Sonoma County Office of Education

SACS

2025-26 Unaudited Actuals Manual



Software & Forms

July 30, 2026 - a hybrid workshop

Zoom and SCOE Redwood A & B

Presented by SCOE IT, Fiscal Services, & SELPA

UNAUDITED ACTUALS WORKSHOP – Hybrid: ZOOM & Redwood A & B conference room
Agenda
July 30, 2026
9:00 a.m. – 12:00 p.m.

Introduction

The preparation of Unaudited Actuals concludes the 2025-26 fiscal year reporting period. All information (hard copy and official dataset) is **due to SCOE no later than September 15, 2026** (by statute).

Year-End Accrual Journal Entries

E-mail #1 - 4 files will be e-mailed on July 28, 2026

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

Please provide to your SCOE District Fiscal Management Advisor:

- **SCOELIST (last page of Bulletin 27-03)**
- Unaudited Actuals (electronic or hard copy and **official dataset)**
- Technical Review Checklist (TRC) ~ be cautious of warnings ~ **No Fatal (F)!!!** *Data must be corrected.*
    - Avoid issues by clearing TRCs **PRIOR** to board approval of Unaudited Actuals!

SCOE Biz Bulletins

- 27-01; 2026-27 45-Day Revision (emailed 7/24/2026)
- 27-02: July Information (emailed 7/27/2026) (No DBUG in July)
- 27-03: 2025-26 Unaudited Actuals (included in this Manual)

2025-26 P-2 & 2026-27 Advanced Apportionment CDE Exhibits

- 2025-26 P-2 can be found at https://www.cde.ca.gov/fg/aa/pa/pa2526.asp
- 2026-27 Advanced Apportionment can be found at https://www.cde.ca.gov/fg/aa/pa/pa2627.asp

Of Note:

Property Taxes and Interest

- All 2025-26 property taxes and interest have been received from the County and are posted in 2025-26

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FORMS

1.	Attendance (A)	CG	ADA
2.	Form ESMOE	FA	ESMOE
3.	Form Asset & Form Debt	MP	Asset & Debt
4.	Form GANN	MP	GANN
5.	Indirect Cost Rate (ICR)	RS	ICR
6.	Current Expense Formula (CEA)	CG	CEA
7.	Program Cost Report (PCR) and Schedule of Allocation Factors (PCRAF)	RS	PCR & PCRAF
8.	Lottery	CT	Lottery
9.	Bond Interest and Redemption - Fund 51	FA	Form 51
10.	What's New ~ SACS	FA	NEW
11.	Special Education MOE reports	LB	SE
12.	Final Submission* to SCOE and CDE		Data Submission

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

SCOE BIZ

Business Services

Bulletin No. 27-03

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

July 30, 2026

To: District and Charter Business Officials
From: Felicia Aguirre, Director, Business Services
Subject: 2025-26 Unaudited Actuals

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

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

- Complete Closing Check-Off List **by August 07, 2026**
- Send Closing Check-Off List to your SCOE Fiscal Advisor. They will review and discuss with you any necessary adjustments. Forms may be worked on during this process, such as Form A, Form Asset, Form Debt, PCRAF (allocation factors), Form 51, and any other form that is not affected by accounting transactions.
- **Your SCOE Fiscal Management Advisor will notify you via e-mail that all checks have been made and your district is ready for the final extract**.
- Perform the final extract into the SACS Web Application.
- Complete all applicable Unaudited Actuals reports and forms listed below.
- Have the LEA's governing board approve the 2025-26 Unaudited Actual statements as presented on the State Standardized Account Code Structure (SACS) software **by** September 15, 2026.
- The board approved Unaudited Actuals must be **submitted to SCOE (hard copy with original signed certification and official dataset) no later than September 15, 2026.**

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

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

SPECIAL EDUCATION ~ end of year reporting

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

   LEAs should complete the SYT worksheet before preparing the SEMA and SEMB forms. Lisa Breining will be emailing the SYT worksheet directly to LEAs with additional information.

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

   The SACS web application includes two reports **(Be sure to enter the SELPA information before entering any data)**:

   - Report SEMA – Special Education MOE- Actual VS. Actual – The "LEA MOE Calc" tab addresses the Federal Subsequent Year Rule. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Year Tracking (SYT) worksheet in conjunction with their LEA Maintenance of Effort Calculation (LMC-A) worksheet from the SEMA.
   - Report SEMB – Special Education MOE- Budget VS. Actual – The "LEA MOE Calc" tab addresses the Federal Subsequent Year Rule. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the SYT worksheet in conjunction with their LEA Maintenance of Effort Calculation (LMC-B) worksheet from the SEMB.

   NOTE: It is advisable to complete the SEMA and SEMB reports before submitting the SACS unaudited actual data to the CDE. Although these reports are not required for Unaudited Actual electronic submission, they must be submitted separately in PDF format. **SEMA and SEMB Reports are due to SELPA no later than September 15, 2026 (**Excess Cost Calculation and the SYT worksheet

   The Excess Cost Calculation and information will be emailed to LEAs by Lisa Breining in August. The 2025-26 Excess Cost Calculation and Number of Full-Time Special Education Student Equivalents Calculation is **due by September 15, 2026**.

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

Reporting WITH the Authorizing Agency

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

Reporting SEPARATELY from the Authorizing Agency

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

Alternative format: Beginning with the 2022-23 fiscal year, the Unaudited Actuals Alternative Form **must** be completed in the SACS system. Please refer to the SACS Web-Application section in the 2025-26 Unaudited Actual Manual for more information on this format.

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

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

SONOMA COUNTY OFFICE OF EDUCATION
2025-26 Unaudited Actuals – SCOELIST For DISTRICTS

District Name _____

Check the appropriate reports completed by your district:

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

Signature _____ **Date** _____

SONOMA COUNTY OFFICE OF EDUCATION
2025-26 Unaudited Actuals – SCOELIST For EXTERNAL CHARTERS

Charter Name _____

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

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

Alternative Form – Each form listed is REQUIRED

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

SACS forms – Each form listed is REQUIRED.

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

☐ Official dataset SACS Unaudited Actual or Alternative Form

Signature _____ **Date** _____

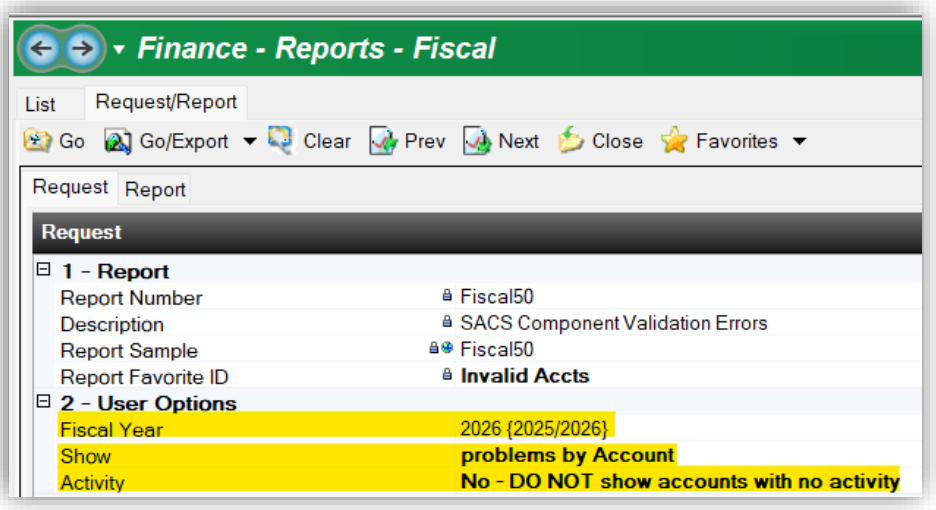
Fiscal50 SACS Component Validation Errors

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

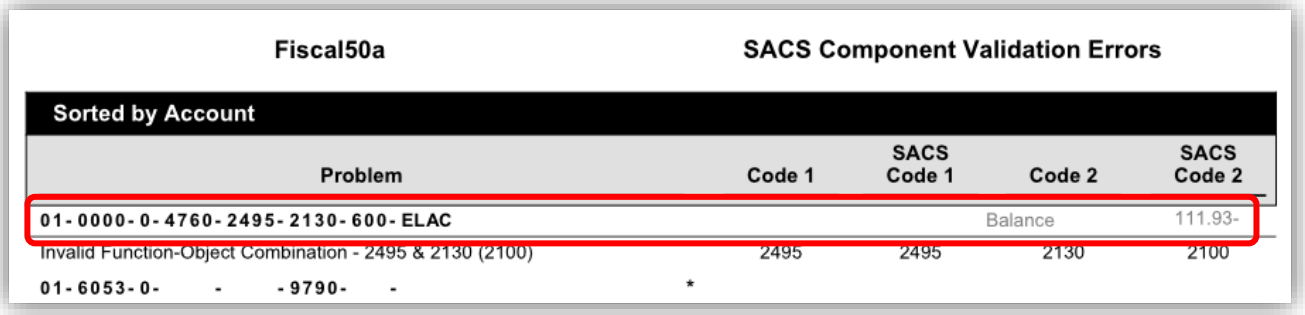
Go to Finance – Reports – Fiscal – Fiscal50 SACS Component Validation Errors

Section 2- User Options

- **Fiscal Year:** 2026 {2025/2026}
- **Show:** Problems by Account
- **Activity:** No – DO NOT show accounts with no activity
- Click Go to review the report



Example Fiscal50: If there is a balance it will show as grey.



Reports to help review expenses:

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

A Balance on the Fiscal50 report will create TRCs in SACS and must to be moved to a valid account by manual Journal Entry before exporting the Fiscal51 SACS Extract

Fiscal51 SACS Extract Report

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

Go to Finance – Reports – Fiscal – Fiscal51 SACS Extract

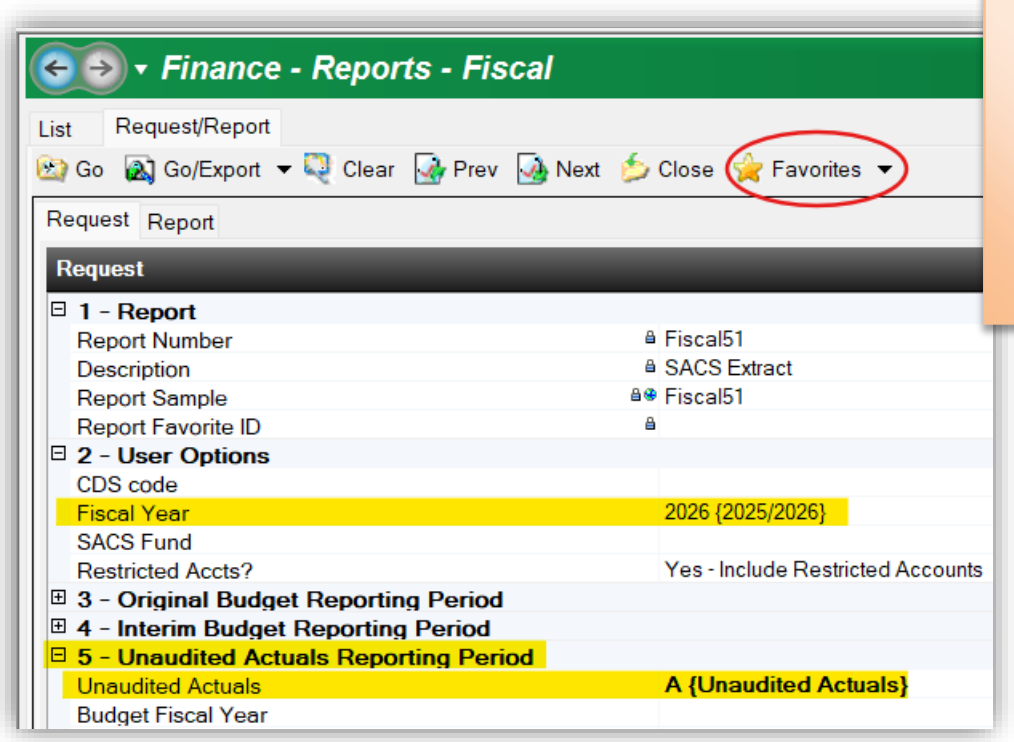
Section 2- User Options

- **CDS Code:** Blank unless you want to select a specific charter within your district that reports separately
- **Fiscal Year:** 2026 {2025/2026}

Section 5 – Unaudited Actuals Reporting Period

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

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

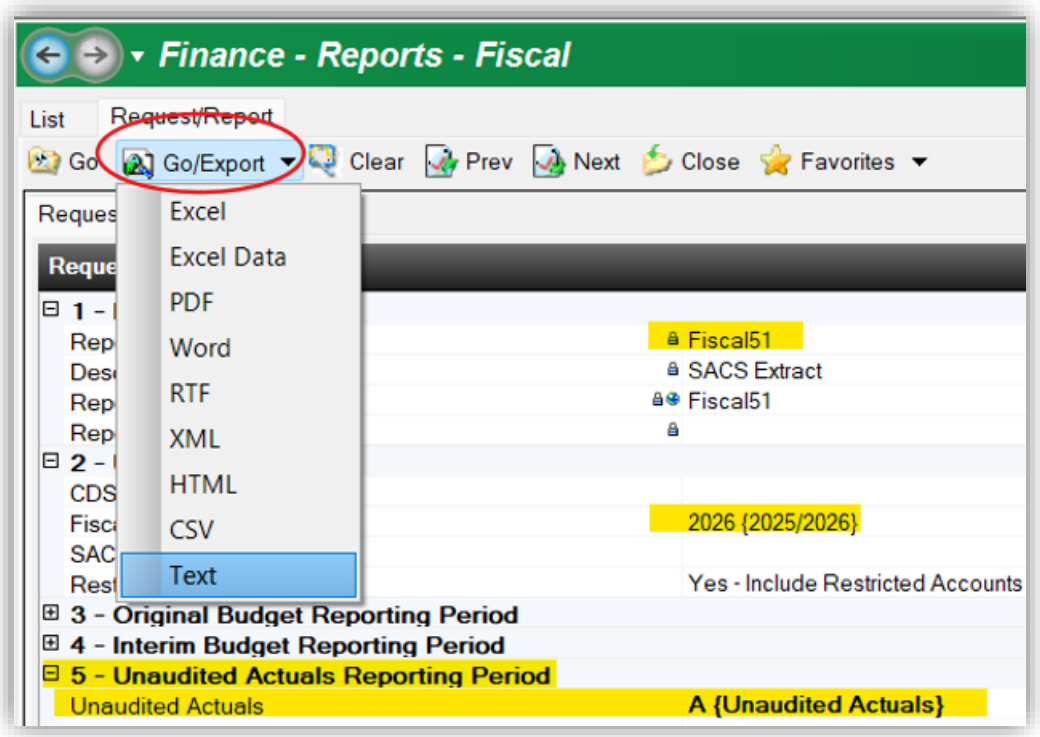


Create Favorites to save time!

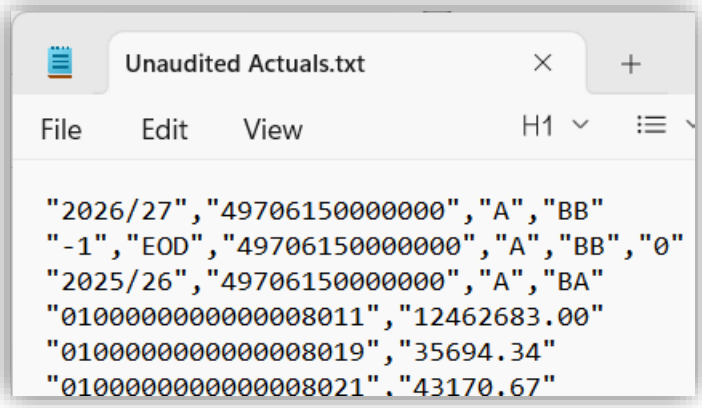
Favorites

Guaranteed you will run this extract multiple times!!

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



Example Excel Export:



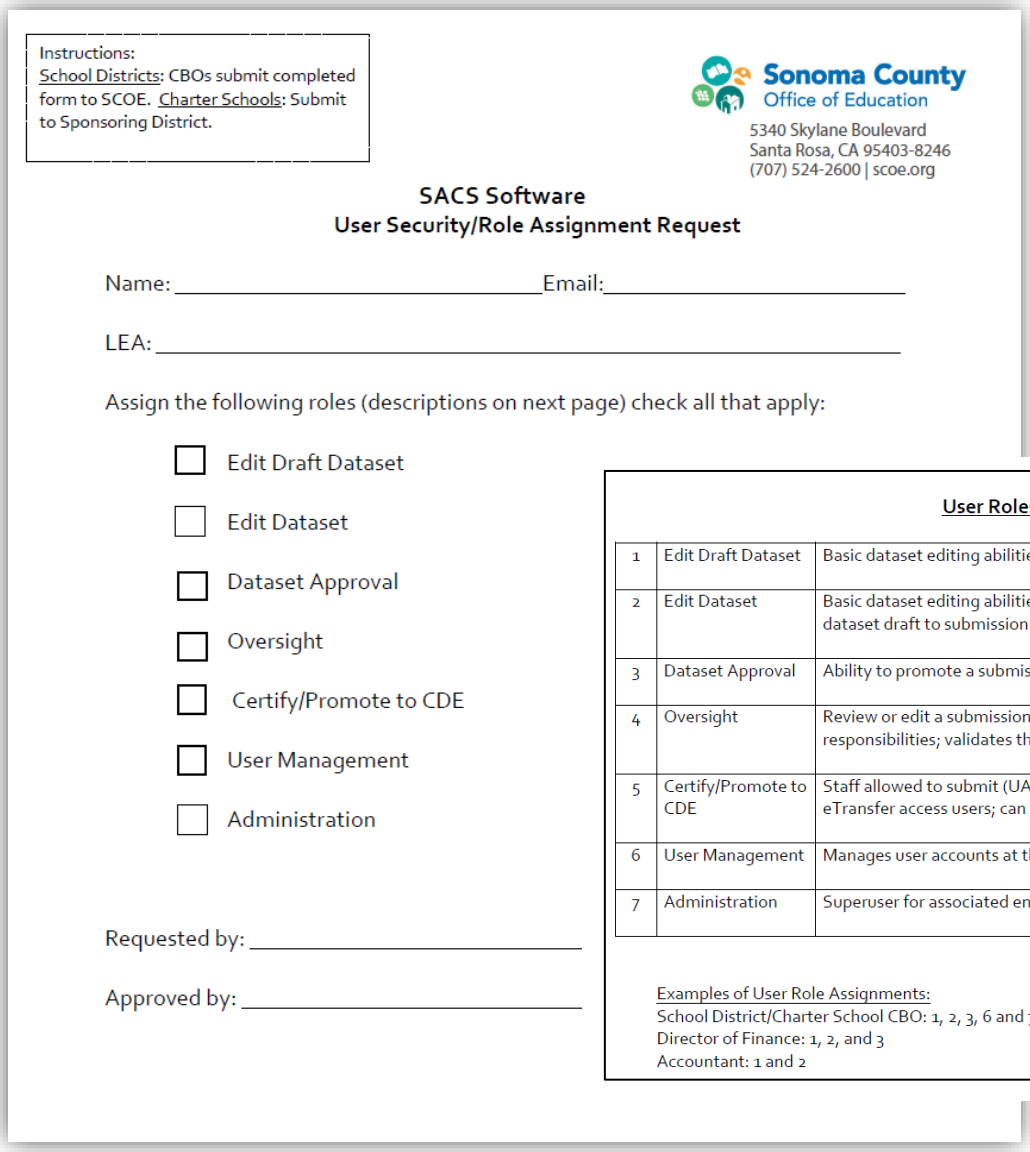
- Save as Text file
- Remember where the file is saved
- Close the file prior to importing into SACS or it will cause an error

SACS Software User Request Form

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

To gain access to SACS for **administrators**, LEAs must submit a SACS Software User Security/Role Assignment Request form to their SCOE Fiscal Advisor (Districts) or sponsoring District (Charters). For all other users, roles can be set up by the District Administrator in SACS.

