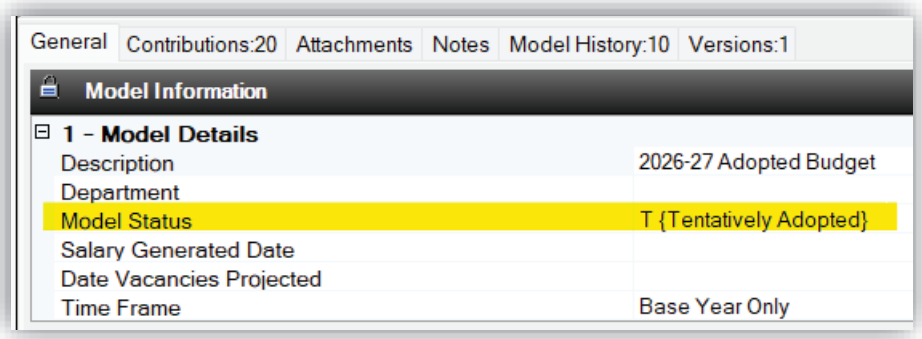
- Create Comment and Click Submit
  - The software will ***LOCK*** the budget model, and change the status to **U {Under Audit Review}**
- Open the Model and verify the change is listed on the History Tab
- Confirm that the model status is in: **U {Under Audit Review}**



STEP 7 - SUBMIT FISCAL YEAR START UP FORM TO SCOE IT

Complete and Submit the Fiscal Year Start-Up Form requesting budget model status move to Tentatively Adopted.

- Run FY27 *Fiscal50 SACS Component Validation Errors* (refer to Step 2)
- Review TRC (Technical Review Check) and confirm that all errors have been addressed
- Must provide the SACS print out for 9791 balances when submitting the Start-Up Form
- Resources that have beginning balances that do **NOT** allow ending fund balances, must be cleared in current fiscal year.
    - You will need to be sure to pull these balances out and not budget for them
    - **Must Note** this on the SACS printout that these resources will be moved and not budgeted
    - **Sign and Date the Fiscal Year Start Up Form**
    - **District must submit the signed and dated form by: June 18, 2026**
      Submit form by email to: *helpdesk@scoe.org*
        - SCOE IT then reviews and confirms 9791 balances and all requirements
        - SCOE IT will **update** the Budget Model to **T {Tentatively Adopted}** Status



NOTE: Tentative Budget Journal Entries (TB) will be created. Once the Budget Model moves forward and is adopted the system will delete the Tentative Budget Journal Entries.

- Remember that each time you change your budget model in Frontline ERP after your initial import into the SACS Budget Dashboard the entire extraction and import process noted above must be performed again to ensure that the data contained in the dashboard is the most accurate.
- If this is your Final import, be sure to complete the 9791 Balance update after completing the extraction process

FISCAL YEAR START-UP FORM 2026-2027

Tentative Roll Forms due by Thursday, June 18, 2026

From: _____ **Model ID:** _____
District/Charter Name Example: OB27-01

Submitted by (Name/Title): _____ **District #:** _____

Tentative Roll - Done immediately **prior** to going to the school board for approval.

- ☐ FY26 Fiscal50 report shows no validation errors with account balances. (Provides assurance that there are no dollars associated with invalid accounts)
- ☐ FY27 Budget Model passes Import/General Ledger TRC checks in the SACS Application. (Provides a double check that there are no problems with accounts that may need to be changed after the SACS extraction)
- ☐ 9791 Beginning Balances have been loaded into the OB27-XX model (refer to Next Fiscal Year Handbook)
- ☐ With submission of this form you have:
  - Verified that your budget model and SACS 9791 balances are the same (exception for rounding)
  - Provided the 9791 SACS balances used for the Original Budget model with this form
  - Submit your OB27-XX model Budget Management in the Budget Model in Tasks

- **Fiscal Year Start Up Form** must be completed and returned to a SCOE IT no later than Thursday, **June 18, 2026**.

- Submit Signed and Dated form with back up documentation to helpdesk@scoe.org

- IT will roll your budget to **T {Tentatively Adopted}** status (Creates a tentative budget journal, creates new tentative journal if already at Partial Tentative)
- **Tentative** status allows LEA to prepare/process requisitions in the 2026-27 fiscal year with budget and account verification

Authorized Signature: _____ Date: _____

Step by Step Process

1. District will create their **Original** budget. The status of the original budget will be set to **Open**.
2. District will submit their budget model in Frontline ERP. The status will update to **U {Under Audit Review}.** The budget will be Locked.
3. District will submit this form (Fiscal Year Start-Up Form to SCOE IT)
4. Once the budget is updated by SCOE IT to **T {Tentatively Adopted}** creating the journal entries, Districts will then be able to submit requisitions against tentative fund balances.
5. District will present their Tentative Budget to their local school board for Board Approval. The Budget is Locked and remains **Tentatively Adopted**. If the Board approves the budget, District moves status to **B {Board Approved}** in Frontline ERP. If the board does not approve or requests changes then the Budget status can be returned to Open, by SCOE IT upon request.
6. Once the Budget is approved by the District and County Office, the LEA's Fiscal Advisor will update the model to P {Posted}, meaning the Budget Model has been approved. This will unpost Tentative journal entries and post Adopted Budget journal entries.

********IMPORTANT NOTE********

If a District needs to be returned to OPEN (make changes) they must resubmit this form again

STEP 8 - DISTRICT PRESENTS TENTATIVE BUDGET TO THE SCHOOL BOARD

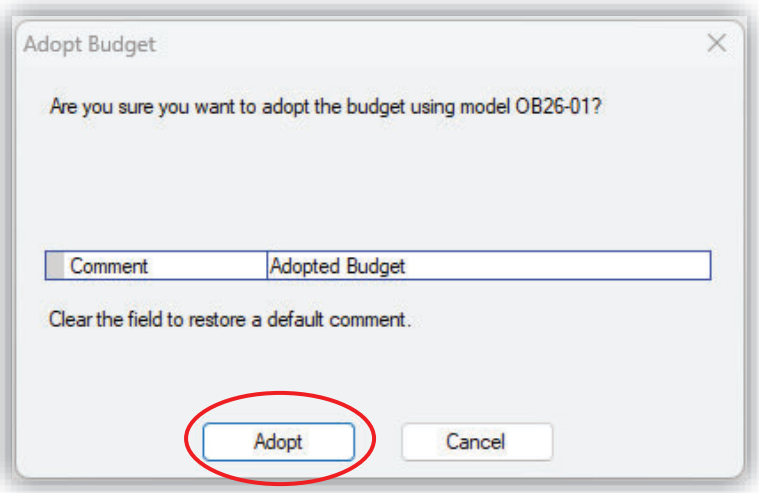
District Secures Board Approval

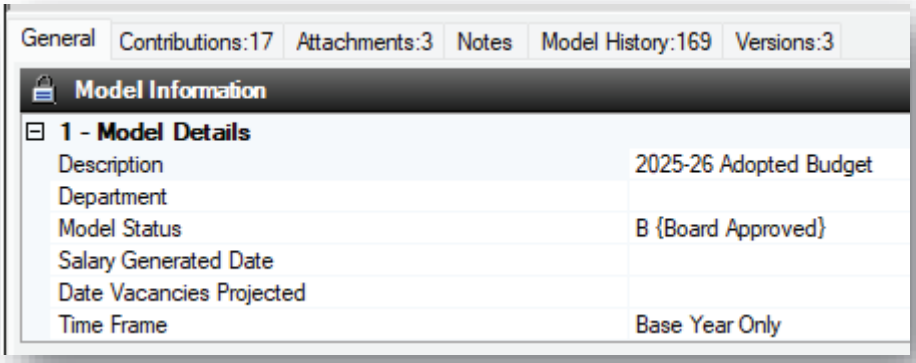
Go to *Finance – Budget – Budget Management*

- **Fiscal Year**: 2027 {2026/2027}
- Click Go to create a list of models
- Open the desired model
- Go to Tasks to Select **Approve This Model**
- Create a Comment
- Click Adopt to approve the budget for the board

- Click Ok when the approval is complete

The status of the budget model will change to **B {Board Approved}.**





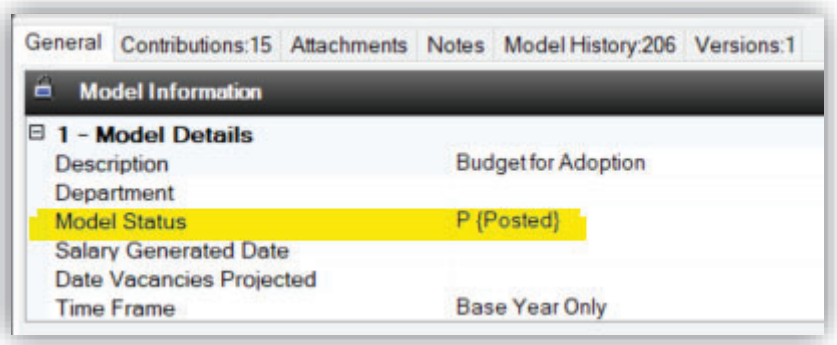
Note: The Budget Model must be in Board Approved Status in order to do Budget Transfers in the next fiscal year.

Budget Model Board Approved Status

The Budget Model will remain in Board Approved status until the LCAP and Adopted Budget are approved.

Budget Model Posted by September 15

After SCOE Fiscal Management Advisors have reviewed and confirmed data, they will approve the budget and LCAP, the Budget Model will be posted by September 15.



NOTE: Once the Budget Model is adopted and moved to P {Posted} status the Tentative Journal Entries in Frontline ERP will be unposted and the adopted Budget Journal Entries will be posted.

STEP 9 – PROMOTE OFFICIAL SACS FILE TO SCOE

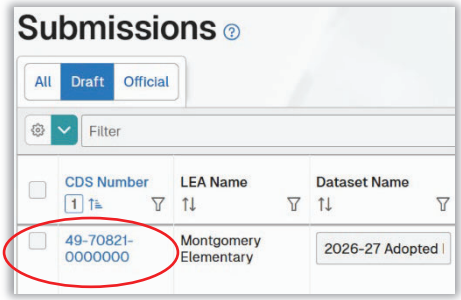
An Official SACS file must be promoted to SCOE within 5 days of board approval or by June 30,2026 – whichever comes first.

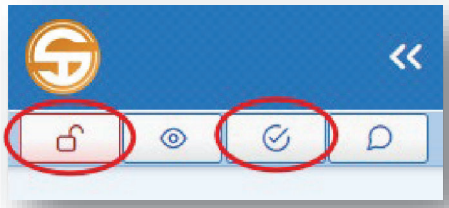
Review the Dataset Submission in SACS to ensure that all components are complete and accurate. The district is now ready to promote the finalized dataset to SCOE as **1st Level LEA Review**.