Form: https://www.scoe.org/fs/resource-manager/view/0c7b2827-a47a-4049-88d4-d565bd74b875



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

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

SACS Software
User Security/Role Assignment Request

Name: _____ Email: _____

LEA: _____

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

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

Requested by: _____

Approved by: _____

User Roles

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

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

SACS Software Unaudited Actuals

The Standardized Account Code Structure (SACS) Web financial reporting system facilitates the preparation of budget, interim, and unaudited actuals reporting periods.

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

SACS Training Materials

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

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

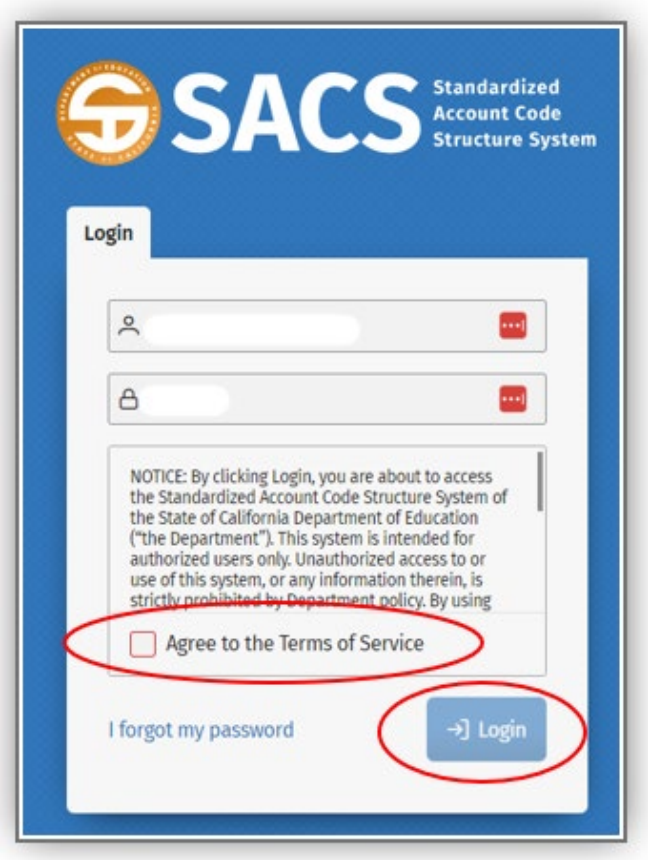
SACS Login

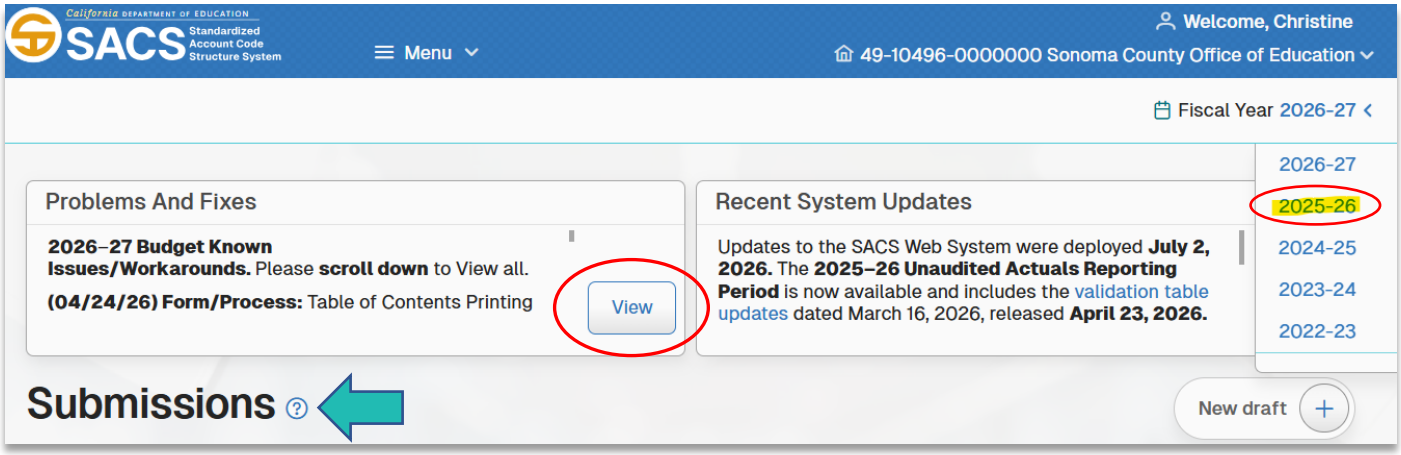
SACS Web Based system is accessed via https://sacs-cde.org/security/login

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

Hint!

Bookmark SACS Login Page





- **Fiscal Year:** Change to **2025-26** for Unaudited Actuals period
- Click View to review Problems And Fixes and Recent System Updates

SACS Help

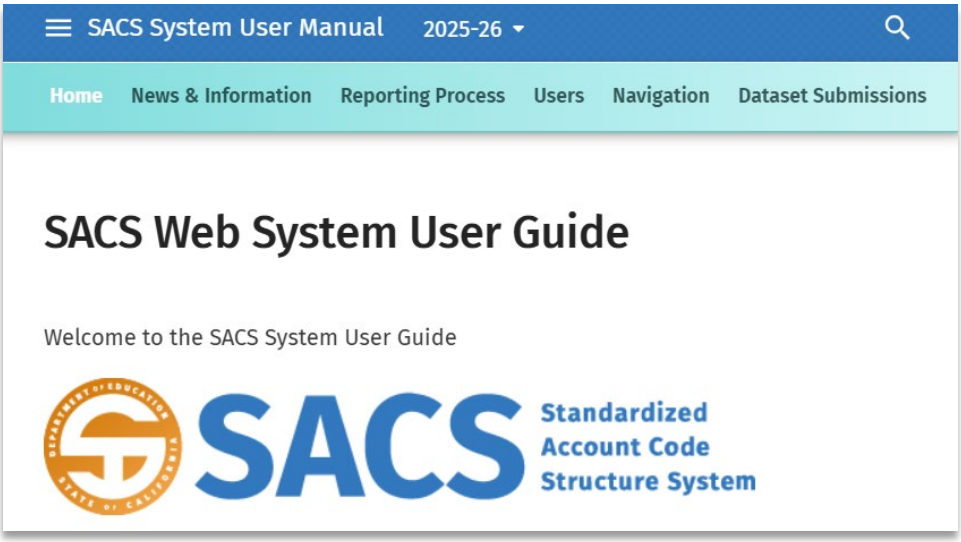
Each activity has a Help icon that takes you to the **SACS System User Manual**. This will open a new tab with all kinds of helpful links and a search field to help navigate the user manual.

- Click on Question Mark (?) to get to the SACS System User Manual

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

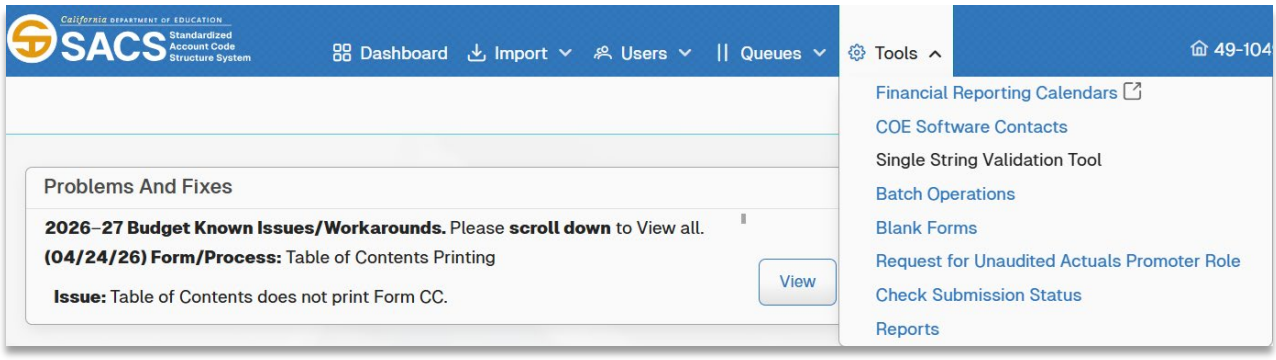
- Click on the Home Tab to get to the User Manual
- Follow links or enter key word in search field
- To return to Dashboard click on Dashboard Tab

Hint! Bookmark SACS User Manual too



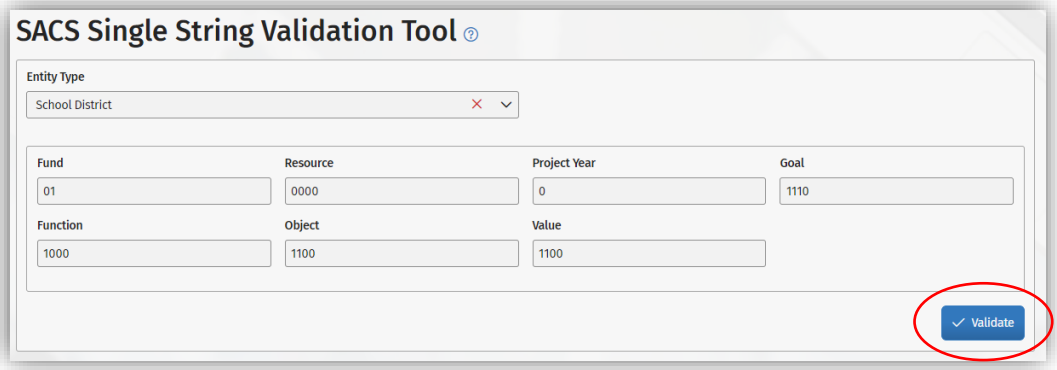
SACS Tools

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



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

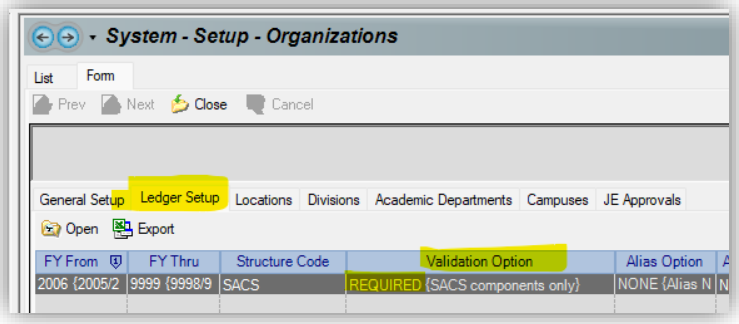
- Enter Account Components
- Enter a dollar amount in Value
- Click Validate button





SACS string validation can be done in Frontline as well if the Validation Option is set to **REQUIRED** in the Organization Record in the Ledger Setup Tab.

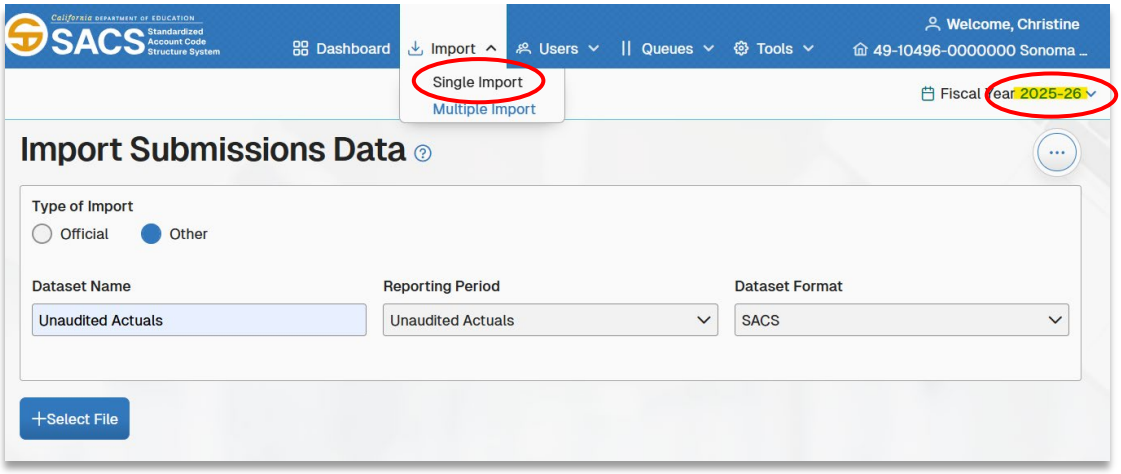
For help, contact: helpdesk@scoe.org



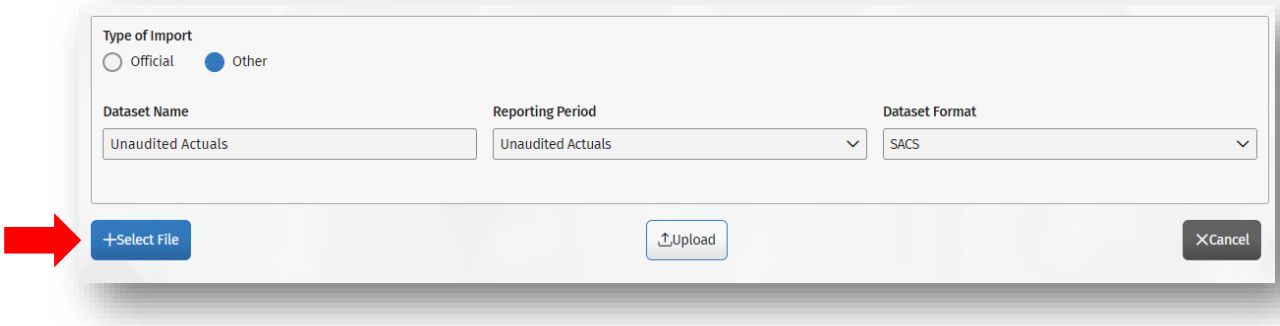
SACS Import

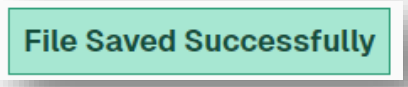
Now you are ready to import Frontline ERP Fiscal51 into SACS to start working on Unaudited Actuals

- Click on Import
- Select Single Import



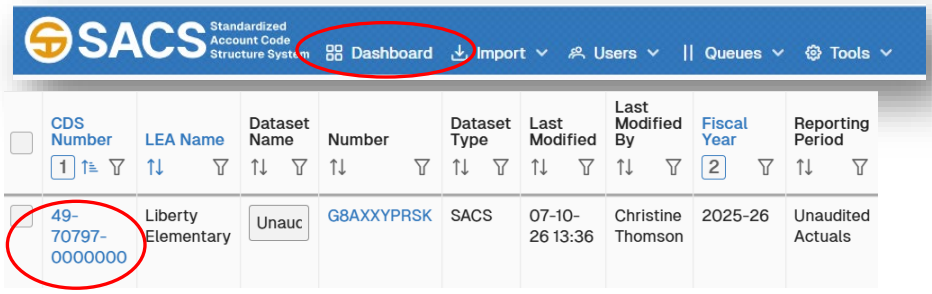
- Enter Dataset Name
- Reporting Period: Unaudited Actuals
- Dataset Format: Select SACS or Charter Alternative
- Click +Select File





- Locate and select file Fiscal51 SACS Extract
- Click Upload
- File Saved Successfully

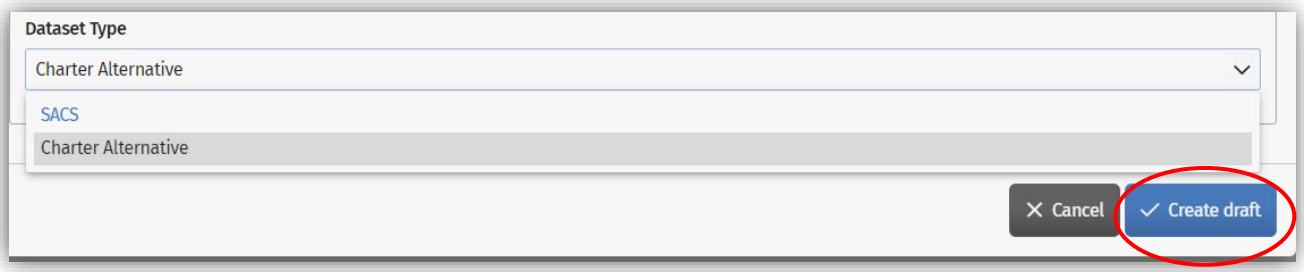
- Click on Dashboard
- Click on the CDS Number to open the navigation bar



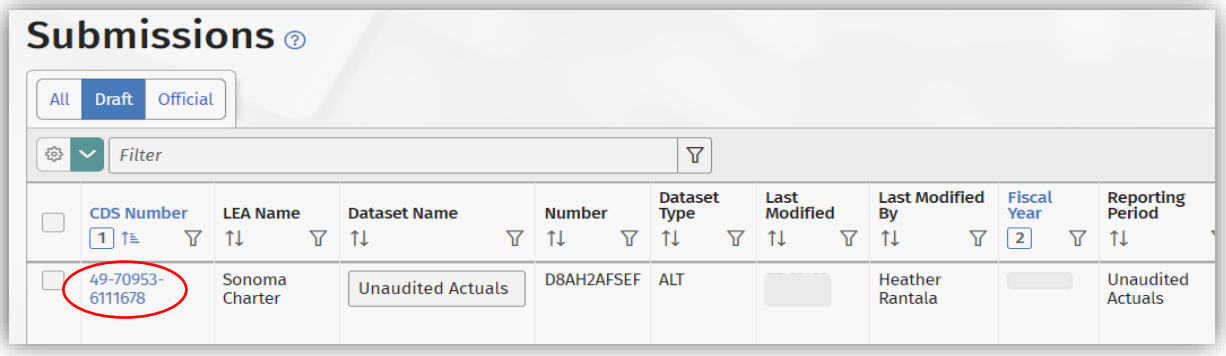
SACS Charter Alternative Dataset Format

The Charter Alternative Dataset Format is required in SACS.