> 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 Review**.

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

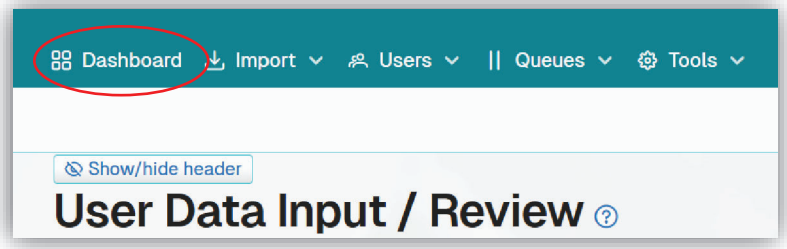
- Click on the CDS Number to open the side bar to get to User Data Input/Review





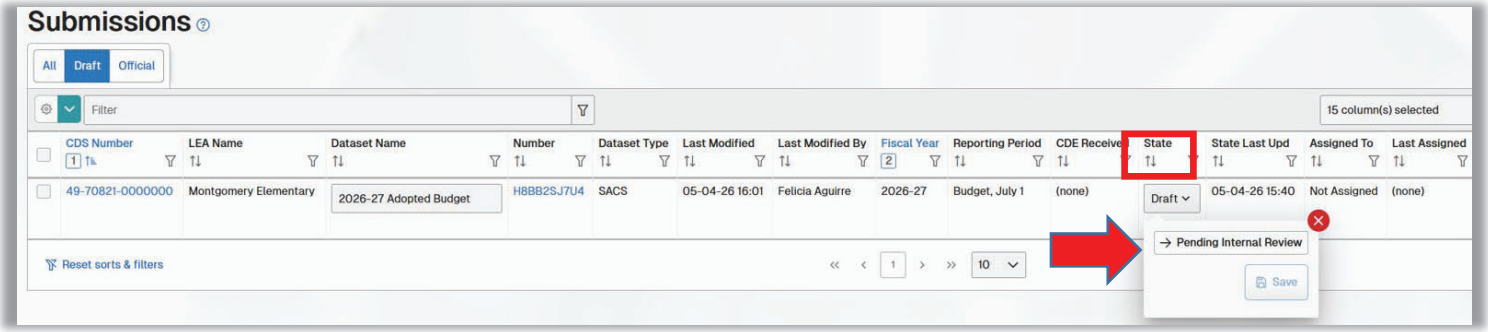
- Click **Unlocked**
- Click for final TRC Check for the **Official** file

- Click back on the **Dashboard Icon** to get to Submissions

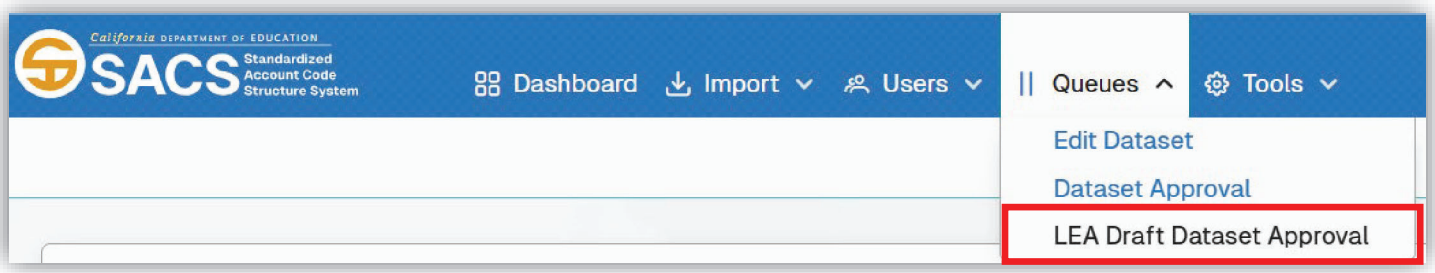


From the Submissions window:

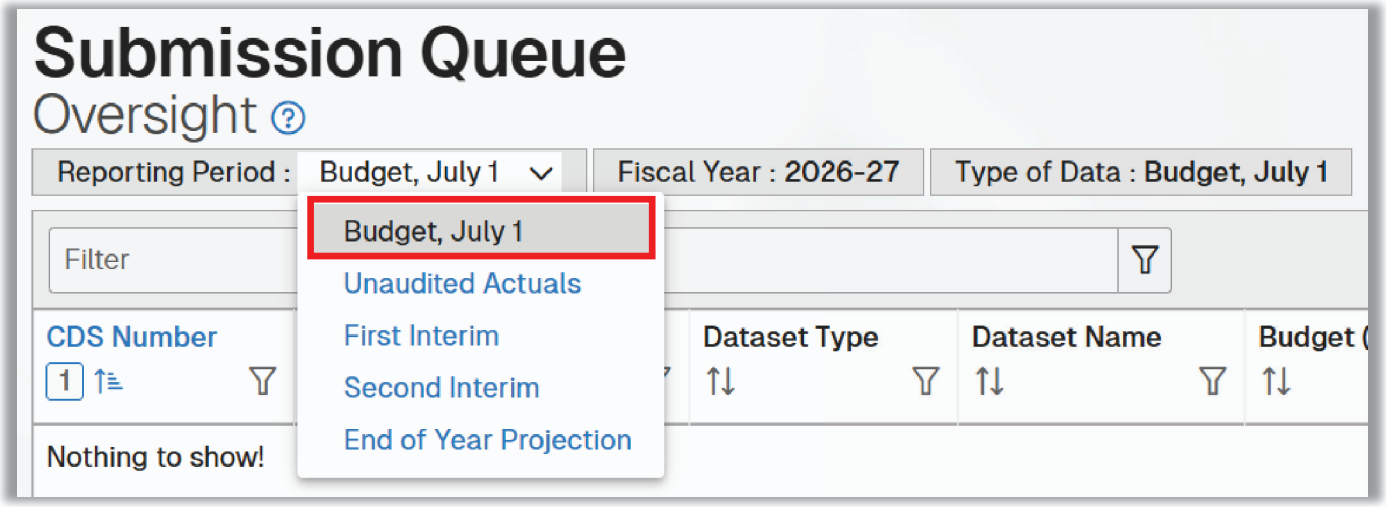
1. Go to the State column change “Draft” to “Pending Internal Review”
   - Click Save
   - State will change to **Pending Internal Review**



2. Click on Queues dropdown menu
    - Select LEA Draft Dataset Approval

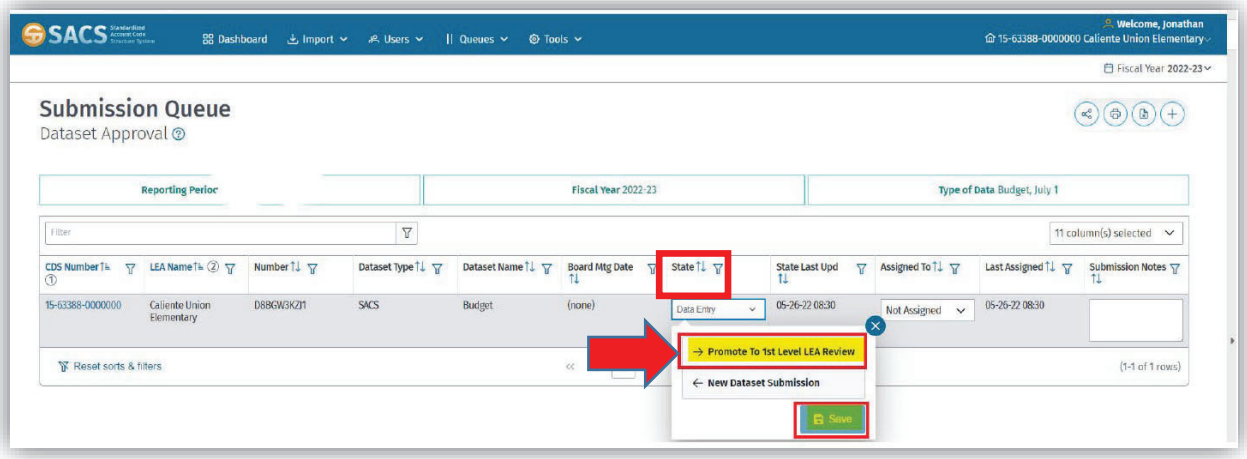


    - Select the Reporting Period: Budget, July 1
    - Change State to **New Dataset Submission** – Save



3. Go to Queues & repeat the process, moving the state of the dataset forward
    - Select Dataset Approval or Edit Dataset
    - Reporting Period: Budget, July 1
    - Change State to **Data Entry** – Save

4. Go to Queues – Select Dataset Approval or Edit Dataset (repeat)
    - 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.

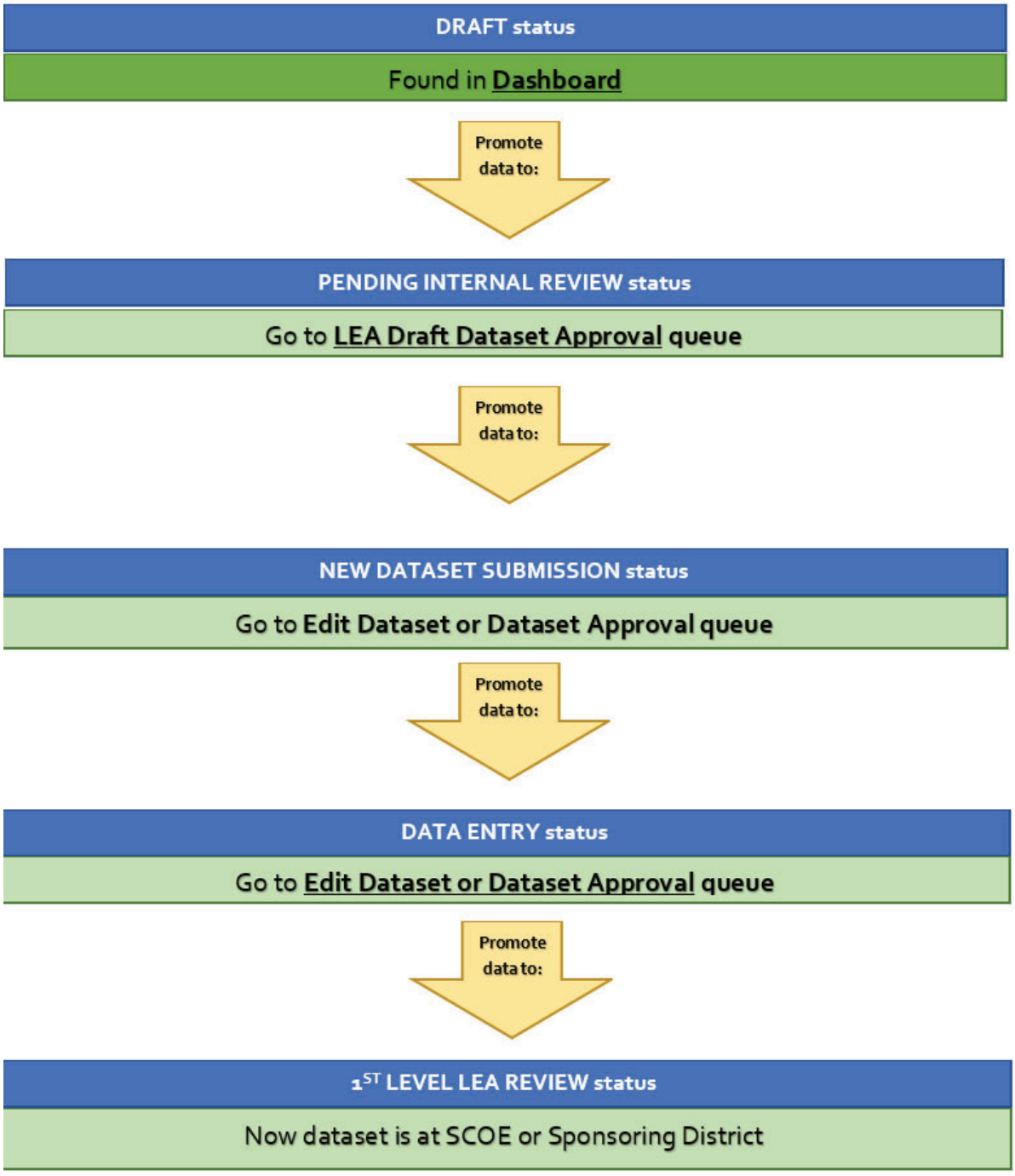
- This means the sponsoring district will change the dataset state to "**Promote to 2nd Level LEA Review**".
- To endure timely promotion of the dataset, it is recommended that charters email the oversight district directly and copy their SCOE fiscal advisor when the Charter dataset is ready for the oversight district to submit the dataset to the final state.

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

An Official SACS file must be promoted to SCOE within 5 days of board approval or by June 30,2026 – whichever comes first.

SACS Dataset Submission Summary

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



Budget Development DRAFT timeline		
Who	**date**	**description**
		Position Control and Budget Development Workshops
		Review/clean up/expire accounts to roll into Fyxx
		Ask IT to open Fyxx
		Create Fiscal Year Payroll Set-up Records - - Bargaining Units - Caps
		Calendars
		Benefit Options
		Salary Schedules & Associated Add-ons - Longevity
		Update Positions - Contributions - Vacancy Assumptions
		Paycycles
		Benefit Providers
above to be completed by		
		Assignment Roll Forward (helpdesk@scoeorg)
		excel spreadsheet of vacancies with HR
		Supplemental Grant funded positions same as last year or make adjustments?
		EPA account codes - need adjustments?
		Positions and assignments were rolled forward
		HR uploard of all funds
		Health & Welfare - update budget columns with estimated costs
		Restricted Resouces expenses
		Unrestricted 4xxx and 5xxx
		State/LCFF revenue estimates (update after May Revise)
		Local revenue
		LCAP expenses - work with SUPT to identify costs
		Federal revenue
		Special education - District
		review contributions - all funds
		Run a fiscal 50 and check for coding errors - fix any if necessary
		Food Service budget
		HR salary code changes done, then upload HR again
		Subs and non-Position HR addons
		construction project budgets - confirm with Lisa
		Complete Fund 25, 40, 14
		Fund 17, 21
		balance indirects
		finalize restricted contributions
		Combine all models into one for final review

		balance indirects again
		All resources balance?
		Final salary / benefit review
		Upload beginning balances into SACS
		First pass at MYP
		MYP assumptions
		Cash Flow
		State/LCFF revenue based on May revise
		LCAP $$ in ??? Double check totals
		SACS documents - Criteria & Standards, start
		Reserve transparency document
		Narrative
		SACS edit corrections if needed
		MYP - changes needed after working in Criteria & Standards?
		May Revise workshop
		any changes based on May Revise?
		e-mail draft packet to Superintendent - final review
		Make sure advertisement ran in newspaper - public hearing
		update final packet with Superintendent's changes, if any
		Final packet on preview at District Office
		Print for public preview
		Public Hearing Meeting - Present budget, LCAP presented for Discussion
		Incorporate changes from public hearing and May Revision into budget and LCAP
		Finalize budget documents
		Provide final documents to District for Adoption
		Board to adopt budget and LCAP

CLASS SIZE PENALTIES: PLANNING AHEAD

BACKGROUND

The Education Code establishes specific individual class size limits and limits on district-wide average class size applicable to regular K-8 instructional programs (including TK). When these limits are exceeded, Education Code requires the Superintendent of Public Instruction to reduce the district's LCFF apportionment for each student over the limit. Basically, this means that the penalty for exceeding the limit is a loss in all LCFF funding for each student over the limit. However, a district is allowed to apply for a waiver of the penalty through the State Board of Education (SBE).

The established limits per Education Code 41375 through 41378 are summarized below:

K	Average class size not to exceed 31 students	and no class larger than 33 students
1st – 3rd	Average class size not to exceed 30 students	and no class larger than 32 students
4th – 8th	Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the district's average number of pupils per teacher in 1964 (CSP-6).	

WHO is NOT EXEMPT from Class Size Penalty calculations?

- ✓ District with 101 or more ADA
- ✓ Non charter schools
- ✓ Non high school districts
- ✓ If the junior high school is organized to include grade six

Who is EXEMPT from Class Size Penalty calculations?

- ✓ Necessary small schools with less than 101 ADA
- ✓ Special Day Classes
- ✓ Charter Schools
- ✓ If organized as a 7th & 8th grade middle school

If a district determines that class size penalties will apply in 2026-27, they can apply for a waiver to cover the next fiscal year. If a district recently incurred penalties for **2025-26** (based on the recent P-2 submission) but did not have a waiver, they can retroactively apply for a waiver. However, penalties will be assessed and apportionments reduced until the waiver process is completed and approved.

Cautionary note: Class Size Penalties (reported through the Attendance Principal Apportionment Data Collection Software) is different from K-3 Class Size Adjustment of 24. If a district is operating under a collectively bargained alternative to exceed 24, that agreement **does not apply** to Class Size Penalties.

WAIVER PREPARATION

When submitting a class size penalty request, the State Board of Education (SBE) will require the district to fully explain how they are addressing mitigating the impact of increased class sizes and specifically why LCFF revenue has not assisted in reducing the class sizes, and how it ties to the LCAP.

Additional information the SBE requires is set forth in Waiver Policy #14-01 (Kindergarten and Grades 1-3) and Waiver Policy #14-02 (Grades 4-8) which can be found on the SBE website, or contact your SCOE Advisor. Specifically, there are Evaluation Guidelines which require districts to provide certain documentation. A waiver request for grades K-3 must address 8 separate points and a waiver request for grades 4-8 must address 7 separate points.

WAIVER PREPARATION (continued)

CDE staff recommends districts hold off on submitting a class size penalty waiver for the new year until after the school year starts. The district is in a better position to determine if a class size penalty exists by September/October. There is plenty of time to gather the data necessary, complete a waiver request and have a hearing before P-2 or P-Annual. CDE also recommends that a district send a draft of their waiver request before they submit it. CDE staff can review it to be sure all the necessary paperwork and explanations are provided and addressed before the district submits it to SBE.

CLASS SIZE PENALTIES WAIVER

The State Board of Education (SBE) grants waivers of Class Size Penalties. The Kindergarten and Grades 1-3 class size penalty requires a Specific Waiver Request, and the Grades 4-8 class size penalty requires a General Waiver Request. The Specific Waiver Request requires that the collective bargaining units are consulted. The General Waiver Request requires local school board approval, that the collective bargaining units are consulted, and that their position is stated on the request. The General Waiver Request also requires a public hearing. The following are tips to get you started.

- Waiver instructions and on-line waiver requests are available on CDE's website at **www.cde.ca.gov/re/lr/wr** .
- Submitting a waiver request is done entirely on-line. It is essential that you read all the information in the **Submit a Waiver Request** section (CSP-4).
- To get into the on-line General Waiver and Specific Waiver, go into **Waiver Request System.** This takes you to the log on. Click New Registration to set up (CSP-5). Then you will be able to go into the **Waiver Request System Menu** to select the waiver you need.

Who Do You Call? In addition to your SCOE Advisor, please contact the CDE Waiver Office. They can walk you through the entire process.

→ http://www.cde.ca.gov/re/lr/wr/index.asp

Waivers

Help for local educational agencies in requesting a waiver from the California State Board of Education; provides flexibility to the California *Education Code, Title 5*Regulation, and the federal No Child Left Behind Act.

Waiver Process for the California State Board of Education

The purpose of a waiver is to provide flexibility in a school district or county office of education without undermining the basic intent of the law. The governing board of a school district or county office of education may request a waiver of parts of the California *Education Code* and regulations. The State Board of Education (SBE) may approve such waivers under the non-waivable general waiver authority, sections 33050-33053. Some statutes are excluded from the general waiver authority.

Specific waivers are granted under the authority given to the SBE in various specific *Education Code* sections and are generally more limited in scope. The specific authority most commonly used is *Education Code* Section 56101 for students with disabilities. In addition to school districts and county office governing boards, Special Education Local Plan Areas (SELPA's) may request this waiver for students with disabilities.

Frequently Asked Questions
Answers to the questions most commonly asked about waivers to the State Board of Education, the online waiver application, and Waiver Request System.

Submit a Waiver Request
Information about the online waiver process to submit waivers to the State Board of Education. Information includes what data elements are required for submission, required attachments for some waivers, and sample *Education Code* strike-out language.

2022-2023 Waiver Calendar
Calendar dates for the State Board of Education meetings.

Weekly Waivers Received
Waivers submitted to the California Department of Education on a weekly basis.

Waiver Reports
For the years 2016 through 2021.

Waiver Policies
Here are the most current ones available. Waiver policies that used to reside on the State Board of Education's web site are now on this page.

Waiver Contact Guide
List of topics of waiver requests and the corresponding department staff.