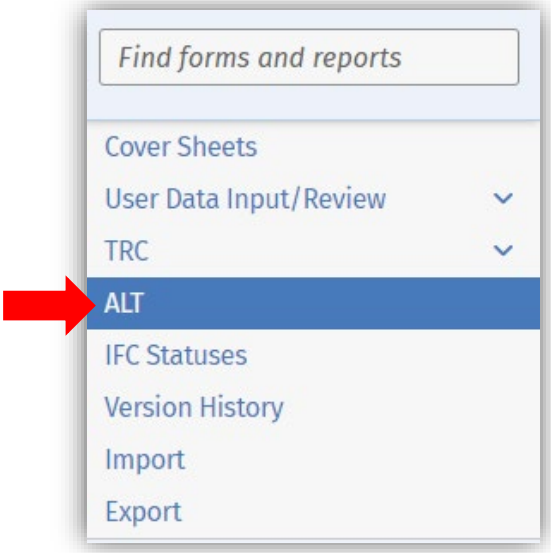
- **Select Charter Alternative** from the Dataset Type menu and Click Create draft

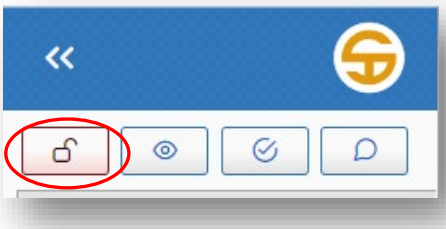


- Select the submission from the **Dashboard**

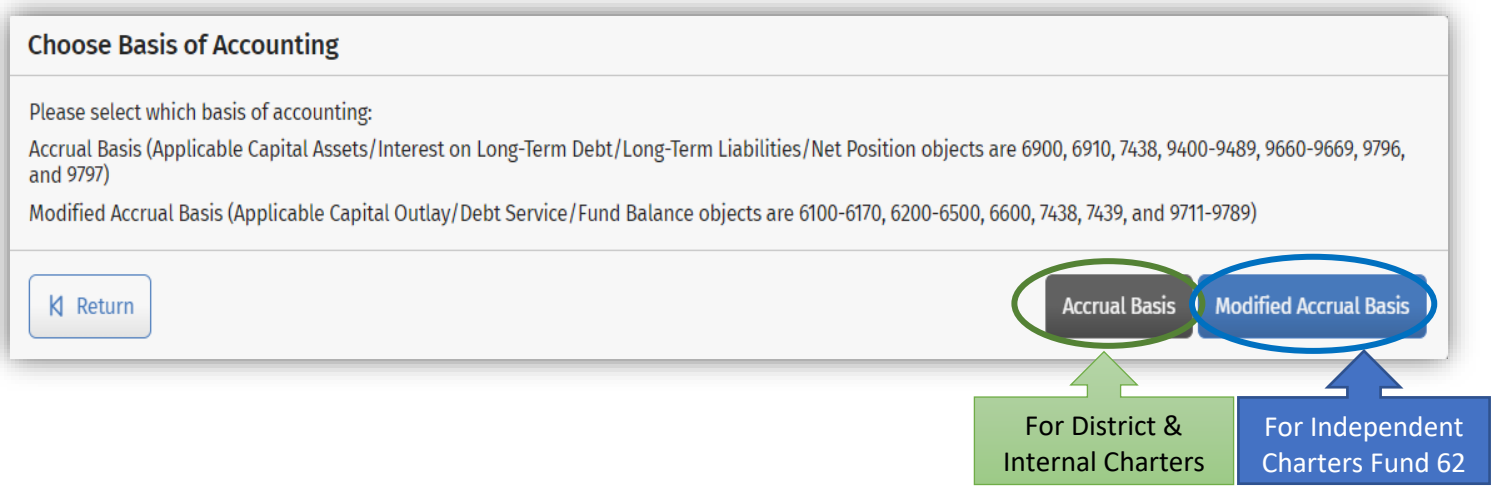


- Select **ALT** from the left navigation menu and then **Lock** the dataset

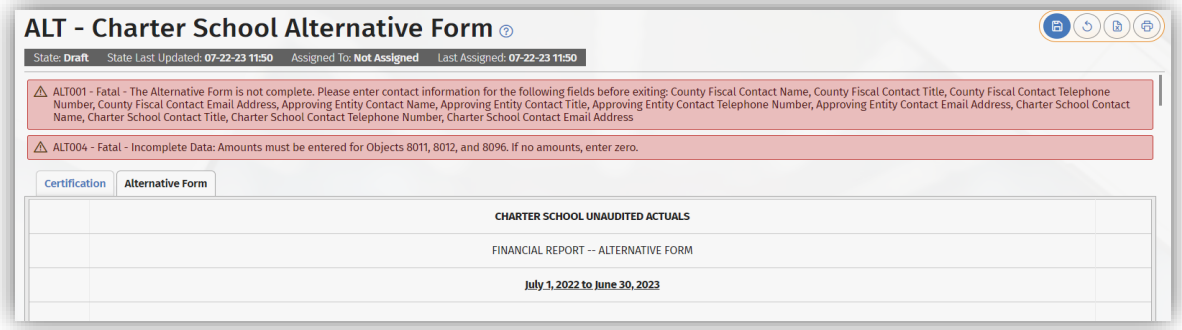




- Choose the Basis of Accounting:
  - **Accrual Basis** (Districts & Internal Charters)
  - **Modified Accrual Basis** (Independent Charters Fund 62)

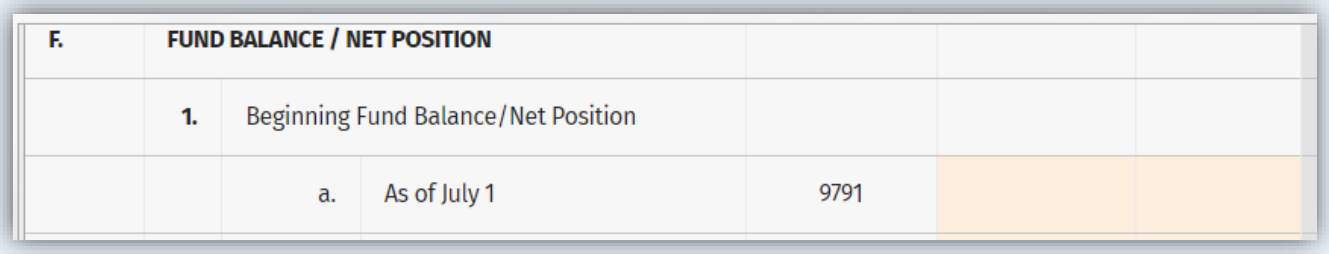


- Complete the **Alternative Form**, **Certification**, and **Alternative Form** tables



- Click **Save**

IMPORTANT: Verify that Object 9791 Beginning Fund Balance (Line F.1.a.) agrees with the Prior Year Audited Ending Balance reported to CDE.



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

SACS Technical Review Checks (TRC)

Run a TRC report for ***both*** phases (Unaudited Actuals 2025-26 and Budget 2026-27) **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 must be revised in Frontline or explained in SACS in order to get an Official file.

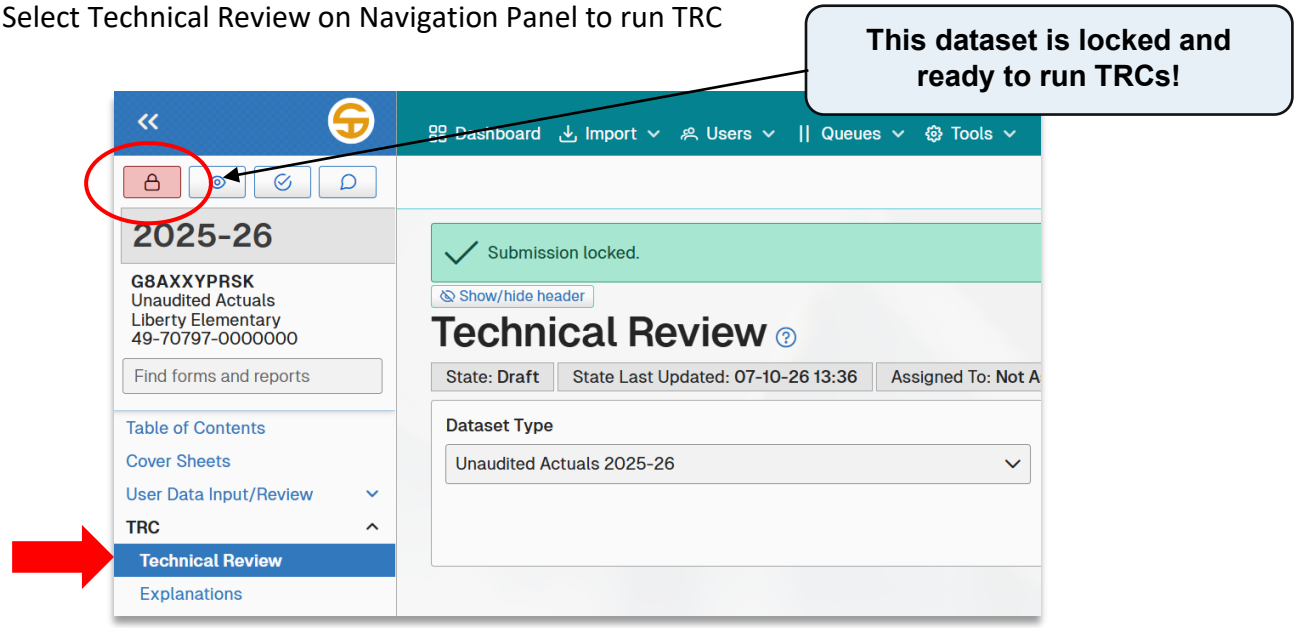
To resolve Fatal TRC's, make updates in Frontline and then re-extract and re-import data into SACS before proceeding to Forms.

An Official file **must be received** for Unaudited Actuals **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 Technical Review on Navigation Panel to run TRC



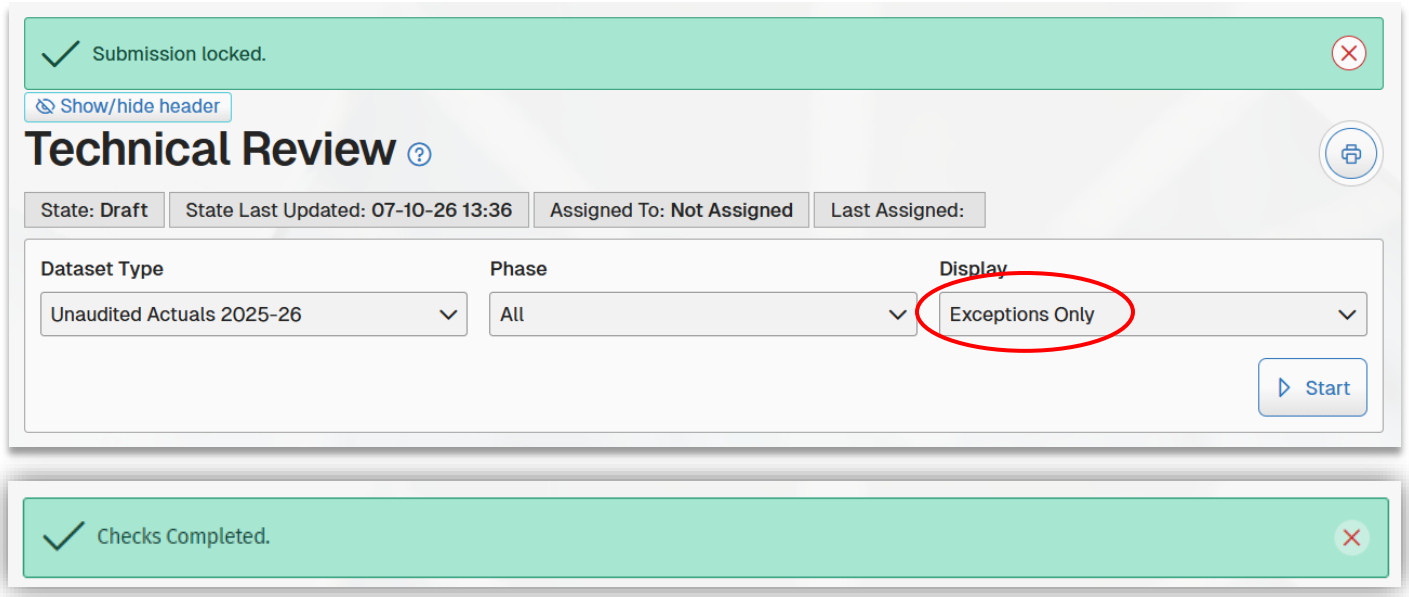
The navigation window is now open to run TRCs

- Once TRCs are run, click on the **Lock Icon** again to lock dataset

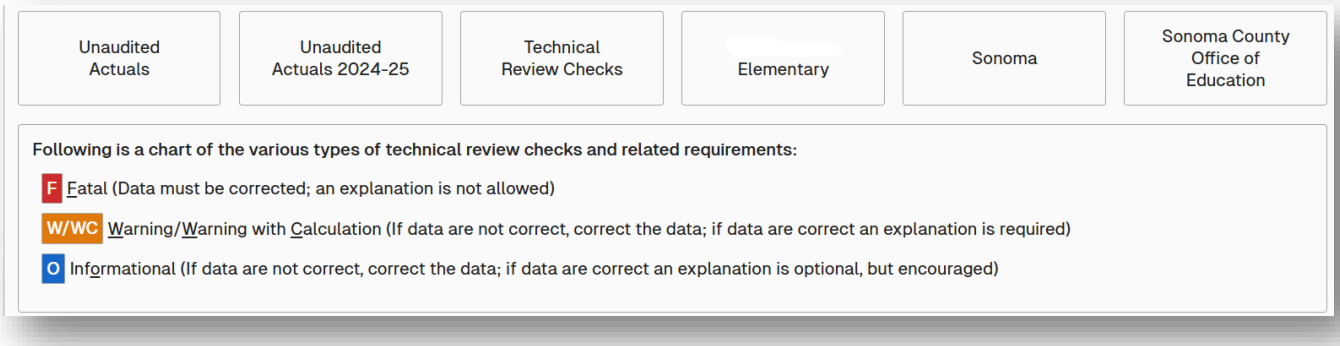
Run Technical Review Check (TRC)

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

- Dataset Type: **Unaudited Actuals 2025-26**
- 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.

Corrections must be made in Frontline and data re-extracted with Fiscal51.

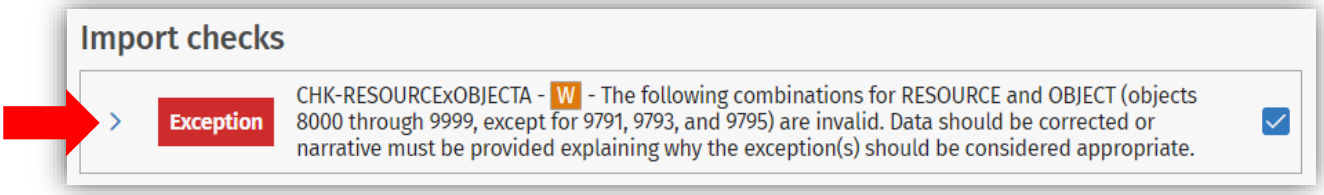
Review Technical Review Check (TRC) Outcomes

- Check the Severity and Status
- Check the error message and detail
- Review each exception and decided whether the exception needs to be corrected or explained.

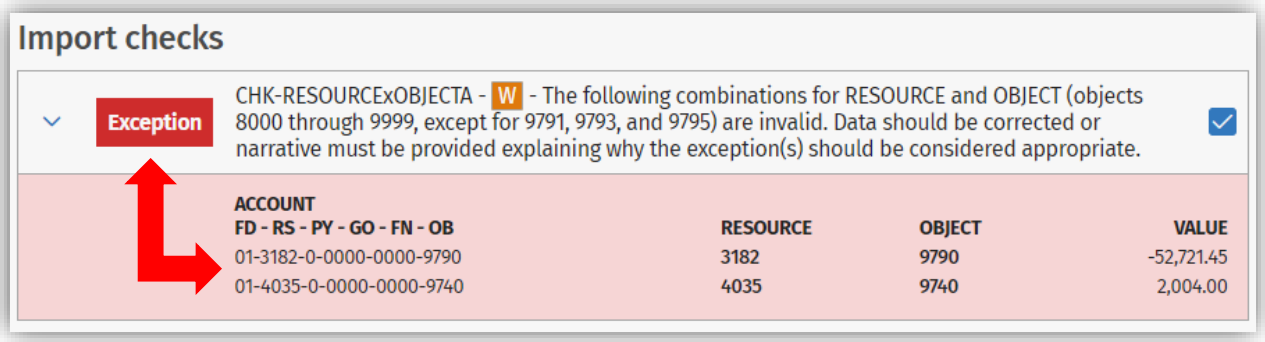
Scroll down to review the errors:

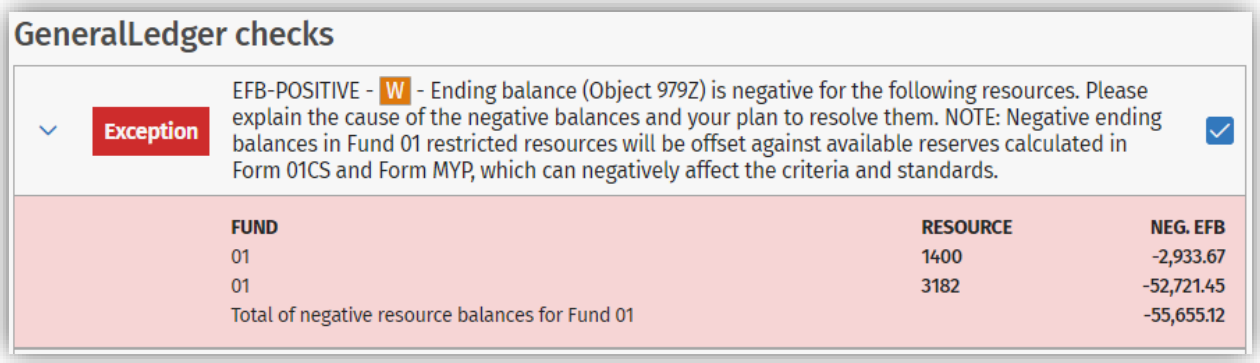
- First, review **Import checks** and **General Ledger** exceptions (examples below). These must be explained in SACS or resolved in Frontline in order to get an Official File.
- Errors in **Supplemental** checks and **Export Validation checks** will need to be reviewed after Supplemental Forms are completed; refer to the Data Sequencing section for details.

Expand the TRC by clicking on the > caret to open and review the Exception details.



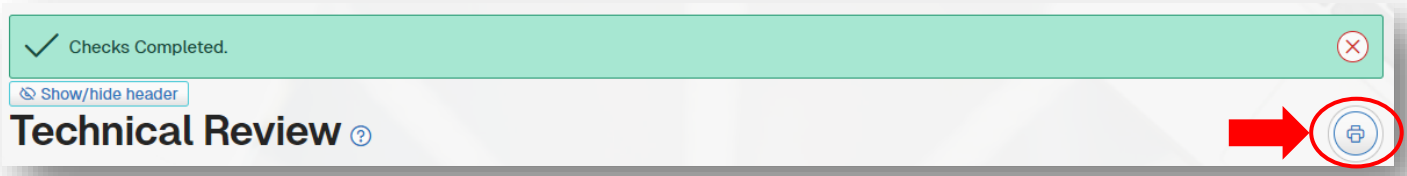
This will open the Account detail that will need to be reviewed and resolved in Frontline. Once corrected, a new Fiscal51 will have to be re-extracted and re-imported into SACS.





Print TRC Outcomes

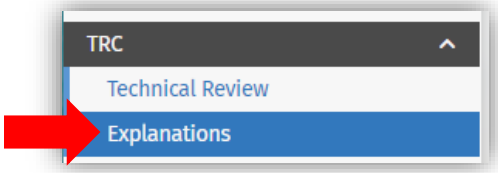
SACS provides the option to Print the TRC report for further review – this option is useful for correcting TRCs.

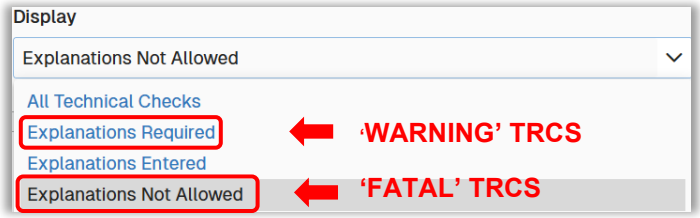


TRC Explanations

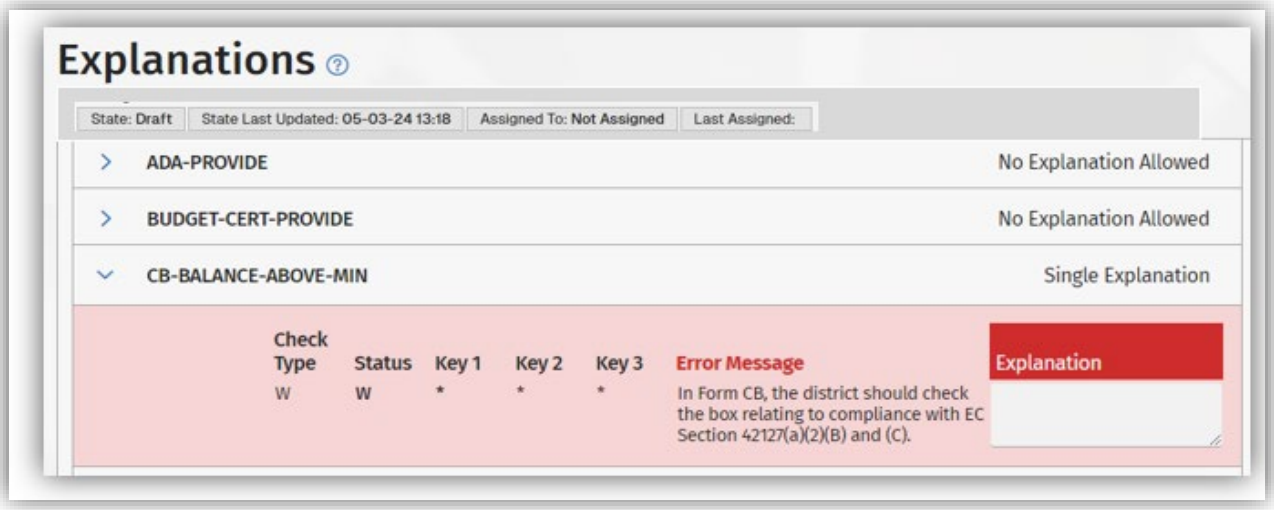
For more details on each TRC, click on the **Explanations** option under TRC on the left Navigation pane.