Contact the Waiver Office

Mailing Address

ATTN: Waiver Office
California Department of Education
1430 N Street, Suite 5602
Sacramento, CA 95814

Telephone or Fax

Main Telephone Number:
916-319-0824
Fax Number: 916-319-0117

Email

Waiver@cde.ca.gov

Other Places to Visit

State Board of Education Waivers - CalEdFacts
Part of California Department of Education's information and media guide about education in the State of California. For similar information on other topics, visit the full *CalEdFacts*.

State Board of Education
For more information on the State Board of Education, visit its website.

California Commission on Teacher Credentialing (CTC)
Got a question regarding teaching credentials waiver? Visit the CTC's website.

Questions: Waiver Office | waiver@cde.ca.gov | 916-319-0824

Last Reviewed: Monday, January 06, 2025

http://www.cde.ca.gov/re/lr/wr/submit.asp

Submit a Waiver Request

Information and frequently asked questions (FAQs) about the system to submit waivers to the State Board of Education. Information includes FAQs, which data elements are required for submission, and sample Education Code strike-out language.

Gather Data Elements for Completing General, Specific, or Federal Waiver Requests

General Waiver Requests
Guidance for completing General Waiver Requests, including data field definitions for the online application and required documents that must be submitted with the online waiver request.

Specific Waiver Requests
Guidance for completing Specific Waiver Requests, including data field definitions for the online application and required documents that must be submitted with the online waiver request.

Federal Waiver Requests
Guidance for completing Perkins V Waiver Requests, including data field definitions for the online application.

Education Code Strike-Out Language Examples
Samples of *Education Code* strike-out language for some waivers.

Online Application to Submit a Waiver Request to the State Board of Education

Waiver requests to be heard by the State Board of Education must be submitted online through the Waiver Request System. Please note only a superintendent of a district or county office, Special Education Local Plan Area (SELPA) Director for special education students, or their designee may apply for a waiver.

Charter schools must have their chartering district submit all General Waiver Requests for the charter school. A charter school may continue to directly submit only federal waivers of the Carl Perkins Act and some specific waivers, such as a waiver of Instruction Time Penalties.

Before starting the online application, be sure to have all the necessary data elements and attachments. The application cannot be saved and returned to at a later date, and must be completed within a two-hour window.

Waiver Request System
Link to the online waiver submission web application.

Frequently Asked Questions
Answers to the questions most commonly asked about waivers to the State Board of Education, the online waiver application, and Waiver Request System.

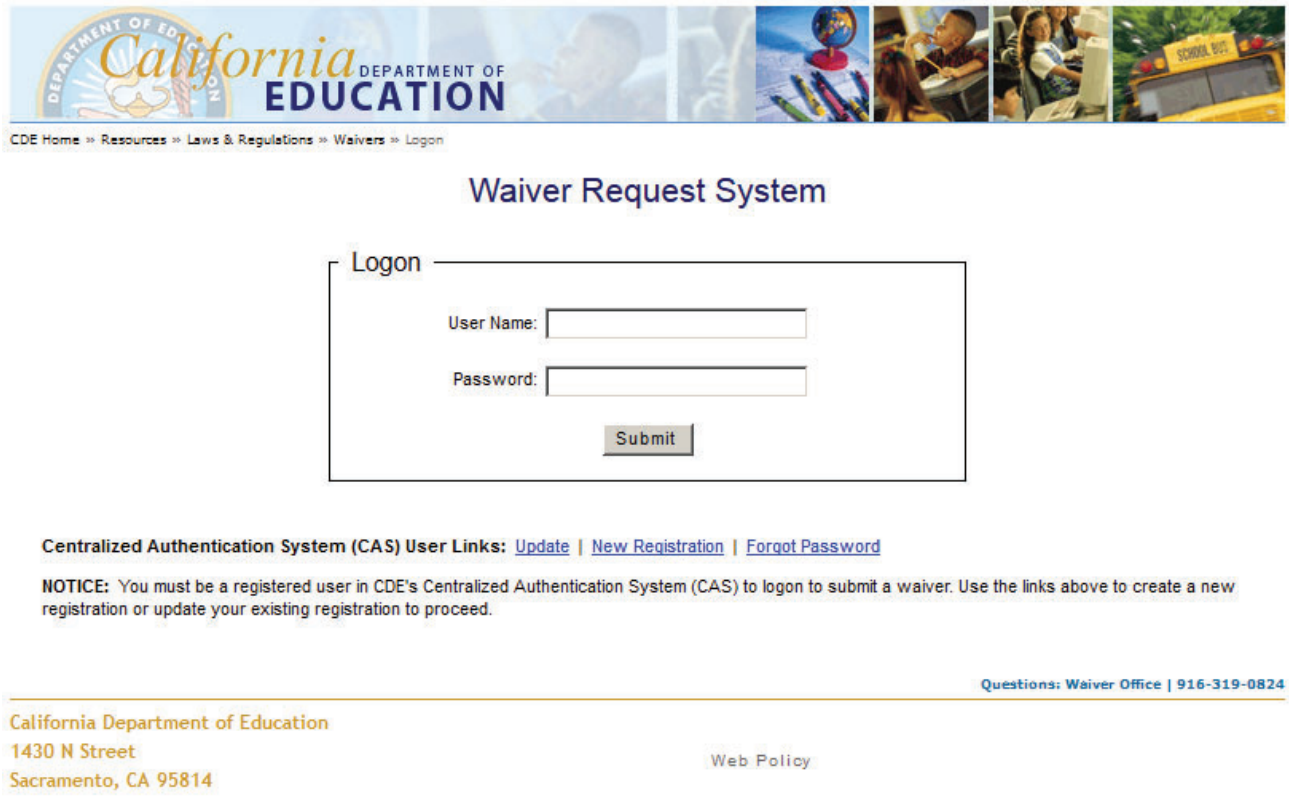
Other Resources

Waiver Contact Guide
List of topics of waiver requests and the corresponding department staff.

State Board of Education
California's K-12 policy-making body for academic standards, curriculum, instructional materials, assessments and accountability.

Questions: Waiver Office | waiver@cde.ca.gov | 916-319-0824

Last Reviewed: Monday, January 06, 2025



District Average Number of Pupils Enrolled per FTE Classroom Teacher in 1964

Grades 4 through 8

Alexander Valley	24.30
Bellevue	28.50
Bennett Valley	37.30
Cinnabar	26.00
Dunham	29.90
Forestville	32.80
Fort Ross	29.90
Gravenstein	30.80
Guerneville	28.80
Harmony	31.80
Horicon	29.90
Kashia	29.90
Kenwood	37.00
Liberty	20.30
Mark West	31.00
Monte Rio	23.70
Montgomery	29.90
Oak Grove	34.10
Old Adobe	34.40
Piner-Olivet	30.40
Rincon Valley	31.30
Roseland	30.10
Sebastopol	29.90
Twin Hills	30.00
Two Rock	23.00
Waugh	29.90
West Side	29.90
Wilmar	27.60
Wright	28.00
West Sonoma Co High	----
Cloverdale Unified	26.90
Cotati-Rohnert Park Unified	32.40
Geyserville Unified	29.30
Healdsburg Unified	33.20
Petaluma City Elementary	31.10
Santa Rosa Elementary	28.50
Sonoma Valley Unified	29.00
Windsor Unified	26.90

For use in calculating penalties in grades 4th through 8th. Penalties will be computed if a district's current fiscal year average number of pupils per teacher exceeds the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the district's average number of pupils per teacher in 1964 (Education Code Section 41376).

Facilities

Restricted and Deferred Maintenance

Routine Restricted Maintenance Account (RRMA) ~ Fund 01, Resource 8150

Routine maintenance is the ongoing and major maintenance of school buildings and includes repairing, restoring, or renovating school property, including grounds, buildings, site improvements, building fixtures and service systems.

Criteria and Standards 7: Facilities Maintenance - Ongoing and Major Maintenance/Restricted Maintenance

Districts are required to deposit into the account a minimum amount equal to or greater than 3% of the total general fund expenditures and other financing uses for that fiscal year. Past legislation amended the definition of total general fund expenditures for the purpose of calculating RRMA contribution by excluding the following:

- Expenses coded to Resource 7690, On-Behalf Payments
- Expenses of 1-time pandemic funding sources in Res. 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027

Note: Criteria & Standards 7 refers to the *budgeted* contribution calculation but final compliance is measured against Unaudited Actual expenditures adjusted for the exceptions above.

The minimum contribution does not apply to districts that are exempt due to small size:

- High school district ADA < 301
- Elementary school district ADA < 901
- Unified school district ADA < 1201. Reference Education Code 17070.75

Remember that the Williams Act, the School Accountability Report Card (SARC) and Priority 1 – Basic Services of the Local Control and Accountability Plan (LCAP) require that facilities remain in good repair. "Good repair" is defined in Ed Code 17002 (d) (1), see the next page.

Deferred Maintenance ~ Fund 14

The Deferred Maintenance Fund is classified as a special revenue fund. Generally Accepted Accounting Principles (GAAP) requires that certain requirements be met in order to use this fund.

- A substantial portion of the funds inflows must be restricted or committed revenue sources **and**…
- Those revenues are expected to continue

CDE advises that LEAs using Fund 14 commit a portion of their LCFF revenues to Deferred Maintenance and account for the revenues in Fund 14 using Object 8091 (LCFF Transfers).

DR 01-0000-0-0000-0000-8091-000-0000
CR 14-0000-0-0000-0000-8091-000-0000

Budgeting considerations: Evaluate deferred maintenance needs and include deferred maintenance in the context of the entire budget.

EDUCATION CODE -17002 (d)(1)

(d) (1) “Good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction and approved by the board or a local evaluation instrument that meets the same criteria. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. The school facility inspection and evaluation instrument and local evaluation instruments that meet the minimum criteria of this subdivision shall not require capital enhancements beyond the standards to which the facility was designed and constructed. In order to provide that school facilities are reviewed to be clean, safe, and functional, the school facility inspection and evaluation instrument and local evaluation instruments shall include at least the following criteria:

(A) Gas systems and pipes appear and smell safe, functional, and free of leaks.

(B) Mechanical systems, including heating, ventilation, and air-conditioning systems, satisfy the following:

(i) Are functional and unobstructed.

(ii) Appear to supply adequate amount of air to all classrooms, work spaces, and facilities.

(iii) Maintain interior temperatures within normally acceptable ranges.

(C) Doors and windows are intact, functional, and open, close, and lock as designed, unless there is a valid reason they should not function as designed.

(D) Fences and gates are intact, functional, and free of holes and other conditions that could present a safety hazard to pupils, staff, or others. Locks and other security hardware function as designed.