- Use the Display option to view specific explanations.
- Expand the Explanation to view the details of the TRC





If a Warning TRC has been reviewed and deemed valid, the TRC must be explained in order to get an Official File.

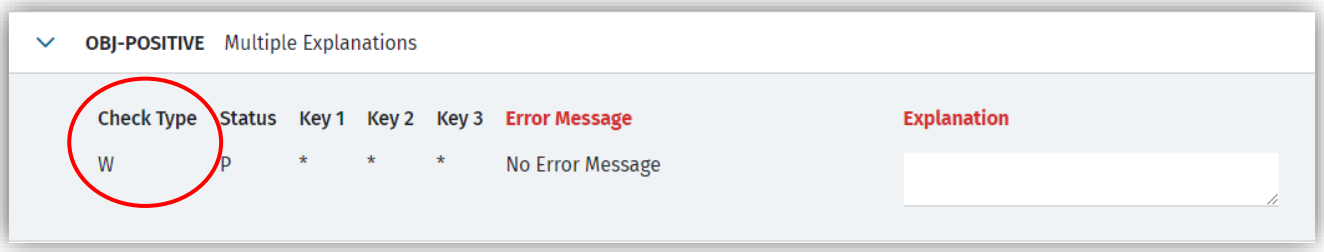


- Enter an explanation in the Explanation field narrative form
- Click the Save button to save your explanation for the TRC exception(s)

Understanding Explanations

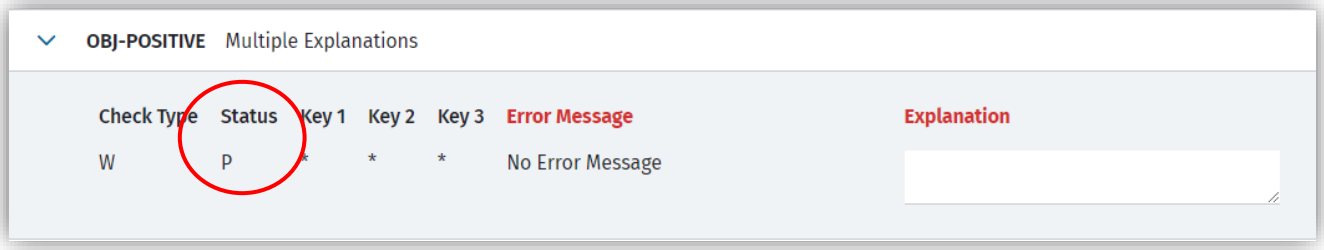
CHECK TYPE – The check type categorizes the severity of the check

- **(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.



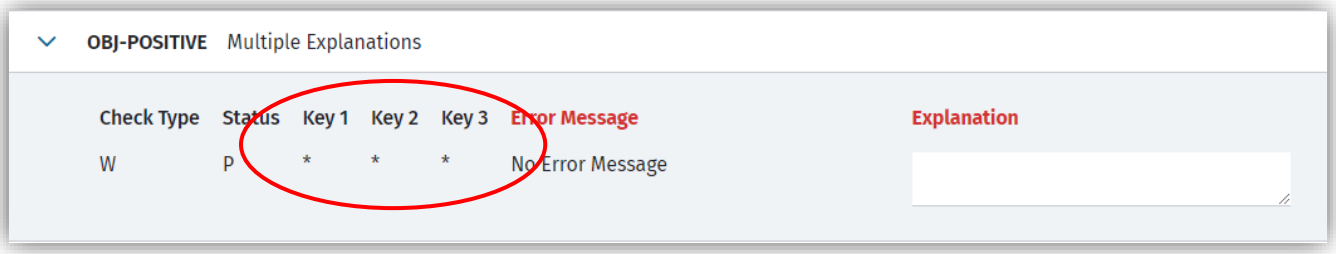
STATUS – The status field indicates the current status of the check and is directly dependent on the LEA's data or explanations

- **(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

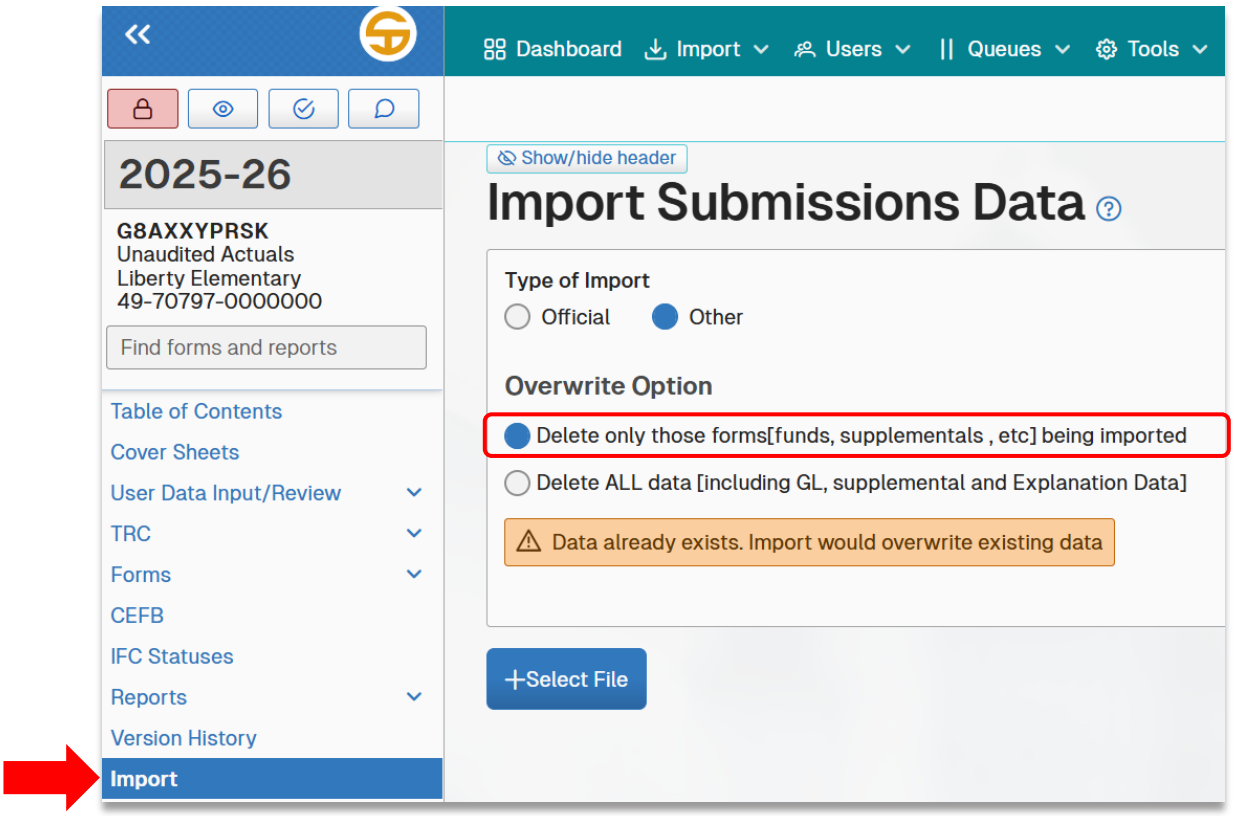


TRC Corrections & Re-import into SACS

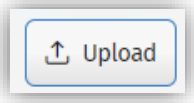
Once the TRCs have been reviewed and correction made in Frontline, the data will need to be re-extracted and re-imported into SACS.

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

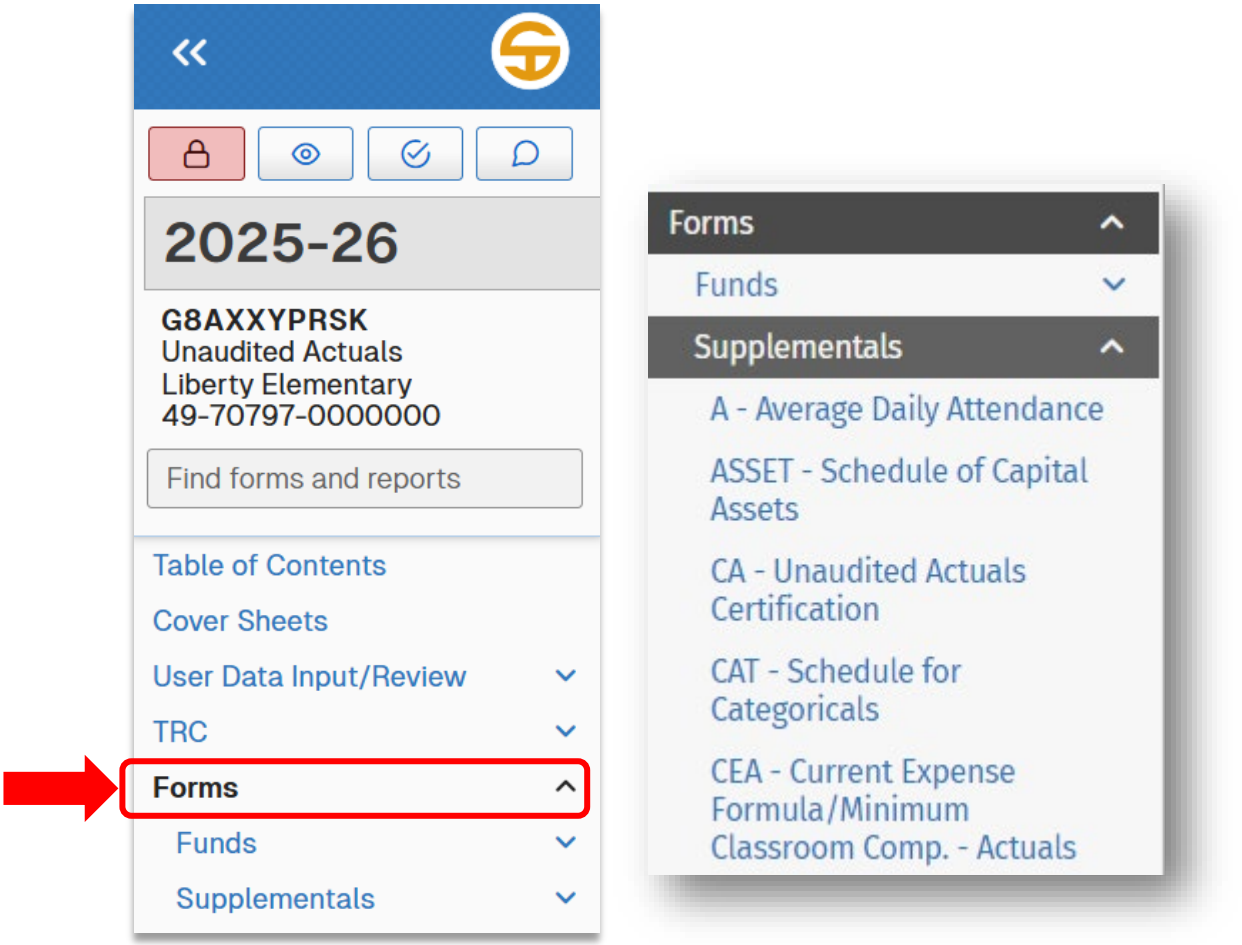


Be sure run TRCs again after re- importing!

SACS Forms and Supplementals

Within the Forms Section of the Navigation Pane the Supplementals forms are listed in Alphabetical Order, be sure to open and edit in Dependency Order. Use the Quick Check button to check if TRCs are passing before opening the forms.

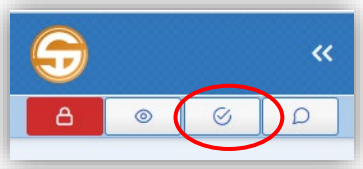
The next section will cover the forms in detail. Additional direction can be found in SACS.

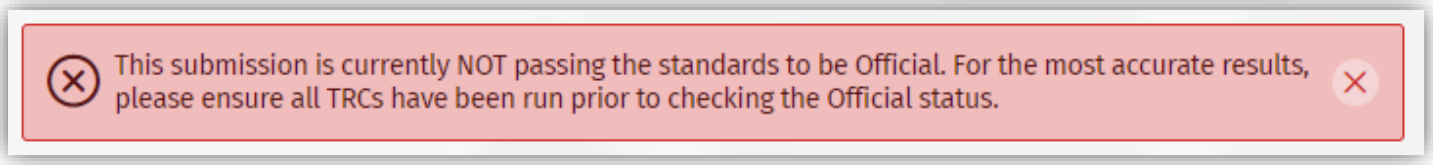


Quick TRC Check

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

- Click on the **Check** button to verify Official file.





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

SACS Form Dependencies

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

Dependency details are documented in Form Dependencies – Appendix E:

SACS System User Manual → 2025-26 → Attachments → Attachment E → Form Dependencies
https://docs.sacs-cde.org/2025-26/News/Procedures/Appendix/Appendix_E/

- Some SACS forms rely on data from other forms or funds.
- These dependent forms must be **opened and saved** to re-extract the most current data whenever relevant general ledger (GL) or supplemental data is updated.
- If dependent forms are not opened and saved after such changes, they will reflect outdated or inaccurate data.
- The Technical Review Checklist (TRC) will flag this issue with the **fatal error TRC CHK DEPENDENCY** and will **prevent an official export** of the data until all dependent forms have been opened and saved.

The following table lists all of the dependent forms and the general ledger ("Funds") or supplemental ("Forms") data they rely on. If any of the funds or forms listed under the "Dependent On" columns are modified, the corresponding "Dependent Forms" must be reopened and saved to ensure they reflect the updated data. **To avoid a cyclical CHK-DEPENDENCY exception, the dependent forms should be opened and saved in the order listed in the "Dependent Forms" column.**

UNAUDITED ACTUALS PERIOD

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

SACS Data Processing Sequence

The Forms module provides authorized users the ability to view, edit, and save data via the form's functionality on the left navigation pane. The Forms module has Funds, Supplementals and Criteria & Standards (4) sections.

SACS Budget & Unaudited Actuals Supplemental Forms additional information:
https://docs.sacs-cde.org/2025-26/userguide/submissions/forms/supplemental/budget_supplemental_index/?h=supplemental

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.
- **Form CAT (unaudited actuals period only)—To calculate the yearend accruals for categorical prior to reporting them in the general ledger.**
- **Import/User Data Input** —Import general ledger budget and actual data from the LEA accounting system. Manually input, using the User Data Input/Review screen, any general ledger data that is not maintained in the LEA accounting system. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **TRC Import and TRC General Ledger** —Run the TRC-Import and TRC-General Ledger modules for budget and actual data to check the imported and manually entered general ledger data for valid SACS 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. **Fatal errors in either of these TRC phases must be corrected in Frontline and re-imported into SACS**.
- **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.
- **Form PCRAF (unaudited actuals period only) —**To provide allocation factors if there are expenditures in support functions with an undistributed goal.
- **Form PCR (unaudited actuals period only)**
- **Forms CEA/CEB**
- **Forms ASSET, DEBT, ICR, L, ESMOE, SEAS, and SEA**, if applicable.
- **Form GANN** if applicable **(unaudited actuals period only).**
- **TRC Supplemental**—Run the TRC-Supplemental module, which checks for required supplemental forms (and criteria and standards review forms during the budget period) and conditions within those forms. **Fatal exceptions must be corrected; warning exceptions must be corrected or, if the data is correct, must be explained.**
- **Supplemental Data Changes**—Make supplemental data changes, as necessary, in the applicable supplemental forms. If it is necessary to make changes to, and subsequently reimport, general ledger data, see the next step for General Ledger Data Corrections. Re-run TRC-Supplemental to verify changes.
- **General Ledger Data Corrections**—Make general ledger data corrections, as necessary, in the LEA accounting system or in the Components of Ending Fund Balance/Net Position screen, and then reimport the applicable fund(s), if necessary. Rerun TRC-Import and TRC-General Ledger to verify changes. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **Components of Ending Fund Balance/Net Position**—Within the Components of Ending Fund Balance/Net Position screen, enter or revise applicable components of ending fund balance/net position by resource. Rerun TRC-Import and TRC-General Ledger to verify changes. See the Importing Data section for details about automatic recalculations done after the import, reimport, and user data input processes.
- **Form CA (unaudited actuals period only)—**Unaudited Actuals Certification. Review the Summary of Unaudited Actual Data Submission worksheet to verify critical data elements.
- **Fund Forms** When the general ledger data is finalized, open, review, and print fund forms as necessary. **Save Form 01**, most importantly during budget period, so applicable data will extract appropriately into Form 01CS and Form MYP.
- **TRC-Supplemental**—Re-run TRC–Supplemental checks to verify that the criteria and standard review form has been completed as required.
- **TRC Export Validation**—Run the TRC-Export Validation module, which checks for required forms, forms that have unbalanced or incomplete data, and forms that need to be opened and saved due to general ledger and/or supplemental data changes (dependencies). See Attachment E for information about clearing form dependencies.
- **Technical Review Checklist**, All—To verify all exceptions have been corrected, or explained where applicable.
- **Table of Contents**—Shows the fund and supplemental reports that contain data and/or have been saved. Upon selecting this form, the SACS Web System will automatically generate the contents based

on the information in the database. View or print the Table of Contents to ensure all applicable forms are completed. You may find it helpful to compare the Table of Contents to Attachment A of this user guide. In addition, all fund, supplemental, and criteria and standards review forms can be printed from the Table of Contents window.

- **Export**—Export data using the **Official** option for submission to the reviewing agency, if required.
- **Submission to SCOE** - Promote to ***New Dataset Submission*** and email SCOE Fiscal Management Advisor for review.
    - If you are an **independent charter**, then the dataset is first promoted to the sponsoring District, then they will promote to SCOE as 2nd Level LEA.

Average Daily Attendance Form A

District: Tab A

202x-2x Unaudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	A see page ADA -7	B see page ADA -10	C see page ADA-4	D	D	D
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	*Line 2 (P-2 and Annual): Basic-Aid Choice non-resident ADA is reported separately on line 2. See actual report of attendance for breakdown. Lines 1 and 2 should total LEA Subtotal Column on District County Wide attendance report.*					
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
5. District Funded County Program ADA	A	B	Use:	D	D	Use:
a. County Community Schools			CY P-2			CY P-2
b. Special Education-Special Day Class	see page ADA -9	see page ADA - 12	CY P-2			CY P-2
c. Special Education-NPS/LCI			CY P-Annual			CY P-Annual
d. Special Education Extended Year			CY P-Annual			CY P-Annual
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

District NPS & ESY!!!

COE NPS & ESY!!!

Column A: Use the P-2 2025-26 Co-Wide report of attendance (see attached pages ADA- 7 & 9)

Column B: Use the P-Annual 2025-26 Co-Wide report of attendance (see attached pages ADA-10 & 12)

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

Column D: See LEA's 2026-27 budget assumptions used for P-2 and P-Annual ADA. Estimated funded ADA should match the funded ADA on the Adopted Budget LCFF Calculator ADA Tab (see page ADA- 6 for more information).

Reminder!

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

All COE ADA is reported in Section #5

COE: Tab B

202x-2x naudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

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

THIS PAGE ONLY USED BY THE COUNTY OFFICE OF EDUCATION

Charter: Tab C

202x-2x Unaudited Actuals
AVERAGE DAILY ATTENDANCE

Form A

Description	202x-2x Unaudited Actuals			202x-2x Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	see page ADA - 8	see page ADA - 11	See Row #1 notes below			
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	see page ADA - 8	see page ADA - 11	See Row #5 notes below			
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Row #1:

- Report data for Charter School ADA whose financial data is reported in the District's General Fund.
- For 25-26 Unaudited Actuals columns, use the "LEA Total" column of the P-2 (see ADA-8) & Annual (see ADA-11) Co-wide Charter report of attendance. Charters are funded off of current year ADA.
- For 26-27 Budget columns, see 26-27 Budget Assumptions used for P-2 and Annual ADA. Estimated Funded ADA should match the Funded ADA on LCFF Calculator ADA Tab.

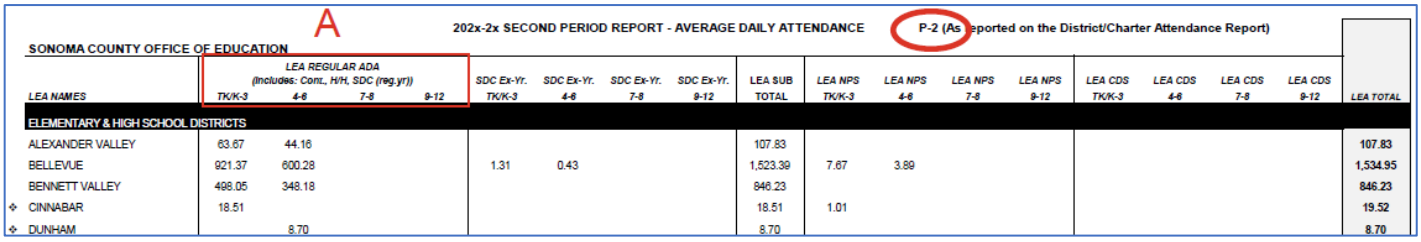
Row #5:

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

Calculating Funded ADA on Form A Row #1 25-26 Unaudited Actuals Using Countywide Reports

Some programs are funded off of P-2 ADA and some are funded off of annual ADA. Since the CDE exhibits do not yet reflect any of the P-Annual ADA that was just certified in July, it is helpful to understand how to hand calculate funded ADA.

Countywide Report P-2 (sample data only):



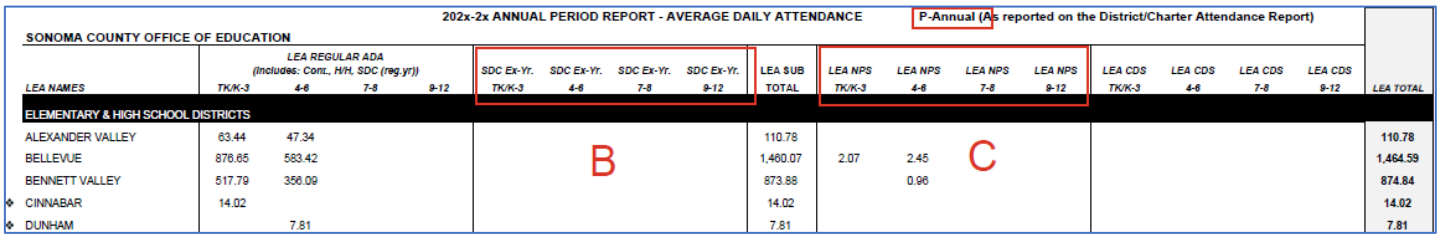
SONOMA COUNTY OFFICE OF EDUCATION — A — 202x-2x SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-2 (As reported on the District/Charter Attendance Report)

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

A: District ***LEA Regular ADA*** (includes Home and Hospital and Special Day Class)

- funded off **the better of**:
  - **Current year P-2**
  - **Prior year P-2**
  - **3- prior year average**
- If using Countywide reports, will need to first determine from which year(s) the *LEA Regular ADA* programs are funded

Countywide Report P-Annual (sample data only):



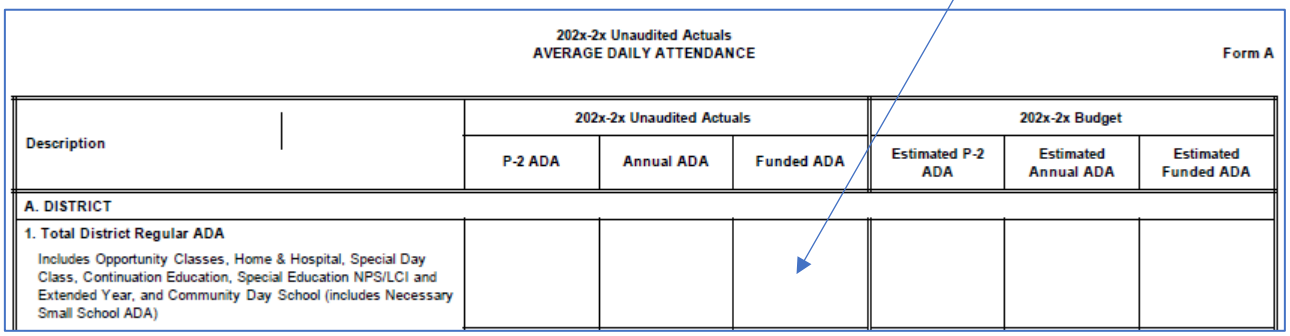
SONOMA COUNTY OFFICE OF EDUCATION — 202x-2x ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-Annual (As reported on the District/Charter Attendance Report)

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

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

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

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



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

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

Calculating Funded ADA on Form A Row #5a-d 25-26 Unaudited Actuals Using Countywide Reports

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

Description	Prior Year Estimated Actuals P-2 ADA	Annual ADA	Funded ADA	Budget Year 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

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

Calculating Funded ADA using the LCFF Calculator for 25-26 Unaudited Actuals or 26-27 Adopted Budget Form A

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 - Therefore, must be broken out - ***NPS is included in A4 and COE is included in A5***

Verify total Funded ADA = Form A Line A6

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

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)						

- If using the LCFF Calculator to calculate the funded ADA for unaudited actuals, now that P-Annual has been certified, make sure to update the ADA for the programs that are funded off Annual.

2025-26 P-2 Correction for AN

2025-26 SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE

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

as of 7/15/26

SONOMA COUNTY OFFICE OF EDUCATION

LEA #		LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	4-6	7-8	9-12	LEA SUB TOTAL	LEA NPS TK/K-3	4-6	7-8	9-12	LEA CDS TK/K-3	4-6	7-8	9-12	LEA TOTAL
ELEMENTARY & HIGH SCHOOL DISTRICTS																				
01	■	ALEXANDER VALLEY	66.45	45.29							111.74									111.74
05		BELLEVUE	965.65	595.47			2.18	0.51			1,563.81	5.31	7.67							1,576.79
06	❖	BENNETT VALLEY	154.96								154.96	0.28	0.63							155.87
11	❖	CINNABAR	15.25								15.25	1.06								16.31
15	❖	DUNHAM		10.30							10.30									10.30
17	❖♦■	FORESTVILLE	56.86								56.86	0.78								57.64
18		FORT ROSS	5.08	2.81	5.37						13.26									13.26
20	❖	GRAVENSTEIN	39.75								39.75	0.83	1.76							42.34
22	❖	GUERNEVILLE	10.50								10.50	0.94	1.44							12.88
24	❖	HARMONY	61.24								61.24		4.73							65.97
26		HORICON	18.34	19.98	15.71						54.03									54.03
46		KASHIA	2.87	2.31							5.18									5.18
29		KENWOOD	70.17	50.84							121.01									121.01
31	❖	LIBERTY	63.85								63.85									63.85
34	❖□	MARK WEST	260.05	161.69							421.74	1.48	3.88							427.10
35		MONTE RIO	22.53	17.58	12.45						52.56									52.56
36		MONTGOMERY	23.02	9.33	4.66						37.01									37.01
38	❖	OAK GROVE	88.48								88.48	0.92	1.43	1.14						91.97
39	❖	OLD ADOBE	186.53	121.05			1.04	0.66			309.28	1.03	1.14							311.45
85	❖■	PETALUMA CITY ELEM	877.68	602.35			3.36	1.36			1,484.75	4.16	1.91							1,490.82
85	❖■	PETALUMA HIGH			1,196.90	2,759.26			0.79	3.11	3,960.06			7.36	21.70					3,989.12
43	❖	PINER-OLIVET	155.95	118.54							274.49	6.82	7.21							288.52
47	❖	RINCON VALLEY	744.56	469.06			5.40	2.86			1,221.88	4.42	6.94							1,233.24
48	❖	ROSELAND	928.36	635.02			1.63	1.65			1,566.66	2.05	3.69	0.07	2.16					1,574.63
86	❖	SANTA ROSA CITY ELEM	1,631.37	1,150.47			9.83	2.85			2,794.52	6.11	14.22							2,814.85
86	❖□	SANTA ROSA CITY HIGH			1,894.32	6,369.04			2.00	6.53	8,271.89			20.63	86.80					8,379.32
51	❖	SEBASTOPOL	196.59	163.03	106.88						466.50	1.08	4.97	0.50						473.05
53	❖	TWIN HILLS	185.60	88.79							274.39	1.05								275.44
54		TWO ROCK	82.31	56.35							138.66									138.66
60		WAUGH	425.57	338.72							764.29	1.25	1.08							766.62
61		WEST SIDE	68.83	53.62							122.45									122.45
71		WEST SO. CO. HIGH	20.73	5.64	1.74	1,381.96	0.99	0.18	0.08	1.19	1,412.51				13.54					1,426.05
62		WILMAR	161.62	97.37							258.99		1.09							260.08
64	❖	WRIGHT	610.54	424.45							1,034.99	2.78	2.96							1,040.73
UNIFIED SCHOOL DISTRICTS																				
81		CLOVERDALE UNIF	372.59	245.12	175.25	376.92	0.41	0.01	0.22	0.22	1,170.74		1.49	3.74	1.46					1,177.43
82	❖	COTATI-ROHNERT PARK	1,811.18	1,307.54	865.27	1,911.51	5.23	1.55	0.62	1.19	5,904.09	3.56	6.77	8.00	32.72					5,955.14
84	♦	GEYSERVILLE UNIF	42.85	45.10	26.56	52.46					166.97		1.01							167.98
87		HEALDSBURG UNIF	258.60	199.06	188.22	493.62					1,139.50	0.41		1.66	6.85					1,148.42
88	❖	SONOMA VALLEY	706.53	572.49	399.62	1,021.13	1.61	0.54	0.11	0.57	2,702.60	1.13	3.67	7.73	18.71					2,733.84
63	❖	WINDSOR UNIF	694.56	503.24	554.38	1,763.75	1.44	1.29	0.41	0.58	3,519.65	2.86	2.83	10.10	6.81					3,542.25
		TOTAL FOR DISTRICTS	**12,087.60**	**8,112.61**	**5,447.33**	**16,129.65**	**33.12**	**13.46**	**4.23**	**13.39**	**41,841.39**	**50.31**	**82.52**	**60.93**	**190.75**					**42,225.90**

■ P-2 correction for AN 7/15/26, □ correction not affecting Countywide reports

❖ Charter Sponsoring District

♦ District of Choice Included

Use for District Tab: A Row #1 - 2025-26 Unaudited Actuals P-2 ADA Column

P-2 Corrected District

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

2025-26 P-2 Correction for AN

SONOMA COUNTY OFFICE OF EDUCATION

2025-26 SECOND PERIOD REPORT - AVERAGE DAILY ATTENDANCE

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

as of 7/15/26

LEA #		LEA NAMES	LEA REGULAR ADA TK/K-3	4-6	(Includes: Cont., H/H, SDC (reg.yr)) 7-8	9-12	SDC Ex-Yr. TK/K-3	4-6	SDC Ex-Yr. 7-8	9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA TOTAL
		CHARTER SCHOOLS														
06	◆	BENNETT VALLEY CHARTER	326.44	339.64							666.08					666.08
11	◆	CINNABAR CHARTER	53.53	62.59	23.99						140.11					140.11
52		CRP CREDO HS CHARTER				455.19					455.19					455.19
15	◆	DUNHAM CHARTER	115.93	42.04							157.97					157.97
17	◆	FORESTVILLE ACADEMY	42.16	60.45	44.69						147.30					147.30
20	◆	GRAVENSTEIN CHARTER	298.74	165.17							463.91					463.91
20	◆	GRAVENSTEIN HILLCREST M. CHTR.		84.78	196.03						280.81					280.81
69		GUERNEVILLE CALIFORNIA PACIFIC CHRT	36.27	40.12	33.86	118.41					228.66					228.66
22	◆	GUERNEVILLE CHARTER	61.85	43.29	36.07						141.21					141.21
23		HARMONY PATHWAYS CS	95.10	68.66	52.86	132.57					349.19					349.19
24	◆	HARMONY SALMON CREEK CS	36.13	50.45	42.37						128.95					128.95
33	■	LIBERTY CA VIRTUAL ACADEMY	227.45	211.11	180.84	373.83	0.10	0.04	0.07	0.01	993.45	1.02			3.37	997.84
89	■	LIBERTY HEARTWOOD CHRT	442.11	226.89	94.97	20.23					784.20	0.90				785.10
31	◆	LIBERTY ELEM CHARTER	75.09	75.75							150.84					150.84
31		LIBERTY INDP STUDY	0.18								0.18					0.18
34	◆	MARK WEST RIEBLI CHARTER	263.40	146.28							409.68					409.68
34	◆■	MARK WEST SAN MIGUEL CS	241.99	154.14							396.13					396.13
34		MARK WEST CHARTER	1.64	1.08	107.67						110.39					110.39
38	◆	OAK GROVE WILLOWSIDE CS	168.93	216.77	277.42						663.12					663.12
42	■	OAK GROVE PIVOT CHARTER	13.62	21.24	56.08	285.08					376.02					376.02
39	◆	OLD ADOBE CHARTER	148.53	106.73							255.26					255.26
39	◆	OA LOMA VISTA IMMERSION CHTR	278.33	149.57							427.90					427.90
39	◆	OLD ADOBE MIWOK VALLEY CHTR.	150.74	107.58			1.04	0.66			260.02					260.02
39	◆	OLD ADOBE SONOMA MTN. CHTR.	265.74	172.98							438.72					438.72
40		OLD ADOBE RIVER MONTESSORI	97.90	40.05							137.95					137.95
85	◆	PET VALLEY VISTA PUBLIC WALDORF	225.60	136.27	57.22						419.09					419.09
85	◆	PETALUMA ACCELERATED CHARTER			108.50						108.50					108.50
85	◆	PETALUMA PENNGROVE CHARTER	303.67	156.55							460.22					460.22
85	◆	PETALUMA MARY COLLINS CS	216.50	177.09	93.85						487.44					487.44
85	◆	PETALUMA DUAL LANGUAGE IMMERSION			45.53						45.53					45.53
43		PINER OLIVET CHARTER (POCS)			197.38						197.38					197.38
43		P.O. NW PREP. CHARTER	6.48	6.88	39.69	76.93					129.98					129.98
43	◆	P.O. SCHAEFER CHARTER	164.60	127.25							291.85					291.85
43	◆	P.O. OLIVET CHARTER	191.07	116.72							307.79					307.79
47		RV SPRING LAKE CHARTER	32.09	17.76	322.12						371.97			0.98		372.95
47	◆	RV BINKLEY CHARTER	200.61	131.96							332.57					332.57
47	◆	RV MANZANITA ELEM CHARTER	209.98	164.70							374.68					374.68
47	◆	RINCON VALLEY VILLAGE ELEM	214.22	154.77							368.99					368.99
47	◆	RINCON VALLEY WHITED CHTR	186.70	135.67							322.37					322.37
19		ROSELAND CS	4.23	0.85	413.37	688.07			0.64		1,107.16					1,107.16
86		SANTA ROSA CS FOR THE ARTS	146.99	124.53	78.77						350.29					350.29
86		SR CESAR CHAVEZ LANG ACDMY	286.51	161.20	275.40						723.11					723.11
86		SANTA ROSA FRENCH AMERICAN	307.24	167.08	46.83						521.15					521.15
86		SANTA ROSA ACCEL. CS		123.90							123.90					123.90
07		SANTA ROSA KID ST CS	74.21	38.56							112.77					112.77
02		SEBASTOPOL INDEP. CS	130.33	87.07	54.85		0.06				272.31					272.31
70		SONOMA CHARTER	106.10	69.78	39.09						214.97					214.97
32		SONOMA WOODLAND STAR	117.43	70.37	43.79						231.59					231.59
53		TWIN HILLS ORCHARD VIEW CS	39.07	40.70	39.57	98.21					217.55					217.55
21		TWIN HILLS SUNRIDGE CS	120.58	77.44	45.56						243.58		1.91			245.49
53	◆	TWIN HILLS MIDDLE CS		77.09	163.88						240.97					240.97
63		WINDSOR CALI CALMECAC CHARTER	536.53	311.53	215.41						1,063.47					1,063.47
65		WINDSOR VILLAGE CS	59.28	35.27	21.72						116.27					116.27
		TOTAL CHARTERS	**7,321.82**	**5,298.35**	**3,449.38**	**2,248.52**	**1.20**	**0.70**	**0.71**	**0.01**	**18,320.69**	**1.92**	**1.91**	**0.98**	**3.37**	**18,328.87**
												DISTRICT LEA CDS FROM PAGE#1 (N/A FOR CHARTERS)				
		TOTAL DISTRICT & CHARTER ADA	**19,409.42**	**13,410.96**	**8,896.71**	**18,378.17**	**34.32**	**14.16**	**4.94**	**13.40**	**60,162.08**	**52.23**	**84.43**	**31.91**	**194.12**	**60,554.77**

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

■ P-2 correction for AN 7/15/26

Use for Charter Tab: C Row #1 or #5 - 2025-26 Unaudited Actuals P-2 ADA Column

P-2 Corrected Charter

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

2025-26 P-2 Correction for AN

2025-26 SECOND PERIOD - AVERAGE ATTENDANCE P-2 Corrected COE (AS PER THE DISTRICT FUNDED COE PROGRAM REPORT)