(E) Interior surfaces, including walls, floors, and ceilings, are free of safety hazards from tears, holes, missing floor and ceiling tiles, torn carpet, water damage, or other cause. Ceiling tiles are intact. Surfaces display no evidence of mold or mildew.

(F) Hazardous and flammable materials are stored properly. No evidence of peeling, chipping, or cracking paint is apparent. No indicators of mold, mildew, or asbestos exposure are evident. There is no apparent evidence of hazardous materials that may pose a threat to the health and safety of pupils or staff.

(G) Structures, including posts, beams, supports for portable classrooms and ramps, and other structural building members appear intact, secure, and functional as designed. Ceilings and floors are not sloping or sagging beyond their intended design. There is no visible evidence of severe cracks, dry rot, mold, or damage that undermines structural components.

(H) Fire sprinklers, fire extinguishers, emergency alarm systems, and all emergency equipment and systems appear to be functioning properly. Fire alarm pull stations are clearly visible. Fire extinguishers are current and placed in all required areas, including every classroom and assembly area. Emergency exits are clearly marked and unobstructed.

(I) Electrical systems, components, and equipment, including switches, junction boxes, panels, wiring, outlets, and light fixtures, are securely enclosed, properly covered and guarded from pupil access, and appear to be working properly.

(J) Lighting appears to be adequate and working properly. Lights do not flicker, dim, or malfunction, and there is no unusual hum or noise from light fixtures. Exterior lights onsite appear to be working properly.

(K) No visible or odorous indicators of pest or vermin infestation are evident.

(L) Interior and exterior drinking fountains are functional, accessible, and free of leaks. Drinking fountain water pressure is adequate. Fountain water is clear and without unusual taste or odor, and moss, mold, or excessive staining is not evident.

(M) Restrooms and restroom fixtures satisfy the following:

(i) Are functional.

(ii) Appear to be maintained and stocked with supplies regularly.

(iii) Appear to be accessible to pupils during the schoolday.

(iv) Appear to be in compliance with Section 35292.5.

(N) The sanitary sewer system controls odor as designed, displays no signs of stoppage, backup, or flooding, in the facilities or on school grounds, and appears to be functioning properly.

(O) Roofs, gutters, roof drains, and downspouts appear to be functioning properly and are free of visible damage and evidence of disrepair when observed from the ground inside and outside the building.

(P) The school grounds do not exhibit signs of drainage problems, such as visible evidence of flooded areas, eroded soil, water damage to asphalt playgrounds or parking areas, or clogged storm drain inlets.

(Q) Playground equipment and exterior fixtures, seating, tables, and equipment are functional and free of significant cracks, trip hazards, holes, deterioration that affects functionality or safety, and other health and safety hazards.

(R) School grounds, fields, walkways, and parking lot surfaces are free of significant cracks, trip hazards, holes, deterioration that affects functionality or safety, and other health and safety hazards.

(S) Overall cleanliness of the school grounds, buildings, common areas, and individual rooms demonstrates that all areas appear to have been cleaned regularly and are free of accumulated refuse and unabated graffiti. Restrooms, drinking fountains, and food preparation or serving areas appear to have been cleaned each day that the school is in session.

FISCAL YEAR START-UP FORM 2026-2027

Tentative Roll Forms due by Thursday, June 18, 2026

From: _____ **Model ID**: _____
District/Charter Name Example: OB27-01

Submitted by (Name/Title):_____ **District #**: _____

Tentative Roll - Done immediately **prior** to going to the school board for approval.

- ☐ FY26 Fiscal50 report shows no validation errors with account balances. (Provides assurance that there are no dollars associated with invalid accounts)
- ☐ FY27 Budget Model passes Import/General Ledger TRC checks in the SACS Application. (Provides a double check that there are no problems with accounts that may need to be changed after the SACS extraction)
- ☐ 9791 Beginning Balances have been loaded into the OB27-XX model (refer to Next Fiscal Year Handbook)
- ☐ With submission of this form you have:
  - Verified that your budget model and SACS 9791 balances are the same (exception for rounding)
  - Provided the 9791 SACS balances used for the Original Budget model with this form
  - Submit your OB27-XX model Budget Management in the Budget Model in Tasks

- **Fiscal Year Start Up Form** must be completed and returned to a SCOE IT no later than Thursday, **June 18, 2026**.

- Submit Signed and Dated form with back up documentation to helpdesk@scoe.org

- IT will roll your budget to **T {Tentatively Adopted}** status (Creates a tentative budget journal, creates new tentative journal if already at Partial Tentative)
- **Tentative** status allows LEA to prepare/process requisitions in the 2026-27 fiscal year with budget and account verification

Authorized Signature: _____ Date: _____

Step by Step Process

1. District will create their **Original** budget. The status of the original budget will be set to **Open**.
2. District will submit their budget model in Frontline ERP. The status will update to **U {Under Audit Review}.** The budget will be Locked.
3. District will submit this form (Fiscal Year Start-Up Form to SCOE IT)
4. Once the budget is updated by SCOE IT to **T {Tentatively Adopted}** creating the journal entries, Districts will then be able to submit requisitions against tentative fund balances.
5. District will present their Tentative Budget to their local school board for Board Approval. The Budget is Locked and remains **Tentatively Adopted**. If the Board approves the budget, District moves status to **B {Board Approved}** in Frontline ERP. If the board does not approve or requests changes then the Budget status can be returned to Open, by SCOE IT upon request.
6. Once the Budget is approved by the District and County Office, the LEA's Fiscal Advisor will update the model to P {Posted}, meaning the Budget Model has been approved. This will unpost Tentative journal entries and post Adopted Budget journal entries.

********IMPORTANT NOTE*******

If a District needs to be returned to OPEN (make changes) they must resubmit this form again

Listed below is a summary of changes made to the 2026–27 budget reporting components of the Standardized Account Code Structure (SACS) Web financial reporting system. For additional information on each of the forms and reports, refer to the relevant sections of the SACS Web System User Guide.

Revised Fund Forms

- Form 01—Expenditures by Object tab
  Other Local Revenue: Transfers of Apportionments
  - Removed the obsolete Regional Occupational Center/Program (ROC/P) Transfers Section:
    - Removed Resource 6360, Object 8791 line and moved the resource to the All Other, Object 8791 line.
    - Removed Resource 6360, Object 8792 line and moved the resource to the All Other, Object 8792 line.
    - Removed Resource 6360, Object 8793 line and moved the resource to the All Other, Object 8793 line.
- Form 01—Expenditures by Object tab
  Other Outgo (excluding Transfers of Indirect Costs)
  - Removed the obsolete ROC/P Transfers of Apportionments section and moved the following resource, object combinations to the All Other, Object 7221–7223 line:
    - Resource 6360, Object 7221 line
    - Resource 6360, Object 7222 line
    - Resource 6360, Object 7223 line
- Form 01, 09, and 62—Expenditures by Object tab
  Federal Revenue Section: Other Every Student Succeeds Act
  - Removed Resource 3180 and moved the resource to the All Other Federal Revenue, All Other, Object 8290 line.
  - Removed Resource 4128 and moved the resource to the All Other Federal Revenue, All Other, Object 8290 line.
- Form 01, 09, 62, and 67—Expenditures/Expenses by Object tab
  - In the category "Services and Other Operating Expenditures/Expenses," the Insurance object code range has been updated from 5400–5450 to 5400–5499.
  - In the category "Services and Other Operating Expenditures/Expenses," the Professional/Consulting Services and Operating Expenditures object code has been revised from 5800 to the object code range 5800–5899.

Revised Supplemental Forms

- Form CC—Workers' Compensation Certification
  - Implemented a redesigned version of Form CC, as a first form in the systemwide effort to bring the forms and reports in compliance with accessibility standards

for people with disabilities and improve user experience for all SACS Web System users. Main features of the redesigned form include the following:
    - The PDF export and Print Preview now include an optional cover page with complete form references as a standard feature to be included on all SACS forms upon redesign.
    - The Excel version of Form CC has been discontinued due to low utilization.
    - The content of the form has not materially changed since the prior version used for 2025–26 Budget reporting period.
- Form MYP—Multiyear Projections
    - Adjusted the dollar amounts used in the Unrestricted/Restricted worksheet, Reserve Standard Percentage Level (Line F3d for county offices of education [COEs] only) and Reserve Standard – By Amount (Line F3f for COEs and districts, and Line F7 for joint powers agencies [JPAs]), based on the cost-of-living adjustment (COLA) made to the Criteria and Standards Review form.
    -

Revised Criteria and Standards

- Form 01CS—Criteria and Standards Review
    - COE – Budget – Criterion 7 – Fund and Cash Balances
        - Adjusted fund balance levels for COEs, based on prior year's statutory COLA.
    - COE/District/JPA – Budget – Criterion 8/10 – Reserves
        - Adjusted reserve levels for all LEAs types, based on prior year's statutory COLA.

Revised Technical Review Checks (TRC)

TRC CHK-RESOURCE6500xOBJ8091 – The TRC message has been updated to remove the text "/Revenue Limit" in reference to Object 8099 when it fails.
TRC SPECIAL-ED-GOAL – TRC message has been updated to remove reference to Resource 3332. TRC programming updated to no longer exclude Resource 3332.

Closed or Closing Resources Codes

Below displays resources that close 7/1/2026 and 7/1/2027

It's important to note that resource 6266 (Educator Effectiveness, FY 2021-22) ends 7/1/2026, and the final expense date is 6/30/2026.

Expiring Resources

Prepared by California Department of Education

4/23/2026

Resourc	U/	Resource Description	Added	Effectiv	Date	End Da
3216	U	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	8/4/2021	20-21	7/1/2025	7/1/2026
3217	U	Expanded Learning Opportunities (ELO) Grant: GEER II	8/4/2021	20-21	7/1/2025	7/1/2026
3218	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	8/4/2021	20-21	7/1/2025	7/1/2027
3219	U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	8/4/2021	20-21	7/1/2025	7/1/2027
5032	U	Early Education: Early Learning and Care Workforce Development Grant (Federal Funds) (23-24)	3/18/2020	19-20	7/1/2024	7/1/2026
6121	U	Early Education: Early Learning and Care Workforce Development Grant (General Funds) (23-24)	7/18/2020	19-20	7/1/2024	7/1/2026
6230	F	California Clean Energy Jobs Act (23-24)	8/28/2013	13-14	7/1/2024	7/1/2026
6266	F	Educator Effectiveness, FY 2021–22	10/28/2021	21-22	7/1/2026	7/1/2026
7412	F	A–G Completion Grant: A–G Access/Success Grant	10/26/2021	21-22	7/1/2024	7/1/2026
7413	F	A–G Completion Grant: A–G Learning Loss Mitigation Grant	10/26/2021	21-22	7/1/2024	7/1/2026

Please ensure there are no budgets, including estimated beginning balances, in closing resources.