5a 5b 5c as of 7/15/26 5d

SONOMA COUNTY OFFICE OF EDUCATION

LEA NAMES	COUNTY COMMUNITY SCHOOLS (A-1) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - SPL. DAY CLASS (A-2) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - NONPUBLIC/LCI (A-3) TK/K-3	4-6	7-8	9-12	CO. EXTENDED YEAR (SDC,NPS, & LCI) (A-4) TK/K-3	4-6	7-8	9-12	LEA TOTAL
SONOMA COUNTY ELEMENTARY & HIGH SCHOOL DISTRICTS																	
ALEXANDER VALLEY																	
BELLEVUE					4.15	4.63							0.50	0.35			**9.63**
BENNETT VALLEY					1.30								0.06	0.10			**1.46**
CINNABAR																	
DUNHAM																	
FORESTVILLE					1.42	0.81							0.14				**2.37**
FORT ROSS																	
GRAVENSTEIN					3.67	0.42	0.11						0.40				**4.60**
GUERNEVILLE						1.04							0.11	0.05			**1.20**
HARMONY					0.88												**0.88**
HORICON																	
KASHIA																	
KENWOOD									1.53	1.30			0.06	0.16			**3.05**
LIBERTY																	
MARK WEST						0.73							0.07	0.05			**0.85**
MONTE RIO																	
MONTGOMERY																	
OAK GROVE					0.36								0.06				**0.42**
OLD ADOBE					0.40								0.09				**0.49**
PETALUMA CITY ELEM					0.80								0.08				**0.88**
PETALUMA HIGH																	
PINER-OLIVET					4.87	5.15							0.46	0.31			**10.79**
RINCON VALLEY					0.76	1.54								0.12			**2.42**
ROSELAND						1.79							0.16	0.25			**2.20**
SANTA ROSA CITY ELEM					0.53	1.62			0.34	0.04			0.92	0.59			**4.04**
SANTA ROSA CITY HIGH				0.44			1.73	10.38			1.89	3.95			0.53	1.51	**20.43**
SEBASTOPOL																	
TWIN HILLS						0.53								0.09			**0.62**
TWO ROCK																	
WAUGH					0.01				0.33								**0.34**
WEST SIDE																	
WEST SO. CO. HIGH								0.94				1.96				0.50	**3.40**
WILMAR																	
WRIGHT					0.78	4.88							0.34	0.42			**6.42**
SONOMA COUNTY UNIFIED SC																	
CLOVERDALE UNIF					0.42	0.97		0.90					0.11				**2.40**
COTATI-ROHNERT PARK				0.45	2.82	1.84	1.30	5.87					0.41	0.08	0.22	0.85	**13.84**
GEYSERVILLE UNIF																	
HEALDSBURG UNIF					0.67										0.02		**0.69**
SONOMA VALLEY								6.34				2.35				0.77	**9.46**
WINDSOR UNIF					3.05	1.29							0.26	0.28			**4.88**
OUT OF SONOMA COUNTY SC																	
SAINT HELENA UNIFIED													0.10				**0.10**
CALISTOGA JOINT UNIFIED					0.91								0.10				**1.01**
TOTAL FOR ALL LEAS				**0.89**	**27.80**	**27.24**	**3.14**	**24.43**	**2.20**	**1.34**	**1.89**	**8.26**	**4.43**	**2.85**	**0.77**	**3.63**	**108.87**

ATTENDANCE COE
JUVENILE HALLS, HOME & CAMPS: ELEMENTARY =1.51 SECONDARY = 50.11
PROBATION REFERRED, ON PROBATION OR PAROLE, EXPELLED: ELEMENTARY = 1.77 SECONDARY = 24.34
ADULTS IN CORRECTIONAL FACILITIES: 0.00

Use for District Tab: A Row #5 - 2025-26 Unaudited Actuals P-2 ADA Column for District Funded County Programs ADA

P-2 Corrected COE

2025-26 ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE

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

as of 7/15/26

SONOMA COUNTY OFFICE OF EDUCATION

LEA #		LEA NAMES	LEA REGULAR ADA (Includes: Cont., H/H, SDC (reg.yr)) TK/K-3	4-6	7-8	9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA CDS TK/K-3	LEA CDS 4-6	LEA CDS 7-8	LEA CDS 9-12	LEA TOTAL
		ELEMENTARY & HIGH SCHOOL DISTRICTS																		
01		ALEXANDER VALLEY	66.66	44.95							111.61									111.61
05		BELLEVUE	966.53	594.42			2.18	0.51			1,563.64	5.17	7.34							1,576.15
06	❖	BENNETT VALLEY	155.76								155.76	0.44	0.72							156.92
11	❖	CINNABAR	14.94								14.94	0.91								15.85
15	❖	DUNHAM		10.42							10.42									10.42
17	❖♦	FORESTVILLE	56.80								56.80	0.76								57.56
18		FORT ROSS	5.25	2.81	5.37						13.43									13.43
20	❖	GRAVENSTEIN	39.80								39.80	0.84	1.94							42.58
22	❖	GUERNEVILLE	10.45								10.45	0.92	1.53							12.90
24	❖	HARMONY	61.60								61.60		4.76							66.36
26		HORICON	17.99	19.68	15.39						53.06									53.06
46		KASHIA	3.03	2.23							5.26									5.26
29		KENWOOD	70.14	50.74							120.88									120.88
31	❖	LIBERTY	63.73								63.73									63.73
34	❖	MARK WEST	260.47	161.71							422.18	1.77	4.01							427.96
35		MONTE RIO	22.93	17.56	12.73						53.22									53.22
36		MONTGOMERY	22.99	9.04	4.66						36.69									36.69
38	❖	OAK GROVE	88.23								88.23	0.61	1.28	1.14						91.26
39	❖	OLD ADOBE	186.68	121.41			1.04	0.66			309.79	1.63	1.14							312.56
85	❖	PETALUMA CITY ELEM	875.30	598.76			3.36	1.36			1,478.78	4.17	1.91							1,484.86
85	❖	PETALUMA HIGH			1,190.25	2,735.90			0.79	3.11	3,930.05			7.63	21.68					3,959.36
43	❖	PINER-OLIVET	155.69	116.93							272.62	7.05	8.77							288.44
47	❖	RINCON VALLEY	745.38	469.30			5.40	2.86			1,222.94	4.34	7.00							1,234.28
48	❖	ROSELAND	929.20	635.10			1.63	1.65			1,567.58	2.04	3.68	0.07	2.14					1,575.51
86	❖	SANTA ROSA CITY ELEM	1,629.30	1,146.58			9.83	2.85			2,788.56	6.62	14.10							2,809.28
86	❖	SANTA ROSA CITY HIGH			1,888.10	6,315.03			2.00	6.53	8,211.66			21.03	85.22					8,317.91
51	❖	SEBASTOPOL	197.72	163.59	106.15						467.46	1.14	4.95	0.62						474.17
53	❖	TWIN HILLS	185.96	88.28							274.24	1.05	1.69							276.98
54		TWO ROCK	82.47	56.58							139.05									139.05
60		WAUGH	426.41	339.53							765.94	1.25	1.09							768.28
61		WEST SIDE	68.73	53.63							122.36									122.36
71		WEST SO. CO. HIGH	21.14	5.64	1.78	1,374.23	0.99	0.18	0.08	1.19	1,405.23				14.34					1,419.57
62		WILMAR	161.41	96.19							257.60		1.05							258.65
64	❖	WRIGHT	610.56	423.52							1,034.08	3.07	2.96							1,040.11
		UNIFIED SCHOOL DISTRICTS																		
81		CLOVERDALE UNIF	373.27	245.19	174.00	373.46	0.41	0.01	0.22	0.22	1,166.78		1.95	5.06	1.87					1,175.66
82	❖	COTATI-ROHNERT PARK	1,810.71	1,304.64	860.59	1,889.50	5.23	1.55	0.62	1.19	5,874.03	1.92	5.47	6.02	26.39					5,913.83
84	♦	GEYSERVILLE UNIF	43.22	46.05	26.59	52.00					167.86		0.99							168.85
87		HEALDSBURG UNIF	259.80	199.86	188.34	490.65					1,138.65	0.34		1.69	6.85					1,147.53
88	❖	SONOMA VALLEY	705.64	571.53	397.79	1,017.86	1.61	0.54	0.11	0.57	2,695.65	1.16	3.81	7.77	18.94					2,727.33
63	❖	WINDSOR UNIF	692.60	501.74	553.98	1,753.07	1.44	1.29	0.41	0.58	3,505.11	3.87	1.95	10.22	6.79					3,527.94
		TOTAL FOR DISTRICTS	**12,088.49**	**8,097.61**	**5,425.72**	**16,001.70**	**33.12**	**13.46**	**4.23**	**13.39**	**41,677.72**	**51.07**	**84.09**	**61.25**	**184.22**					**42,058.35**

❖ Charter Sponsoring District
♦ District of Choice Included

P-Annual District

Use for District Tab: A Row #1 - 2025-26 Unaudited Actuals P-Annual ADA Column

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

SONOMA COUNTY OFFICE OF EDUCATION

2025-26 ANNUAL PERIOD REPORT - AVERAGE DAILY ATTENDANCE — P-Annual (As reported on the District/Charter Attendance Report)

as of 7/15/26

LEA #		LEA NAMES	LEA REGULAR ADA TK/K-3	4-6	(Includes: Cont., H/H, SDC (reg.yd)) 7-8	9-12	SDC Ex-Yr. TK/K-3	SDC Ex-Yr. 4-6	SDC Ex-Yr. 7-8	SDC Ex-Yr. 9-12	LEA SUB TOTAL	LEA NPS TK/K-3	LEA NPS 4-6	LEA NPS 7-8	LEA NPS 9-12	LEA TOTAL
		CHARTER SCHOOLS														
06	◆	BENNETT VALLEY CHARTER	326.62	339.11							665.73					665.73
11	◆	CINNABAR CHARTER	53.06	62.12	23.75						138.93					138.93
52		CRP CREDO HS CHARTER				453.36					453.36					453.36
15	◆	DUNHAM CHARTER	116.42	42.04							158.46					158.46
17	◆	FORESTVILLE ACADEMY	42.31	60.05	44.65						147.01					147.01
20	◆	GRAVENSTEIN CHARTER	298.93	165.03							463.96					463.96
20	◆	GRAVENSTEIN HILLCREST M. CHTR.		84.68	195.84						280.52					280.52
69		GUERNEVILLE CALIFORNIA PACIFIC CHRT	36.08	39.43	34.16	118.69					228.36					228.36
22	◆	GUERNEVILLE CHARTER	62.59	43.01	35.76						141.36					141.36
23		HARMONY PATHWAYS CS	94.70	67.54	52.36	129.01					343.61					343.61
24	◆	HARMONY SALMON CREEK CS	36.74	50.93	41.74						129.41					129.41
33		LIBERTY CA VIRTUAL ACADEMY	229.03	215.46	184.45	371.26	0.10	0.04	0.07	0.01	1,000.42	1.03			3.54	1,004.99
89		LIBERTY HEARTWOOD CHRT	446.53	225.45	93.19	19.30					784.47	0.88				785.35
31	◆	LIBERTY ELEM CHARTER	74.86	75.77							150.63					150.63
31		LIBERTY INDP STUDY	0.13								0.13					0.13
34	◆	MARK WEST RIEBLI CHARTER	263.15	145.68							408.83					408.83
34	◆	MARK WEST SAN MIGUEL CS	241.67	153.62							395.29					395.29
34		MARK WEST CHARTER	1.48	1.06	106.86						109.40					109.40
38	◆	OAK GROVE WILLOWSIDE CS	168.61	216.41	274.27						659.29					659.29
42		OAK GROVE PIVOT CHARTER	13.92	21.55	55.68	279.64					370.79					370.79
39	◆	OLD ADOBE CHARTER	148.06	106.43							254.49					254.49
39	◆	OA LOMA VISTA IMMERSION CHTR	277.25	149.02							426.27					426.27
39	◆	OLD ADOBE MIWOK VALLEY CHTR.	150.87	107.11			1.04	0.66			259.68					259.68
39	◆	OLD ADOBE SONOMA MTN. CHTR.	266.26	172.30							438.56					438.56
40		OLD ADOBE RIVER MONTESSORI	99.50	39.80							139.30					139.30
85	◆	PET VALLEY VISTA PUBLIC WALDORF	225.88	135.51	57.41						418.80					418.80
85	◆	PETALUMA ACCELERATED CHARTER			107.66						107.66					107.66
85	◆	PETALUMA PENNGROVE CHARTER	304.65	156.61							461.26					461.26
85	◆	PETALUMA MARY COLLINS CS	216.78	176.76	93.54						487.08					487.08
85	◆	PETALUMA DUAL LANGUAGE IMMERSION			45.56						45.56					45.56
43		PINER OLIVET CHARTER (POCS)			197.13						197.13					197.13
43		P.O. NW PREP. CHARTER	6.56	6.81	39.79	77.16					130.32					130.32
43	◆	P.O. SCHAEFER CHARTER	164.02	126.49							290.51					290.51
43	◆	P.O. OLIVET CHARTER	192.13	117.47							309.60					309.60
47		RV SRING LAKE CHARTER	32.07	17.82	321.87						371.76			0.98		372.74
47	◆	RV BINKLEY CHARTER	200.22	132.30							332.52					332.52
47	◆	RV MANZANITA ELEM CHARTER	209.17	164.22							373.39					373.39
47	◆	RINCON VALLEY VILLAGE ELEM	213.65	153.30							366.95					366.95
47	◆	RINCON VALLEY WHITE CHTR	186.53	136.12							322.65					322.65
19		ROSELAND CS	4.31	0.85	412.46	679.85			0.64		1,098.11					1,098.11
86		SANTA ROSA CS FOR THE ARTS	147.26	124.05	77.81						349.12					349.12
86		SR CESAR CHAVEZ LANG ACDMY	284.77	160.72	275.07						720.56					720.56
86		SANTA ROSA FRENCH AMERICAN	306.69	166.15	46.89						519.73					519.73
86		SANTA ROSA ACCEL. CS		123.69							123.69					123.69
07		SANTA ROSA KID ST CS	73.84	37.56							111.40					111.40
02		SEBASTOPOL INDEP. CS	130.21	87.14	54.56		0.06				271.97					271.97
70		SONOMA CHARTER	105.89	69.10	38.76						213.75					213.75
32		SONOMA WOODLAND STAR	117.98	69.86	43.97						231.81					231.81
53		TWIN HILLS ORCHARD VIEW CS	39.30	40.68	39.78	97.60					217.36					217.36
21		TWIN HILLS SUNRIDGE CS	120.83	78.14	45.34						244.31					244.31
53	◆	TWIN HILLS MIDDLE CS		77.61	163.62						241.23					241.23
63		WINDSOR CALI CALMECAC CHARTER	536.15	310.60	214.76						1,061.51					1,061.51
65		WINDSOR VILLAGE CS	59.27	35.33	21.78						116.38					116.38
		TOTAL CHARTERS	**7,326.93**	**5,288.49**	**3,440.47**	**2,225.87**	**1.20**	**0.70**	**0.71**	**0.01**	**18,284.38**	**1.91**		**0.98**	**3.54**	**18,290.81**
												DISTRICT LEA CDS FROM PAGE#1 (N/A FOR CHARTERS)				
		TOTAL DISTRICT & CHARTER ADA	**19,415.42**	**13,386.10**	**8,866.19**	**18,227.57**	**34.32**	**14.16**	**4.94**	**13.40**	**59,962.10**	**52.98**	**84.09**	**62.23**	**187.76**	**60,349.16**

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

ADA - 11

P-Annual Charter

Use for Charter Tab: C Row #1 or #5 - 2025-26 Unaudited Actuals P-Annual ADA

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

2025-26 ANNUAL PERIOD - AVERAGE ATTENDANCE P-Annual COE (AS PER THE DISTRICT FUNDED COE PROGRAM REPORT)

SONOMA COUNTY OFFICE OF EDUCATION 5a 5b 5c as of 7/15/26 5d

LEA NAMES	COUNTY COMMUNITY SCHOOLS (A-1) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - SPL. DAY CLASS (A-2) TK/K-3	4-6	7-8	9-12	COUNTY SPL. ED. - NONPUBLIC/LCI (A-3) TK/K-3	4-6	7-8	9-12	CO. EXTENDED YEAR (SDC,NPS, & LCI) (A-4) TK/K-3	4-6	7-8	9-12	LEA TOTAL
SONOMA COUNTY ELEMENTARY & HIGH SCHOOL DISTRICTS																	
ALEXANDER VALLEY																	
BELLEVUE					4.05	4.78							0.50	0.35			**9.68**
BENNETT VALLEY					1.35								0.06	0.10			**1.51**
CINNABAR																	
DUNHAM																	
FORESTVILLE					1.42	0.82							0.14				**2.38**
FORT ROSS																	
GRAVENSTEIN					3.67	0.53	0.08						0.40				**4.68**
GUERNEVILLE						0.80							0.11	0.05			**0.96**
HARMONY					0.84												**0.84**
HORICON																	
KASHIA																	
KENWOOD									1.40	2.04			0.06	0.16			**3.66**
LIBERTY																	
MARK WEST						0.76							0.07	0.05			**0.88**
MONTE RIO																	
MONTGOMERY																	
OAK GROVE					0.41								0.06				**0.47**
OLD ADOBE					0.31								0.09				**0.40**
PETALUMA CITY ELEM					0.82								0.08				**0.90**
PETALUMA HIGH																	
PINER-OLIVET					5.00	5.14							0.46	0.31			**10.91**
RINCON VALLEY					0.74	1.63								0.12			**2.49**
ROSELAND						1.87							0.16	0.25			**2.28**
SANTA ROSA CITY ELEM					0.49	1.46			0.26				0.92	0.63			**3.76**
SANTA ROSA CITY HIGH			0.72				1.92	10.61			1.88	4.16			0.53	1.51	**21.33**
SEBASTOPOL																	
TWIN HILLS						0.41								0.09			**0.50**
TWO ROCK																	
WAUGH					0.21				0.25								**0.46**
WEST SIDE																	
WEST SO. CO. HIGH								0.93				1.97				0.50	**3.40**
WILMAR																	
WRIGHT					0.76	4.77							0.34	0.42			**6.29**
SONOMA COUNTY UNIFIED S																	
CLOVERDALE UNIF					0.53	0.98		0.91					0.11				**2.53**
COTATI-ROHNERT PARK			0.87		2.69	2.10	1.30	5.57					0.41	0.08	0.22	0.85	**14.09**
GEYSERVILLE UNIF																	
HEALDSBURG UNIF					0.75										0.02		**0.77**
SONOMA VALLEY								6.04				2.09				0.77	**8.90**
WINDSOR UNIF					3.04	1.50				0.26		0.51	0.26	0.28			**5.85**
OUT OF SONOMA COUNTY S																	
SAINT HELENA UNIFIED													0.10				**0.10**
CALISTOGA JOINT UNIFIED					0.91								0.10				**1.01**
TOTAL FOR ALL LEAS			**1.59**		**27.99**	**27.55**	**3.30**	**24.06**	**1.91**	**2.30**	**1.88**	**8.73**	**4.43**	**2.89**	**0.77**	**3.63**	**111.03**

ATTENDANCE COE
JUVENILE HALLS, HOME & CAMPS: ELEMENTARY =1.88 SECONDARY = 52.34
PROBATION REFERRED, ON PROBATION OR PAROLE, EXPELLED: ELEMENTARY = 2.03 SECONDARY = 24.19
ADULTS IN CORRECTIONAL FACILITIES: 0.00

Use for District Tab: A Row #5 - 2025-26 Unaudited Actuals P-Annual ADA Column for District Funded County Programs ADA

P-Annual COE

ESMOE – Every Student Succeeds Act Maintenance of Effort

Special note pertaining to external charters:

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

Background Information

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

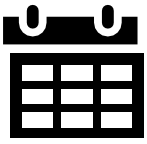
MOE Requirement

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

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

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

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



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

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

Form ESMOE

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

Section I: Expenditures

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

Section II: Expenditures Per ADA

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

Section III:

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

Section IV:

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

Failure to Meet MOE

If the message "*MOE Not Met*" appears on line E, Section III, the LEA's **2025-26** ESSA funding will be reduced by the lower of the two percentages shown on Line F. The LEA will receive a letter, notifying them of the failure and reduction of funding, after the CDE reviews the 2025-26 Unaudited Actuals.

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

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

Form ESMOE

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

1. An LEA may include any expenditures resulting from a Presidentially declared disaster in the total expenditures on Line A but not included on lines B, C1, C8, D1, or D2.

Note: There were no presidentially declared disasters for Sonoma County in 2025-26. The Governor declared a State of Emergency in April 2026 for the county due to severe winter storms in December 2025 and January 2026, however State declarations do not qualify if not declared by the President.

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

Section II - Expenditures Per ADA		2024-25 Annual ADA/Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		404.00	3.
B. Expenditures per ADA (Line I.E divided by Line II.A)		18,800.21	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00	4.
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00	
B. Required effort (Line A.2 times 90%)	0.00	0.00	
C. Current year expenditures (Line I.E and Line II.B)	0.00	0.00	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met		5.
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%	
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line= A.1)			
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**	
Total adjustments to base expenditures	0.00	0.00	

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

4. Data preloaded from the official CDE calculation for district budget and unaudited actuals periods will already reflect the adjusted base expenditure amount for LEAs that failed the prior year MOE calculation. If MOE was not met in 2025-26 and the adjustment data is not populating, see Section IV instructions on next page.