Common Resources Codes requiring deferral of revenues (no beginning balances allowed)

Common Unearned Revenues - NO BEGINNING OR ENDING BALANCES ALLOWED

Prepared by California Department of Education

4/23/2026 — **Not a full list - modified by SCO**

Resourc	U/	Resource Description
3010	U	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected
3182	U	ESSA: School Improvement Funding for LEAs
3310	U	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611
3315	U	Special Ed: IDEA Preschool Grants, Part B, Sec 619
3318	U	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services
3327	U	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611
4035	U	ESSA: Title II, Part A, Supporting Effective Instruction
4127	U	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants
4201	U	ESSA: Title III, Immigrant Student Program
4203	U	ESSA: Title III, English Learner Student Program
4204	U	ESSA: Title III, Technical Assistance
4510	U	Indian Education
5035	U	Early Education: Quality Improvement Activities
6010	U	After School Education and Safety (ASES)
6053	U	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants
6105	U	Early Education: California State Preschool Program
7690	U	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution

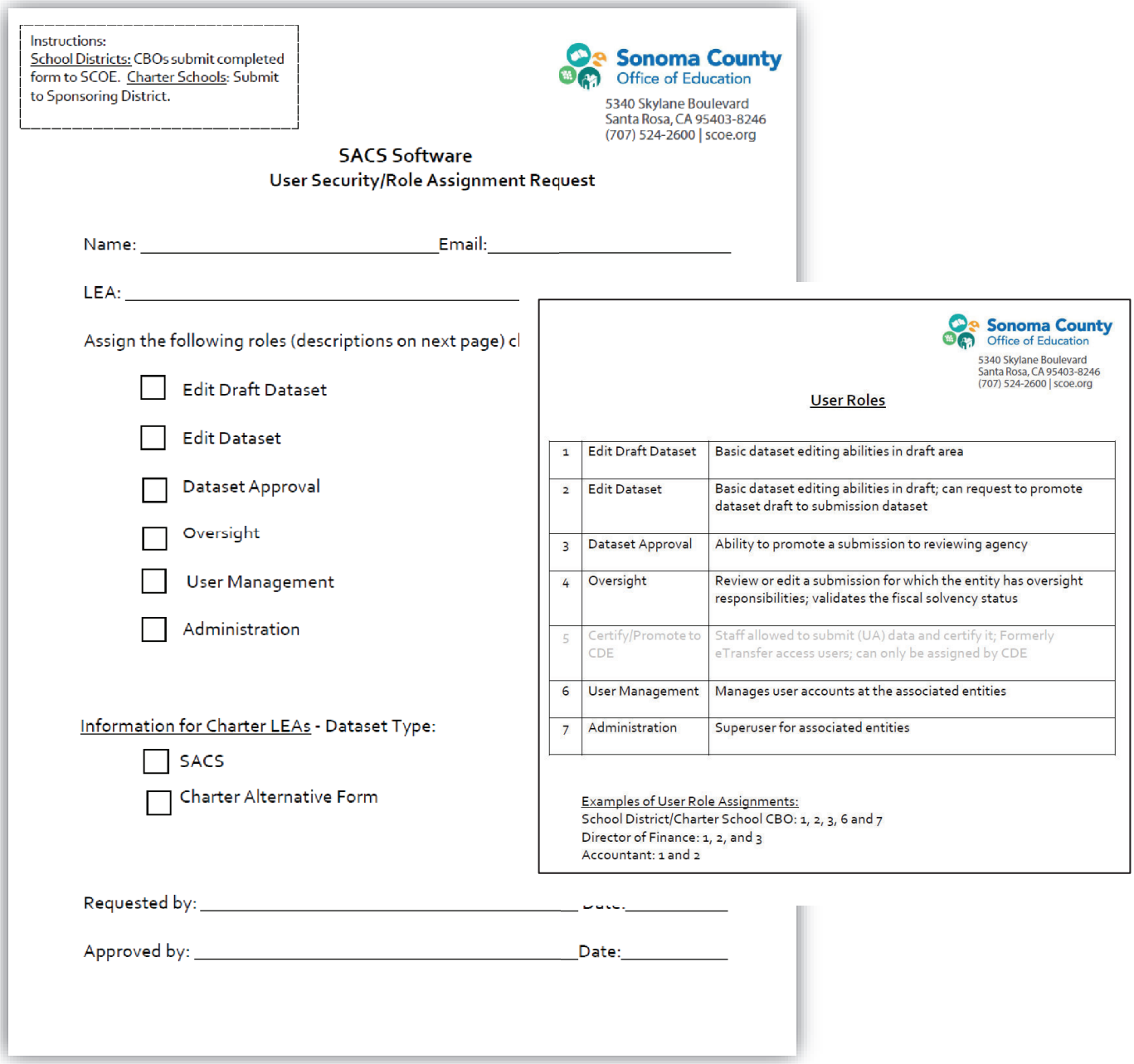
Please ensure that there are no estimated beginning balances in resources categorized with "U" (unearned revenue). The list above is not exhaustive. For the full listing, please go to the CDE webpage here and click on Master List of Resources.

SACS INFORMATION AND TOOLS

SACS Web Based Application

Charters are required to use SACS for Adopted Budget even if using the Charter Alternative method since this is now available in SACS. https://sacs-cde.org/security/login.

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.



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) cl

- ☐ Edit Draft Dataset
- ☐ Edit Dataset
- ☐ Dataset Approval
- ☐ Oversight
- ☐ User Management
- ☐ Administration

Information for Charter LEAs - Dataset Type:

- ☐ SACS
- ☐ Charter Alternative Form

Requested by: _____ Date: _____

Approved by: _____ Date: _____

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

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 Training Materials

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

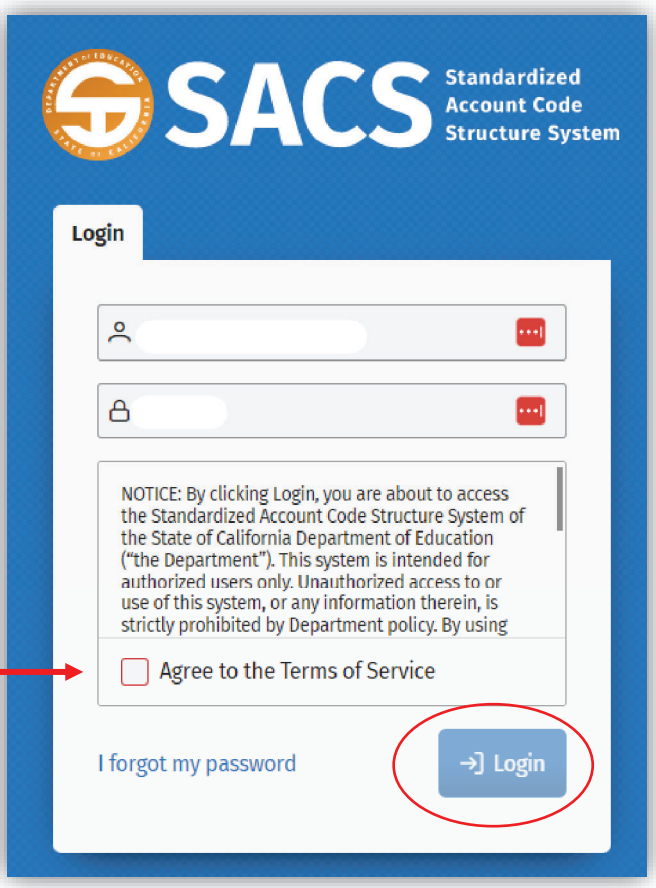
https://www.sites.google.com/view/sacswebtraining

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

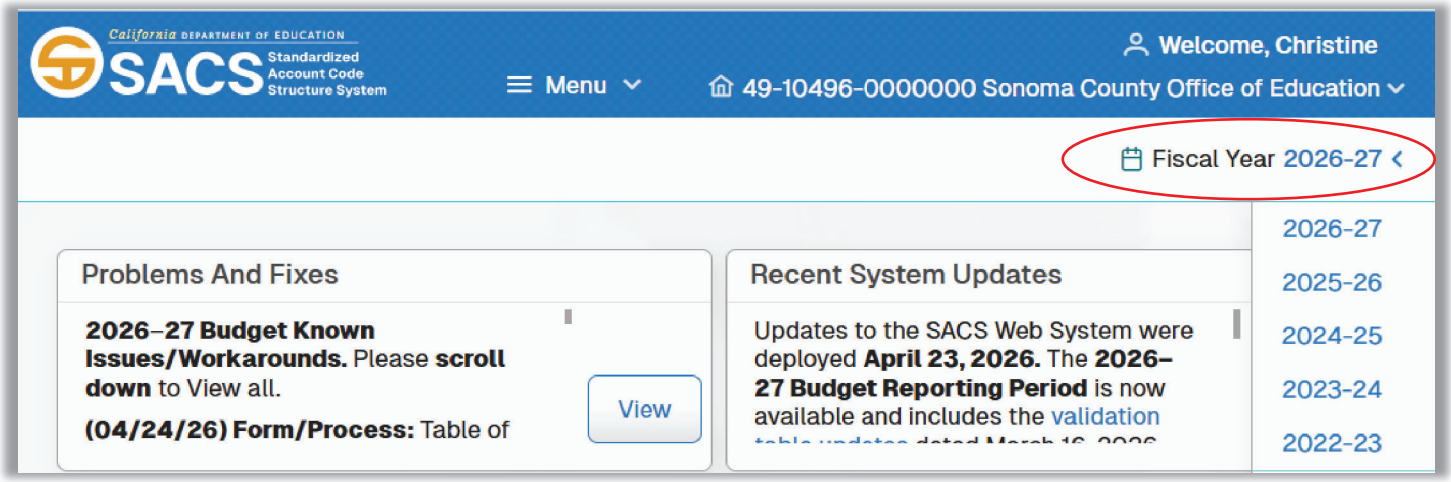


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SACS Login Fiscal Year 2026-27

At first login to SACS, be sure to change the fiscal year to **2026-27**.

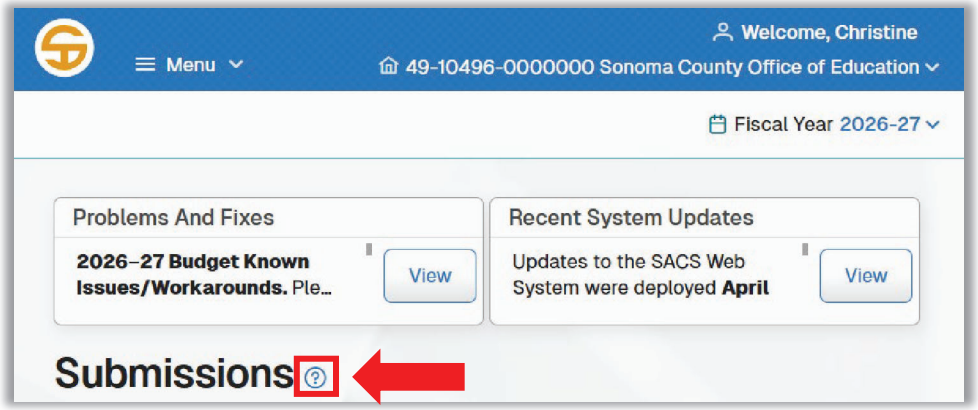
Review Problems, Fixes and Recent System Update



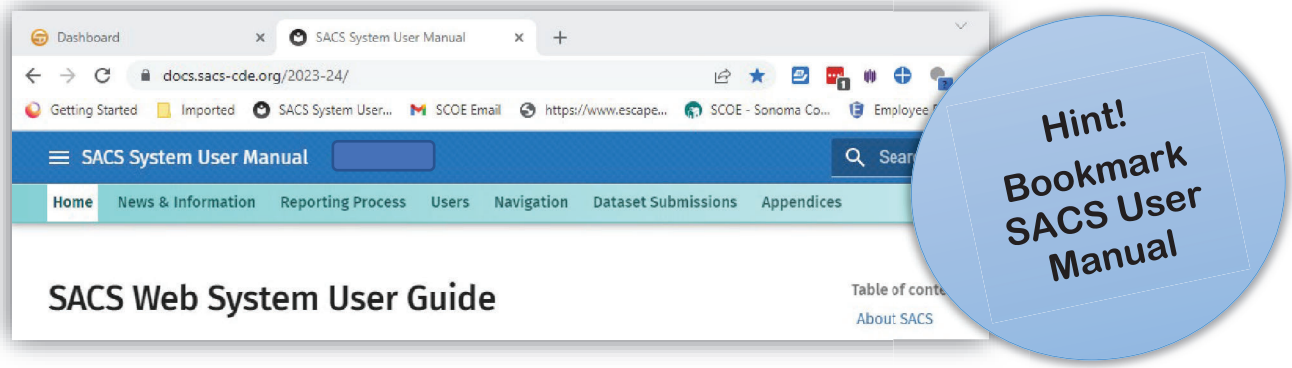
SACS Help

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 open User Manual

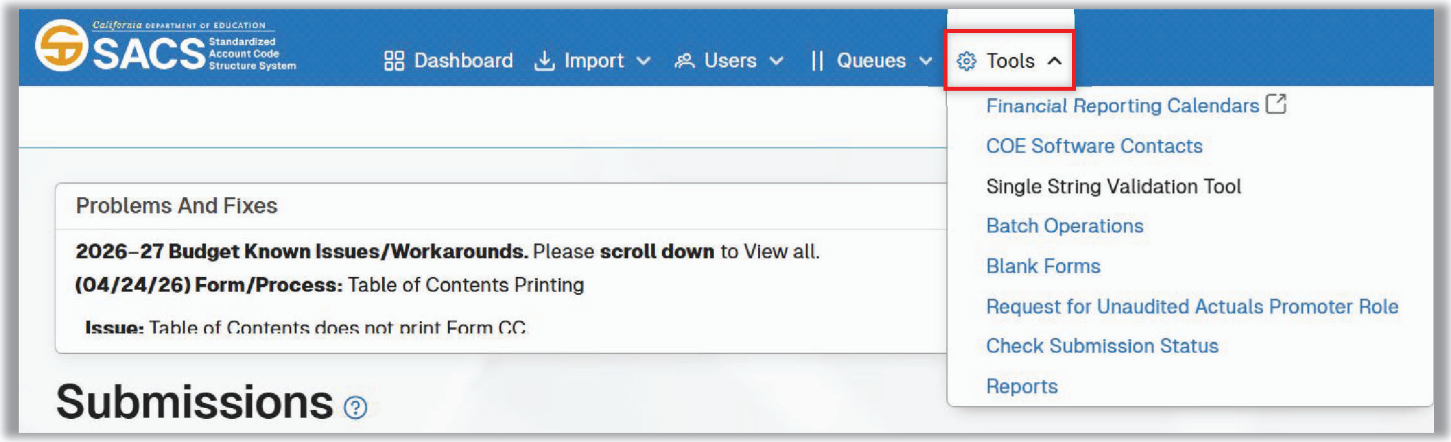


- This brings you to SACS User Manual Navigation Page in a New Tab
- Follow links or enter key word in search field
- To return to the Dashboard, click on the **Dashboard** tab



SACS Tools

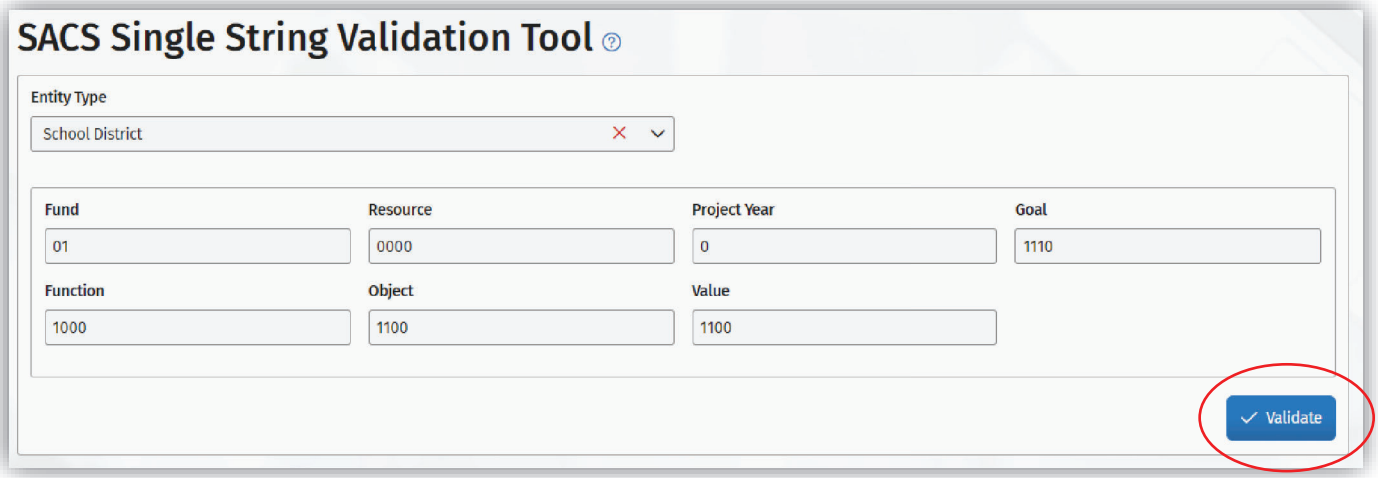
Be sure to check out **Tools** since additional options are available than previous reporting period.

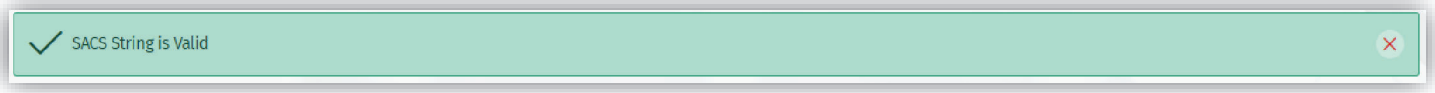


4

Single String Validation Tool – Quick and easy tool that allows districts to validate individual account strings

- Choose Entity Type
- Enter Account Components
- Click Validate button





Clearing Form 51 Fatal TRCs for Adopted Budget

Bond Interest and Redemption Fund – Form 51

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.

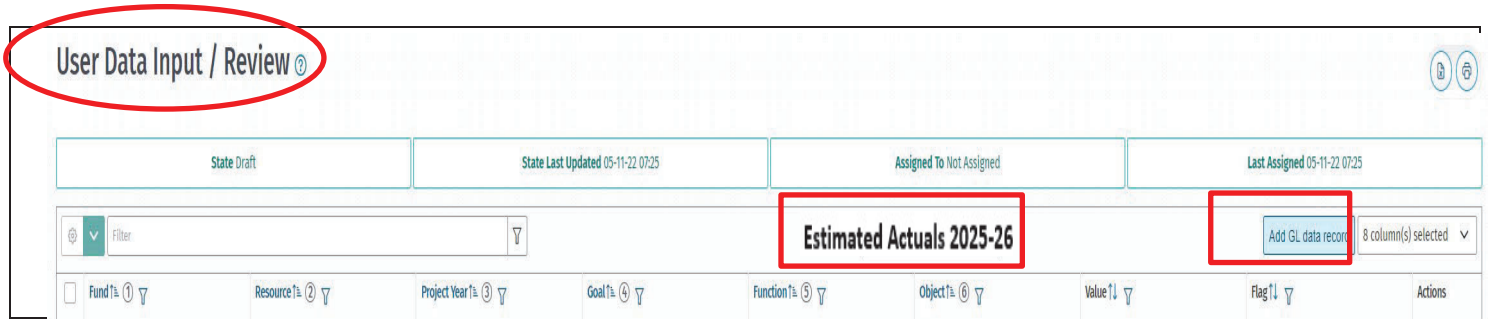
The Bond interest and Redemption Fund is not a fund within the Frontline accounting system; all Fund 51 information will need to be manually input into SACS.