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

Unaudited Actuals
2025-26 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Form ESMOE

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

Making Adjustments (if instructed by the CDE):

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

Step 2 - Add a line in Section IV and, using your 2023-24 Form ESMOE for reference, enter 90% of the final total expenditure amount into the Total Expenditures column and enter 90% of the final total Expenditures Per ADA column.

Example SACS web-based Form

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	0.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	0.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				0.00

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	0.00

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

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Form ASSET and Form DEBT

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

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

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

1) *The amounts in the Unaudited Balance column are pre-loaded from the Ending Balance column of Form Asset in the 2024-25 Unaudited Actuals.*
2) *The Audit Adjustment/Restatement column is used only if it is necessary to adjust the Audited Balance column. Amounts entered may be positive or negative.*
3) *The amounts in the Audited Balance column must agree to the amounts in the June 30, 2025 column of the Capital Assets and Depreciation of the 2024-25 Audit. Note: If the amounts do not agree, use the Audit Adjustment column to adjust the amounts in the Audited Balance column to bring them in agreement with the audit report.*
   A. *Audited Balance July 1 should agree with June 30, 2025 Audit (see page 3 for example)*
4) *Use the Increase and Decrease columns to enter July 1, 2025 – June 30, 2026 activity. This activity can be obtained from the district's fixed asset schedule/program, the auditor (if the June 30, 2026 audit is near completion) or your own estimates.*

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

Sonoma County

Unaudited Actuals
Schedule of Long-Term Liabilities

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

1) *The amounts in the Unaudited Balance column are pre-loaded from the Ending Balance column of Form Debt in the 2024-25 Unaudited Actuals.*
2) *The Audit Adjustment/Restatement column is used only if it is necessary to adjust the Audited Balance column. Amounts entered may be positive or negative.*
3) *The amounts in the Audited Balance column must agree to the amounts in the June 30, 2025 column of the Long-Term Debt in the 2024-25 Audit. Note: If the amounts do not agree, use the Audit Adjustment column to adjust the amounts in the Audited Balance column to bring them in agreement with the audit report.*
   A. *Audited Balance July 1 should agree with June 30, 2025 Audit (see page 3 for example)*
4) *Use the Increase and Decrease columns to enter July 1, 2025 – June 30, 2026 activity. This activity can be obtained from the district's debt documents, the auditor (if the June 30, 2026 audit is near completion) or your own estimates.*
5) *Amounts Due Within One Year is total **future** payments due between July 1, 2026 – June 30, 2027. Payments can be obtained from the district's debt documents, the auditor (if the June 30, 2026 audit is near completion) or your own estimates (see June 30, 2025 audit for payment schedules in the Notes).*

Sections from District's 2024-25 Audit

CAPITAL ASSETS

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2025 was as follows: A

	Balance, July 1, 2024	Additions	Deletions	Balance, June 30, 2025
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 2,458,661	$ -	$ -	$ 2,458,661
Total capital assets not being depreciated	2,458,661	-	-	2,458,661
Capital assets being depreciated:				
Site improvements	472,742	-	-	472,742
Buildings	14,978,557	218,065	-	15,196,622
Furniture and equipment	110,103	12,837	-	122,940
Total capital assets being depreciated	15,561,402	230,902	-	15,792,304
Less accumulated depreciation:				
Site improvements	(187,325)	(22,600)	-	(209,925)
Buildings	(2,958,825)	(323,119)	-	(3,281,944)
Furniture and equipment	(39,361)	(13,536)	-	(52,897)
Total accumulated depreciation	(3,185,511)	(359,255)	-	(3,544,766)
Total capital assets being depreciated	12,375,891	(128,353)	-	12,247,538
Governmental Activities Capital Assets, net	$ 14,834,552	$ (128,353)	$ -	$ 14,706,199

LONG-TERM OBLIGATIONS

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

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

Changes in long-term debt for the year ended June 30 2025 were as follows: A

	Balance, July 1, 2024	Additions	Deductions	Balance, June 30, 2025	Amount Due Within One Year
General Obligation Bonds:					
Principal payments	$ 981,846	$ -	$ 49,330	$ 932,516	$ 48,726
Accreted interest	281,407	23,952	55,670	249,689	61,274
Sub-total General Obligation Bonds	1,263,253	23,952	105,000	1,182,205	110,000
Compensated Absences	5,315	-	1,160	4,155	-
Total	$ 1,268,568	$ 23,952	$ 106,160	$ 1,186,360	$ 110,000

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

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DISTRICT Form GANN
Appropriations Limit Calculations

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

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

Completing Form GANN:

Form GANN is required for **all** DISTRICTS

- Complete Form A **prior** to completing Form GANN
- Charters do not complete a Form GANN
- **Per the CDE, Districts do not report independent charter school information in the adjustment column.**
- **All Districts are required to make some necessary manual input entries.** Please read carefully and follow the instructions below for sections applicable to your district:
    - **Section C**
        - **a. Line C19a is for Medicare. All Districts must enter total Medicare actual costs for Funds 01, 02-09, into Form GANN. Run a Fiscal 01 report in order to get district actual totals using object 333X (Funds 01, 02-09 only; Do NOT include Funds 12 or 13)**
        - b. Line C19b is for Qualified Capital Outlay Projects (Funds 01, 02-09). Enter expenditures for any qualified capital outlay projects (useful life of 10+ years and value of $100,000 or more) that were made from local proceeds of taxes reported on lines C18, D7b, or C26
        - c. Line C19c is for Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999). This data is preloaded with information extracted from a district's general ledger Fund 01. Entry in the Adjustments column may be made to adjust the extracted amount to only account for deposits made from local proceeds of taxes reported on lines C18, D7b, and C26; this adjustment would be uncommon, but if used, an explanation must be entered on the bottom of Form GANN

SCOE Recommendation:

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

After completing the GANN form:

Resolution Process

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

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

See page GANN-8 for an example of a resolution with **decrease** to the limit.

OR

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

See page GANN-9 for an example of a resolution with an **increase** to the limit.

OR

If line D10 of the Form GANN **is** 0:

See page GANN-10 for an example of a resolution for no increase or decrease.

Examples of the Resolutions are available on the SCOE website. See Resources section below for a direct link.

Resources

SACS Web System User Guide 2025 (2026 User Guide *Coming Soon* per CDE.ca.gov)
Section: Supplemental Forms - Form GANN – Appropriations Limit Calculations
https://www.cde.ca.gov/fg/sf/fr/

GANN Resolution Templates - under Forms, Gann Limit
https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

***2026-27 calculations are extracted from the Adopted Budget data

	2025-26 Calculations			2026-27 *** Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	**Prior Year Data Not Available!**					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	Preloads from PY GANN 0.00		0.00			0.00
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	0.00		0.00			0.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	Extracts: Form A, Line A6	X	0.00	Extracts: Form A, Line A6	X	0.00
2. Total Charter Schools ADA (Form A, Line C9)	Extracts Form A line C9		0.00	Extracts Form A line C9		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			0.00			0.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	0.00	X	0.00	0.00	X	0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	0.00		0.00	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00

X = No longer required to adjust to include Fund 62 Charters

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	0.00	0.00	0.00	0.00	0.00	0.00
EXCLUDED APPROPRIATIONS			Medicare amounts must be entered			Medicare amounts must be entered
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	0.00		0.00	0.00		0.00
25. LCFF State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	0.00	0.00	0.00	0.00	0.00	0.00



Note: Line 19 is the most common area of Form GANN that requires corrections. Please ask if unsure.

Enter district medicare Obj. 333x
Funds 01, 02-09 ONLY

DO NOT INCLUDE Funds 12 or 13

See sample reports on page GANN-7

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	0.00		0.00	0.00		0.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	0.00		0.00	0.00		0.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			0.00			0.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			0.00			0.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			0.00			0.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			0.00			0.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			0.00			0.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			0.00			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			0.00			0.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			0.00			0.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			0.00			
b. State Subventions (Line D8)			0.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			0.00			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00	Resolution needed; 3 different resolution options depending on result of calculation of Line 10		

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			0.00			0.00
12. Appropriations Subject to the Limit (Line D9d)			0.00			

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

Must enter contact information

Gann Contact Person | Contact Email Address | Contact Phone Number

2025-26 Actuals

Fiscal01a **Account Object Summary-Balance**

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

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General Fund**						
3331	Benefits - Medicare / Cert.	336,349.00	349,738.00		337,114.40	12,623.60
3332	Benefits - Medicare / Class.	142,181.00	161,142.00		165,100.49	3,958.49-
	Total for Fund 01 and Expense accounts	**478,530.00**	**510,880.00**	**.00**	**502,214.89**	**8,665.11**
Fund **09**						
3331	Benefits - Medicare / Cert.	33,035.00	36,694.00		37,695.61	1,001.61-
3332	Benefits - Medicare / Class.	2,298.00	2,191.00		3,577.44	1,386.44-
	Total for Fund 09 and Expense accounts	**35,333.00**	**38,885.00**	**.00**	**41,273.05**	**2,388.05-**
	Total for Org 047 - Rincon Valley Union School District	**513,863.00**	**549,765.00**	**.00**	**543,487.94**	**6,277.06**

2026-27 Budget

Fiscal01a **Account Object Summary-Balance**

Balances through June **Fiscal Year 2026/27**

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General Fund**						
3331	Benefits - Medicare / Cert.	315,070.00	308,851.00			308,851.00
3332	Benefits - Medicare / Class.	135,666.00	135,666.00			135,666.00
	Total for Fund 01 and Expense accounts	**450,736.00**	**444,517.00**	**.00**	**.00**	**444,517.00**
Fund **09**						
3331	Benefits - Medicare / Cert.	31,434.00	33,305.00			33,305.00
3332	Benefits - Medicare / Class.	2,168.00	2,168.00			2,168.00
	Total for Fund 09 and Expense accounts	**33,602.00**	**35,473.00**	**.00**	**.00**	**35,473.00**
	Total for Org 047 - Rincon Valley Union School District	**484,338.00**	**479,990.00**	**.00**	**.00**	**479,990.00**

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

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

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

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

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years include a decrease of $_____ to the 2025-26 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the decrease to the 2025-26 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

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

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

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

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

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

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

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

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years include an increase of $_____ to the 2025-26 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2025-26 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

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

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

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

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

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

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

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

Form ICR-Indirect Cost Rate Worksheet

What are Indirect Costs?

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

Why are Indirect Costs Important?

Charging indirect costs to your restricted programs means the program takes on their fair share of costs and shows true program cost. Indirect costs also increase the amount of unrestricted fund balance which can be used to support other unrestricted costs or relieve pressures on the unrestricted ending fund balance.

How the rate is determined?

The CDE calculates an indirect cost rate for an LEA based on the information provided on Form ICR. The majority of the data needed to calculate the indirect cost rate is automatically pulled from general ledger data. The rate calculated in this fiscal year becomes the rate that is used to recover indirect costs two fiscal years later. For example, FY 2025-26 determines the rate that will be used for charging costs to appropriate state and federal programs in FY 2027-28.

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

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

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

Completing Form ICR

Form ICR has four sections:

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

Part I - General Administrative Share of Plant Services Costs

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

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

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

B. Salaries and Benefits - All Other Activities

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

C. Percentage of Plant Services Costs Attributable to General Administration

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

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

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

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

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

OPTIONAL

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

Entry required

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

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

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

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

- Check lines A3 and B8 "External Financial Audit". The costs of your External Audit and their inclusion in Indirect Costs or Base Costs is determined by use of Function 7190 or Function 7191.
- Use FN 7190 for audit costs if the LEA expends **more than** $1,000,000 in federal funds.
- Use FN 7191 for federal fund expenditures **less than** $1,000,000.

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

- *The threshold for determining whether an item is classified as equipment increased from $5,000 to $10,000. Property costing up to $10,000 can be charged to Federal grants as supplies rather than equipment.*
- *The exclusion threshold of Sub agreements increased from $25,000 to $50,000.*

See Step 22 of the Year end closing manual for more information

❖ **Part IV –** Carry-forward Adjustment

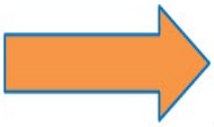
- A carry-forward adjustment is made for the difference between the rate approved for use in the year and the amount of indirect costs actually expended.

- All data is automatically pulled, preloaded, or calculated for sections A, B, C, D, and F
  - Section E allows an LEA ***with a negative carry-forward adjustment*** to request the adjustment be allocated over more than one year.

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

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

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



Review for Reasonableness of the ICR

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

- ✓ ***Review Exhibit A.*** This is the second tab in Form ICR in SACS. It displays, by fund and resource, eligible costs, indirect costs charged, and the effective indirect cost rate used for 2025-26.
    - ***TRC:*** **IC-EXCEEDS-LEA-RATE**
        - Applies for Unaudited Actuals period only
        - The indirect cost rate used in one or more programs (Form ICR, Exhibit A—Highest Rate Used) exceeds the LEA's approved indirect cost rate
        - Requires explanation
        - No rounding allowances

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

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

- ✓ Make a line-by-line comparison to your prior year form. In Part III, **check lines A3 and B8 "External Financial Audit"**. The costs of your External Audit and their inclusion in Indirect Costs or Base Costs is determined by use of Function 7190 or Function 7191.
    - Use FN 7190 for audit costs if the LEA expends ***more than*** $1,000,000 in federal funds
    - Use FN 7191 for federal fund expenditures ***less than*** $1,000,000

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

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

Attachments

- Sample Form ICR and Exhibit A (Attachment A)
- CDE Approved Indirect Cost Rates for 2022-23 to 2026-27 for LEAs (Attachment B)
- CDE Approved Indirect Cost Rates for 2025-26 and 2026-27 for Charter Schools (Attachment C)

Resources

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

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

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

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

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

B. Salaries and Benefits - All Other Activities

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

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	32,612.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,200.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,665.63
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,478.41
9.	Carry-Forward Adjustment (Part IV, Line F)	20,527.86
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	57,006.27

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	463,703.49
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,645.26
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	33,631.52
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	38,871.36
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,280.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	59,615.38
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	678,747.01

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) — 5.37%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) — 8.40%

Part IV - Carry-forward Adjustment

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

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

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

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

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

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

Attachment A

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

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

Form ICR

Approved indirect cost rate: 2.35

Highest rate used in any program: 1.96%

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

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

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

Form ICR

Approved indirect cost rate: 2.35

Highest rate used in any program: 13.27%

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

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

Attachment B

2026–27 Restricted Indirect Cost Rates for K–12 Local Educational Agencies (LEAs) – Five Year Listing

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

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

County Code	LEA Code	Type	LEA Name	2022–23 (based on 2020–21 expenditure data)	2023–24 (based on 2021–22 expenditure data)	2024–25 (based on 2022–23 expenditure data)	2025–26 (based on 2023–24 expenditure data)	2026–27 (based on 2024–25 expenditure data)
49	10496	C	Sonoma County Superintendent	12.40%	14.37%	12.74%	11.04%	11.87%
49	40246	CA	Petaluma City Joint Union Elem/High	5.22%	5.57%	5.81%	6.01%	4.80%
49	40253	CA	Santa Rosa City Elementary/High	6.06%	5.47%	5.21%	5.40%	6.23%
49	40311	J	West County Transportation JPA	0.00%	0.00%	0.00%	0.00%	0.00%
49	70599	D	Alexander Valley Union Elementary	5.02%	5.49%	6.16%	9.47%	10.02%
49	70607	D	West Sonoma County Union High	6.49%	6.70%	7.07%	7.08%	5.65%
49	70615	D	Bellevue Union Elementary	8.73%	6.96%	3.77%	2.90%	3.77%
49	70623	D	Bennett Valley Union Elementary	6.17%	5.78%	6.86%	7.23%	6.02%
49	70649	D	Cinnabar Elementary	5.06%	7.89%	5.69%	2.42%	2.15%
49	70656	D	Cloverdale Unified	9.18%	9.56%	8.28%	7.61%	8.29%
49	70672	D	Dunham Elementary	6.85%	8.94%	7.04%	6.60%	5.25%
49	70680	D	Forestville Union Elementary	8.77%	9.26%	10.59%	5.47%	5.00%
49	70698	D	Fort Ross Elementary	11.84%	9.34%	9.68%	8.22%	6.89%
49	70706	D	Geyserville Unified	10.41%	8.96%	8.55%	7.42%	9.90%
49	70714	D	Gravenstein Union Elementary	5.76%	4.67%	7.41%	9.08%	6.71%
49	70722	D	Guerneville Elementary	12.62%	9.66%	8.93%	10.90%	8.15%
49	70730	D	Harmony Union Elementary	7.15%	6.62%	5.49%	5.79%	5.51%
49	70763	D	Horicon Elementary	3.26%	2.94%	3.59%	3.70%	1.41%
49	70789	D	Kenwood Elementary	9.94%	10.30%	12.46%	10.68%	10.39%
49	70797	D	Liberty Elementary	6.45%	5.25%	5.87%	6.66%	6.44%
49	70805	D	Mark West Union Elementary	5.07%	4.81%	4.02%	4.12%	3.82%
49	70813	D	Monte Rio Union Elementary	11.03%	10.43%	8.69%	9.14%	8.68%
49	70821	D	Montgomery Elementary	8.95%	6.60%	7.26%	7.44%	6.76%
49	70839	D	Oak Grove Union Elementary	12.42%	11.53%	10.56%	10.21%	11.97%
49	70847	D	Old Adobe Union	3.10%	2.94%	3.40%	3.55%	3.85%
49	70854	D	Petaluma City Elementary	5.22%	5.57%	5.81%	6.01%	4.80%
49	70862	D	Petaluma City Joint Union High	5.22%	5.57%	5.81%	6.01%	4.80%
49	70870	D	Piner-Olivet Union Elementary	7.83%	10.46%	6.87%	2.39%	0.89%
49	70888	D	Kashia Elementary	3.23%	3.06%	8.76%	7.60%	5.54%
49	70896	D	Rincon Valley Union Elementary	5.25%	5.14%	5.23%	5.50%	3.91%
49	70904	D	Roseland Elementary	5.37%	6.27%	7.33%	6.69%	5.17%
49	70912	D	Santa Rosa Elementary	6.06%	5.47%	5.21%	5.40%	6.23%
49	70920	D	Santa Rosa High	6.06%	5.47%	5.21%	5.40%	6.23%
49	70938	D	Sebastopol Union Elementary	11.45%	10.38%	4.13%	7.91%	8.42%
49	70953	D	Sonoma Valley Unified	8.08%	10.70%	7.15%	6.73%	9.47%
49	70961	D	Twin Hills Union Elementary	9.59%	8.85%	9.44%	8.74%	8.51%
49	70979	D	Two Rock Union	18.17%	10.65%	5.18%	0.28%	7.62%
49	70995	D	Waugh Elementary	9.15%	10.58%	9.52%	7.94%	7.09%
49	71001	D	West Side Union Elementary	11.54%	15.65%	7.41%	6.08%	9.04%
49	71019	D	Wilmar Union Elementary	10.20%	7.58%	7.32%	7.47%	6.80%
49	71035	D	Wright Elementary	13.27%	9.18%	10.21%	11.48%	6.69%
49	73882	D	Cotati-Rohnert Park Unified	6.42%	6.35%	5.98%	5.84%	5.85%
49	75358	D	Windsor Unified	3.23%	2.60%	6.04%	5.29%	2.85%
49	75390	D	Healdsburg Unified	8.12%	6.87%	6.78%	7.28%	6.65%