During budget development you will have a TRC for Estimated Actuals due to a $0.00 Beginning Fund Balance:

Example: TRC for Estimated Actuals



A Beginning Fund Balance will need to be input in SACS for the Data Type "Estimated Actuals". Go to User Data Input/Review and add a GL data record to enter a beginning balance to match the ending balance on the TRC:



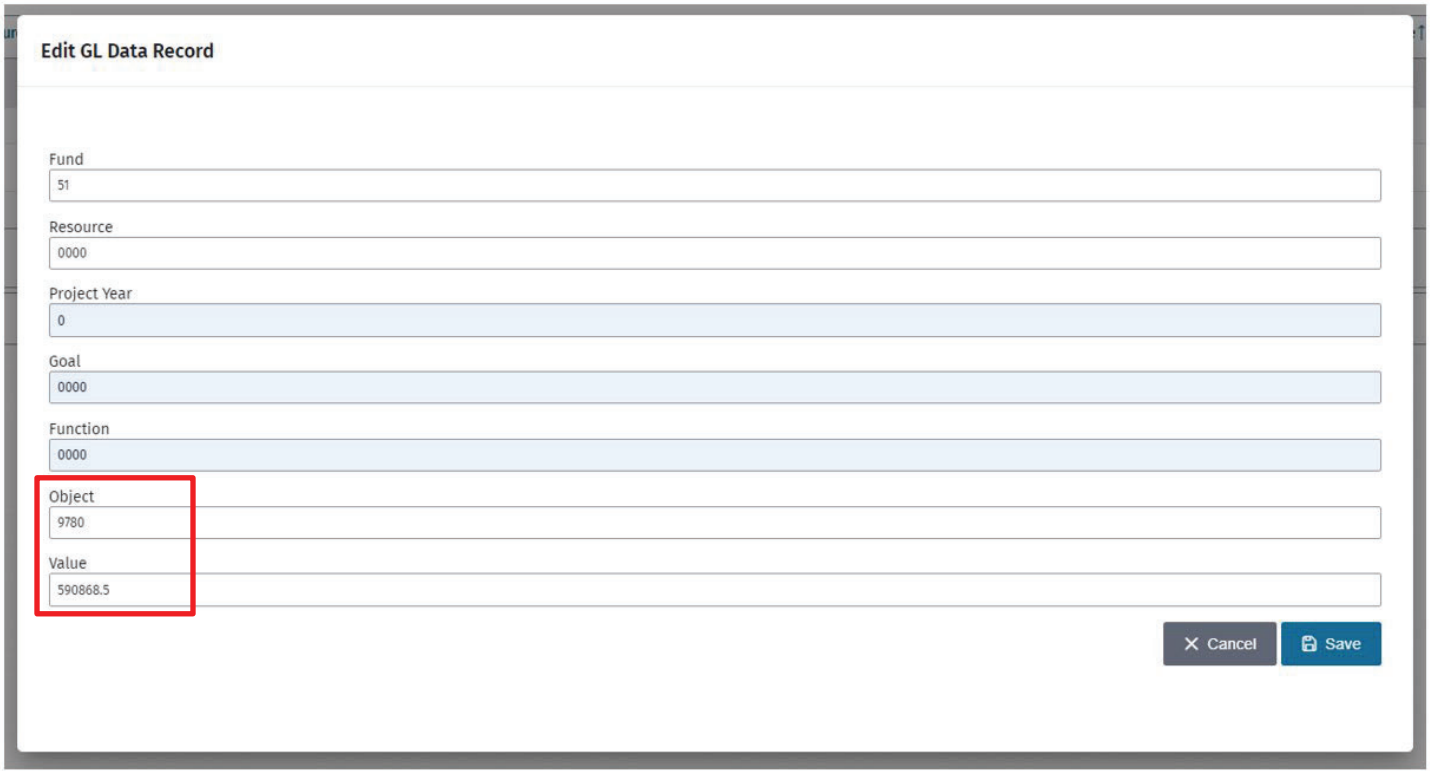
- Go to “User Data Input/Review”
- Click on the “Add GL data record” tab
- An input screen appears (see below)
- Complete an input screen for Fund 51 Object 9791 – Beginning Fund Balance
- Click the “Save” button

SACS User Data/Input



Now you will need to assign the Fund Balance by using the same methodology used for adding the Beginning Fund Balance:

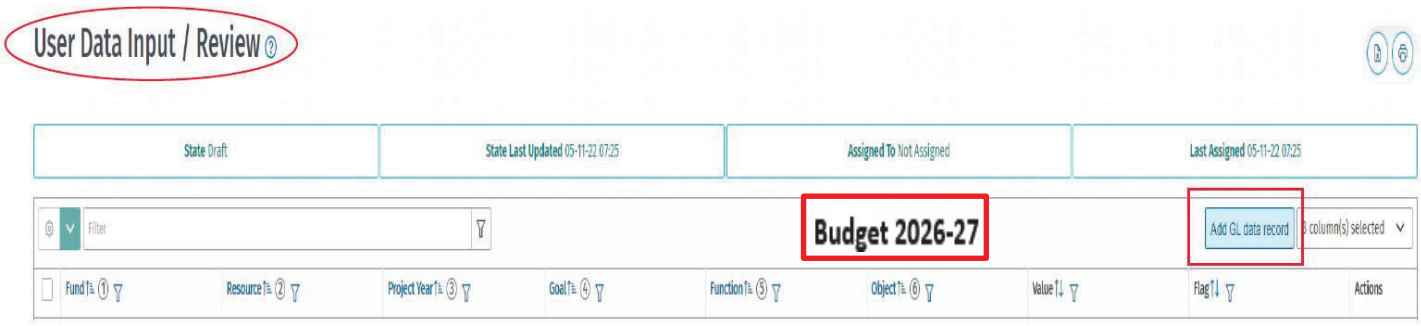
- Click on the “Add GL data record” tab
- An input screen appears (see below)
- Complete an input screen for Fund 51 Object 9780 to assign the fund balance
- Click the “Save” button



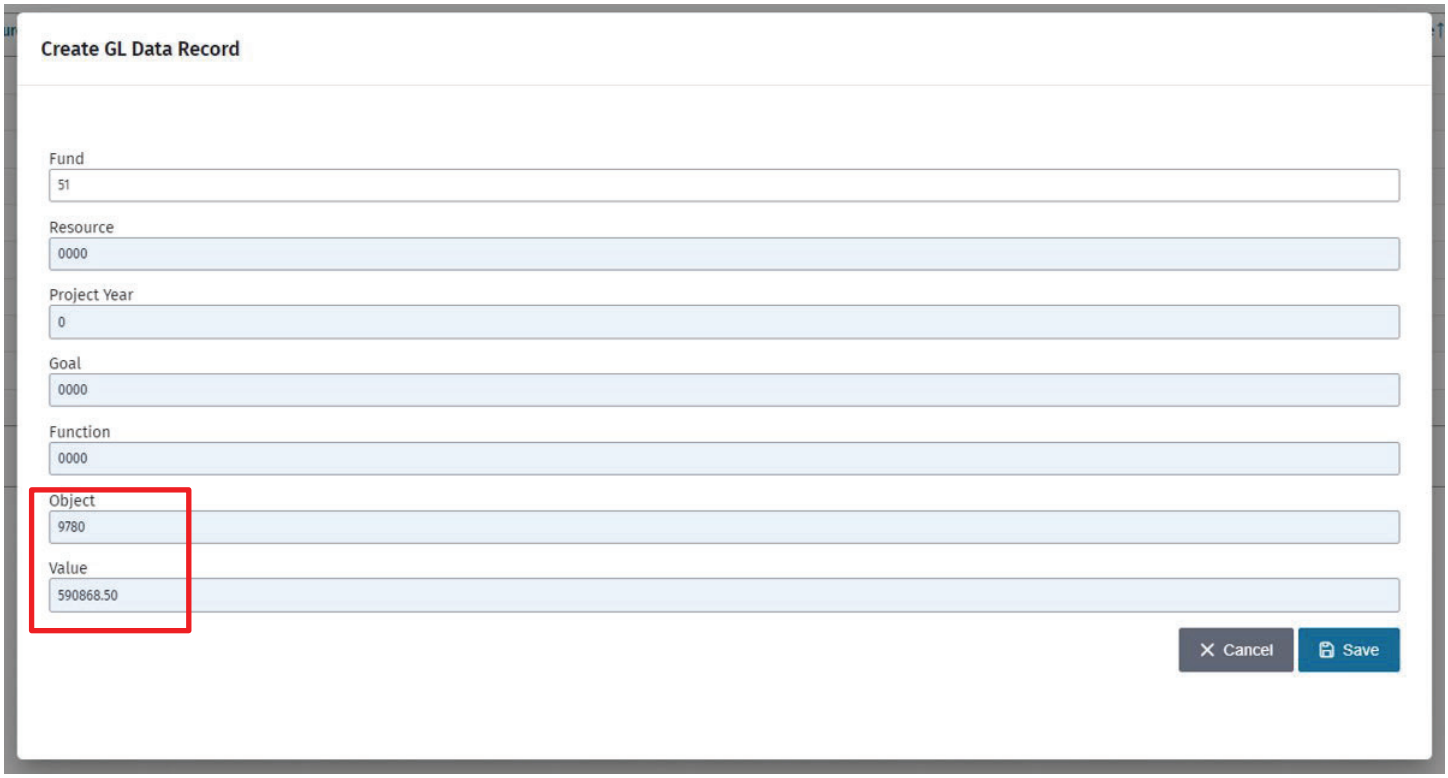
Fund 51 Fatal TRCs should now be cleared for <u>Estimated Actuals</u>; by completing this process, Fatal TRCs will then be generated for <u>Adopted Budget</u>.

The next step is to clear the Fatal TRCs for <u>Adopted Budget</u>:

An Assigned Fund Balance will need to be input for the Data Type "Budget". Go to User Data Input/Review and add a GL data record to enter an assigned ending balance to match the Fund 51 ending fund balance:



- Click on the "Add GL data record" tab
- An input screen appears (see below)
- Complete an input screen for Fund 51 Object 9780 to assign the fund balance
- Click the "Save" button



Run a final TRC check to make sure Fund 51 is cleared of all errors for BOTH Estimated Actuals and Budget:

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

SIGNATURE AUTHORIZATION FORM

TO: Sonoma County Office of Education

FROM: _____ # _____

(*School District or Charter School*)

FISCAL YEAR: _____/_____

Complete this section for annual listings of authorized signatures or to add employees to the list.

This is an: ___ Annual Listing ___ Addition

Indicate items the following persons are authorized to sign for:

A – Payroll Warrants **B** – AP Warrants

Name (Type or Print)	Signature	Circle Items Authorized
_____	_____	A B
_____	_____	A B
_____	_____	A B
_____	_____	A B
_____	_____	A B
_____	_____	A B
_____	_____	A B
_____	_____	A B

Permissible to send Payroll AV? ____YES ____NO

Note: Authorizations remain in effect for the entire fiscal year or until a request for change or deletion is filed with External Fiscal Services.

Complete this section to delete authorized signatures.

The following person(s) should be deleted from the signature authorization list:

Name _____

Name _____

Name _____

DISTRICT SUPERINTENDENT DATE

PLEASE SEND ORIGINAL FORM TO: SCOE BUSINESS SERVICES

ATTN: DIRECTOR EXTERNAL PAYROLL AND FINANCE

Revised 7/2/2018