Attachment C

2025–26 Indirect Cost Rates - Charter Schools

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

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

Attachment C

2026–27 Indirect Cost Rates - Charter Schools

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

County Code	District Code	School Code	Charter Number	Charter School Name (sorted by county-district-school code)	2026–27 Approved Rates (for use with state and federal programs, as allowable)
49	70649	6051635	1310	Cinnabar Charter	2.15%
49	70672	0122440	1194	Dunham Charter	5.25%
49	70680	0112987	0842	Forestville Academy	5.00%
49	70714	6051742	1445	Gravenstein Elementary	6.71%
49	70714	6051759	1444	Hillcrest Middle	6.71%
49	70722	0139048	2037	California Pacific Charter - Sonoma	6.38%
49	70722	6051767	1978	Guerneville Elementary (Charter)	8.15%
49	70730	6110639	0941	Salmon Creek School - A Charter	5.51%
49	70730	6120588	0492	Pathways Charter	6.38%
49	70797	0107284	0653	California Virtual Academy @ Sonoma	6.38%
49	70797	0139568	2071	Heartwood Charter	6.38%
49	70797	0140228	2102	Liberty Independent Study	6.44%
49	70797	6051833	1260	Liberty Elementary	6.44%
49	70805	0105890	0616	Mark West Charter	3.82%
49	70805	6051858	1417	San Miguel Elementary	3.82%
49	70805	6111066	1422	John B. Riebli Elementary	3.82%
49	70839	0138065	1985	Pivot Charter School - North Bay	6.38%
49	70839	6051890	0655	Oak Grove Elementary/Willowside Middle	11.97%
49	70847	0119750	1086	River Montessori Elementary Charter	6.38%
49	70847	0127555	1579	Loma Vista Immersion Academy	3.85%
49	70847	6051924	1423	Old Adobe Elementary Charter	3.85%
49	70847	6072136	1424	Miwok Valley Elementary Charter	3.85%
49	70847	6114755	1450	Sonoma Mountain Elementary	3.85%
49	70854	6051981	1512	Penngrove Elementary	4.80%
49	70854	6119036	0382	Live Oak Charter	6.24%
49	70862	0131961	1726	Petaluma Accelerated Charter	4.80%
49	70862	0142554	2136	Dual Language Immersion Academy Charter	4.80%
49	70862	6051932	0480	Mary Collins Charter School at Cherry Valley	4.80%
49	70870	0106344	0526	Northwest Prep Charter	0.89%
49	70870	6066344	1440	Olivet Elementary Charter	0.89%
49	70870	6109144	1439	Morrice Schaefer Charter	0.89%
49	70870	6113492	0098	Piner-Olivet Charter	0.89%
49	70896	0102525	0525	Spring Lake Charter	3.91%
49	70896	6052039	1105	Manzanita Elementary Charter	3.91%
49	70896	6052047	1259	Whited Elementary Charter	3.91%
49	70896	6052070	1257	Village Elementary Charter	3.91%
49	70896	6085229	1258	Binkley Elementary Charter	3.91%
49	70904	0101923	0558	Roseland Charter	4.40%
49	70912	0113530	0845	Santa Rosa Charter School for the Arts	6.23%
49	70912	0125831	1397	Santa Rosa French-American Charter (SRFACS)	6.23%
49	70912	0128074	1523	Cesar Chavez Language Academy	6.23%
49	70912	6116958	0215	Kid Street Charter	6.38%
49	70920	0102533	0522	Santa Rosa Accelerated Charter	6.23%
49	70938	6113039	0078	Sebastopol Independent Charter	7.23%
49	70953	0105866	0613	Woodland Star Charter	4.73%
49	70953	6111678	0009	Sonoma Charter	6.38%
49	70961	4930319	0310	Orchard View	8.51%
49	70961	4930350	0481	Sunridge Charter	9.66%
49	70961	6052302	0904	Twin Hills Charter Middle	8.51%
49	71035	6052377	1087	Wright Charter	6.69%
49	73882	0123786	1281	Credo High	2.01%
49	75358	0114934	0912	Village Charter	3.77%
49	75358	6052369	0162	Cali Calmecac Language Academy	2.85%

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Form CEA – Current Expense Formula/Minimum Classroom Compensation

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

What is Form CEA?

Form CEA is part of the Standardized Account Code Structure (SACS) reporting process and measures whether school districts are meeting minimum classroom compensation requirements.

Classroom Compensation % =

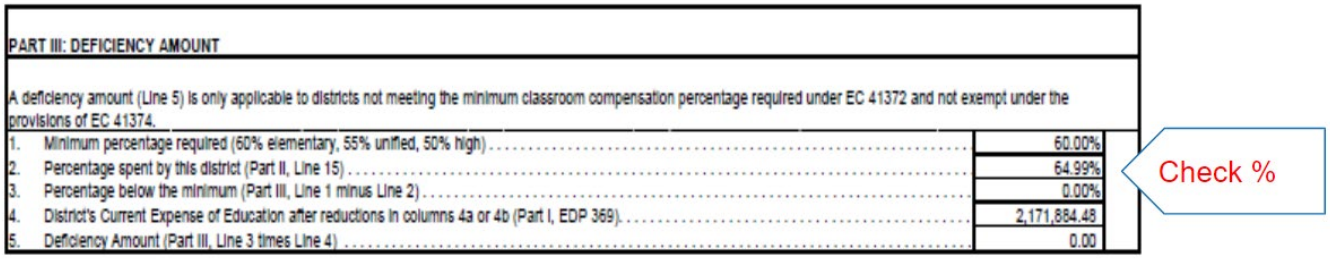
Classroom Compensation (Part II) ÷ Total Expenses (Part I)

The overall goal is to maximize the numerator (classroom compensation) while appropriately reducing the denominator (total expenditures) through accurate coding and allowable exclusions.

Minimum Classroom Compensation Requirements

District Type	Required Percentage
Elementary	60%
Unified	55%
High School	50%

Does Your District Meet the Minimum Percentage?



PART III: DEFICIENCY AMOUNT

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

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

- Look for potential coding errors and other issues that would affect the CEA formula BEFORE finalizing the year-end close.
- See Pages CEA 3-4 for coding tips and other issues that affect your ability to make the minimum percentage.
- See Pages CEA 9-11 of the manual for the SACS User Guide for more helpful information.
- Look for Manual Overrides. In an effort to accurately disclose the true percentage, overrides may be recommended even for districts that meet the required percentage, are exempt from the calculation, or won't make the minimum percentage even after reviewing coding and overrides.
- **Review** **Form CEA Mini-Training help April 27, 2026**

- Consider registering for the School Services of California (SSC) Form CEA presentation being held August 20, 2026.

Who is Exempt from the Requirement?

- Districts with less than 101 ADA in the previous fiscal year
- Charter schools
- Districts maintaining all "individual class sessions" below statutory class size limits:
  - An elementary school district – 28 pupils
  - A high school district – 25 pupils
  - A unified school district:
    - Grades K-8 – 28 pupils
    - Grades 9-12 – 25 pupils
    - Grades 7-9 of a junior high school shall be deemed to be high school grades for the purposes of this section

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

Important: Even if exempt, districts should still complete Form CEA accurately and document the exemption appropriately.

Understanding the Calculation – Numerator (Part II)

- Includes personnel costs coded to Functions 1000–1999.
- Functions 1000–1999 represent direct instructional services provided to students.
- Includes classroom teachers, instructional aides, and direct instructional support staff.
- Generally excludes counselors, psychologists, and Teachers on Special Assignment (TOSAs) coded to Function 2XXX.

The numerator is intended to capture classroom compensation costs directly tied to student instruction. Coding instructional staff outside Function 1XXX can significantly reduce the district's classroom compensation percentage.

Understanding the Calculation – Denominator (Part I)

- Includes all General Fund expenditures in Objects 1000–5999 and indirect costs (Object 73XX).
- Column 1 is extracted directly from the district's general ledger Fund 01 data and cannot be manually adjusted.
- Columns 2, 4a, and 4b reduce the denominator through automatic or manual exclusions.

Automatic Reductions – Column 2

- Goal Codes 7100–7199 – Non-Agency

- Goal Codes 81XX – Community Services
- Function 37XX – Food Services
- Object Codes 3701–3702 – Retiree Benefits
- Function 8500 – Facilities Acquisition and Construction

Proper coding to these goals, functions, and objects can lower the denominator and improve the reported CEA percentage.

Automatic Reductions – Column 4a

Column 4a automatically excludes expenditures tied to certain resource codes that generally do not allow teacher salaries.

1100, 3316, 3326, 3327, 3372, 3386, 3515, 3724, 4123, 4124, 5035, 5314, 5316, 5370, 5460, 5465, 5652, 6010, 6030, 6126, 6140, 6230, 6300, 6355, 6385, 6386, 6392, 6512, 7010, 7027, 7028, 7085, 7121, 7124, 7126, 7236, 7388, 7410, and 8210.

Function 1180 (NPA/NPS) and Function 3600 (Transportation) are also automatically excluded.

Coding Tips to Maximize the CEA Percentage - check coding now before your books are closed!

- **Use Function 1XXX –** Classroom teachers, instructional aides, tutors, and other direct instructional staff should generally be coded to Function 1XXX.
- **Whenever possible, classroom teachers and direct instructional support staff costs should <u>not</u> be coded to any resource <u>excluded</u> from the CEA calculation. Including instructional salaries in the calculation will increase your numerator and help increase your percentage.**
    - Review Lottery RS 1100.
    - Direct instructional support staff costs in Lottery RS 1100 are <u>included in Part II</u>.
    - However, expenditures coded to Lottery RS 1100 are <u>excluded in Part I</u>.
    - Spend unrestricted Lottery dollars and don't let them accumulate because these are backed out from the denominator only.
    - Review the possibility of reclassifying additional teacher salary expenditures to this resource as appropriate. An increase in lottery expenditures will lower the total expenses in Part I and help to increase the CEA percentage.
- **Review Functions 2100, 2130, and 2140 –** Review expenditures coded to Functions 2100, 2130, and 2140 to make sure that staff salaries or staff development costs, including substitutes, are not recorded here; these expenditures should be recorded as Function 1000.
- **Review Excluded Goals and Functions –** Coding expenditures to excluded goals/functions such as 71XX, 81XX, Function 3700, Function 1180, Function 3600, and Function 8500 can reduce the denominator.
- **Review NPA/NPS Coding –** Verify whether expenditures coded to Function 1190 could be justified in coding to Function 1180, instead.
- **Home-to-School Transportation –** Ensure transportation expenditures are coded to Function 3600 so they are properly excluded.

- **Review Cost Sharing –** Object 5750 may reduce General Fund expenditures when transferring support costs between funds or charters.
- **Use Fund 14 Strategically –** Allowable expenditures coded to Fund 14 are outside the General Fund and therefore outside the CEA calculation.

Per School Services, Education Code Section (EC §) 41372 allows for the exclusion of the amount expended from *state and federal* categorical resources if the entire resource is spent on something other than teacher salaries and benefits.

EC § 41011 defines "teacher" as an employee of the district in a position requiring certification and whose duties require them to teach pupils for at least one instructional period each day or an instructional aide whose duties must be performed under the supervision of a classroom teacher.

- **For State or Federal resources that are not already automatically excluded from the calculation, consider spending the allocation on expenses other than instructional salaries.**
    - If instructional salaries are not included in the resource, the resource might become excludable.
        - When possible, code appropriate objects 4xxx-5xxx to these resources instead of instructional salaries.
        - Code expenditures where the goal or function are not automatically excluded (such as charging special ed costs in function 1190 to resource 3310 while also not charging any teacher salaries).
        - Code non "teacher" salaries to these resources (such as a TOSA to an allowable State or Federal resource).
        - Fiscal 01 object level 1 is a useful report and can be sorted by resource, goal, or function.
- **If a teacher is on special assignment (TOSA), check the function coding for accuracy.** Any TOSA partially in the classroom should be split funded. Coding their partial non-classroom salary to 2xxx function helps to potentially include a State or Federal resource as an override.
- **RS 1400 EPA:** Meets the definition of a State categorical. Consider charging expenses other than teacher salaries such as custodial, insurance, utilities, etc. and in that case, the resource could be included in the manual overrides.
- **RS 6019, 6762, and 7435:** Can be used as a manual override if no teacher salaries are incurred within the fiscal year. If carryover exists, this does not preclude the balance of the allocation being spent on teacher salaries in the subsequent year. In that case, the resource would not meet to requirement of an override in the next fiscal year.

Manual Overrides – Column 4b

- Column 4b allows districts to manually exclude additional expenditures from the denominator when allowable under Education Code and SACS guidance.
- If any amount is entered in Column 4b, it overrides Column 4a entirely.

- **Column 4b must include both the original Column 4a amounts and any additional manual override reductions.**
- Do not double count expenditures already excluded in Columns 2 or 4a.
- Any classroom salaries included as a manual override reduction must also be reflected in Column 13b.
- Auditor concurrence is needed for all manual overrides.

Column 4b: amount in Column 4a + override reductions = 4b

Important Guidance Regarding Overrides

- Resources to consider excluding in Column 4b—1400, 2600, 6019, 6546, 6762, and 7435 (list is not all inclusive).
  - By including expenditures other than salary and benefits in these resources, the resource might be able to be used as a manual override in 4b. (see coding tips)
  - Per School Services, Education Code Section (EC §) 41372 allows for the exclusion of the amount expended from state and federal categorical resources if the entire resource is spent on something other than teacher salaries and benefits.
  - EC § 41011 defines "teacher" as an employee of the district in a position requiring certification and whose duties require them to teach pupils for at least one instructional period each day or an instructional aide whose duties must be performed under the supervision of a classroom teacher.
- Does the District pay another LEA for services (such as a Consortium) that is not already removed from the calculation? These costs might be an allowable override.
- RS 8150 is **not** to be included as a manual override. Per the SACS Manual, "moneys contributed to this account are not federal or state categorical aid. (Note that Resource 8150 is a local resource, not a state or federal resource.) Said another way, were it not necessary to demonstrate compliance with SFP regulations, the expenditures in the RMA account would be charged to an unrestricted resource."

What Happens if the District Fails the CEA?

- ✓ Review coding and manual override opportunities before closing books.
- ✓ After overrides are reviewed and if the percentage is still below the requirement, file an exemption request with the County Office of Education.

Filing an Exemption

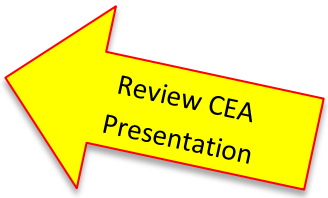
- Do not rely on an exemption. Approval standards under EC Section 41372 are narrow and require significant supporting documentation.
  - Serious Hardship:
    - Must attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.
    - May include an interim certification of qualified or negative status and/or risk of cash insolvency.

- Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts:
  - Must attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.
  - Considerations in the comparability with three school districts:
    - Elementary districts should not be comparing with high school districts because the funding is significantly higher and teacher credentials are not interchangeable.
    - State-funded should not be comparing with community-funded.
    - Comparative grouping does not have to be in close geographic proximity.
    - Consider expanding your search to include districts with similar enrollment and demographics.
    - Include H&W as part of the comparable.

- An approval is incumbent upon the district to provide evidence to support why the application is being filed and must be Board approved.
- Funds may be withheld pending approval of the exemption request.
- If denied, withheld funds generally must be spent on classroom salaries in the subsequent year.

Final Reminders

- Obtain auditor concurrence for all manual overrides
- When submitting your Unaudited Actuals to your Fiscal Advisor, provide back-up for all manual overrides
- For reference, see **Form CEA Mini-Training help April 27, 2026**



Attachments

Sample Form CEA (pages CEA 7-8)
Form CEA SACS Software User Guide (pages CEA 9-11)
Application for Exemption (pages CEA 12-13)

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

Form CEA

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

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

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

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

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

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

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

13b = additional reductions + amt extracted in 13a

PART III: DEFICIENCY AMOUNT

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

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

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

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

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

Actuals (Required) / Budget (Optional)

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

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

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

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

Part I—Current Expense Formula

Calculate the current expense formula as follows:

Column 1 Total Expense for the Year

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

Column 2 Reductions (Note 1)

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

Notes:

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

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

Column 4a Reductions (Note 2—Extracted)

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

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

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

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

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

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

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

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

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

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

Part II—Minimum Classroom Compensation

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

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

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

Part III—Deficiency Amount

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

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

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

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

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

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

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

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

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

Reason for request (Check one):

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

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

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

A. Deficiency Amount

(Source: Form CEA)

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

B. Certification of the School District Governing Board

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

_____ _____
Signature of Authorized Official Title

_____ _____
Print Name of Authorized Official Date

C. Decision of the County Superintendent of Schools

(Completed by the County Superintendent of Schools or Designee)

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

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

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

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

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

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

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Forms PCR & PCRAF

Program Cost Reporting

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

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

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

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

- **Section B** must be **manually entered**. For all columns with costs on Line A, allocation factors must be provided on Line B for each applicable goal. If there is a zero on Line A, then the column should not have allocation factors listed. Additionally, columns using the same allocation factor type (such as FTE or CU) must match.

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

Here's how it works: Through a determination of the counts of each factor by program, Goal 0000 and 9000 costs on line A will be proportionately distributed to each goal on line B. Refer to Page PCR and PCRAF-2 for an example.

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

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

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

Step 2: Form PCR-Program Cost Report

Form PCR is entirely automated and requires no manual entry. It automatically populates data directly from the LEA's general ledger data and Form PCRAF. **Be sure to complete and save Form PCRAF before opening the Form PCR.** Print all five pages of Form PCR. For further information about Form PCR go to the SACSWeb Help screen.

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

A ALL EXTRACTED

B

C

Should be blank since line A is zero

*IEPs require HTS Transp

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

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

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

D

Total of row A on Form PCRAF

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

Full-Time-Equivalent (FTE) Teachers:

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

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

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

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

Classroom Units (CU):

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

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

Classroom Units (CU): Continued

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

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

Pupils Transported (PT):

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

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

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

See California School Accounting Manual Procedure 910 for further details.

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Form L—Lottery Report

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

Background:

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

All lottery revenues must be separately accounted for pursuant to *Government Code* Section 8880.5(k), and are usually expended in:

- Resource 1100, Lottery: Unrestricted
- Resource 6300, Lottery: Instructional Materials

Upon selecting Form L from the Supplemental Forms menu, the system automatically extracts all of the necessary data to complete the Lottery Report, unless contributions have been made from Resource 1100, Lottery: Unrestricted, to other resources.

If no contributions have been made *and* no data auto-populates in the shaded areas of the third column, the form only needs to be opened, saved, and then closed.

Some LEAs may wish to contribute from Resource 1100, Lottery: Unrestricted, into other restricted resources. If this is done, then how these contributed amounts are expended must be added manually in the second column of the Lottery Report.

Note: Object 8980, Contributions from Unrestricted Resources, is limited to a debit in Resource 1100, only allowing a contribution out of that resource. Use of objects 8980 or 8990 is not allowed with Resource 6300.

If contributions have been made, data will need to be entered into the second column of the form to identify how those contributions were expended.

Lottery Form Columns:

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

Second Column—Transferred to Other Resources for Expenditure (Resource 1100, Object 8980)
The second column is used to manually record the contributions from Resource 1100, Lottery: Unrestricted, and the related expenditures.

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

The system automatically extracts the beginning balance (Line A1) from the prior year Form L ending balance that was preloaded into the system, if applicable. If all or part of any beginning balance has been expended in the current fiscal year, the related expenditures must be added manually to this column.

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

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

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

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

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

Unbalanced Conditions or Information Not Provided

When any of the below conditions exist in Form L, a message will display when closing the form, identifying the unbalanced or missing item(s). **If any of these conditions exist, it will cause a TRC exception.**

- **Line A6, Contributions from Unrestricted Resources, in the Totals column does not equal zero**. The extracted data in the first column and the entered data in the second column on Line A6 must net to zero.

- **Line C, Ending Balance, in the second column is negative**. Total Expenditures (Line B12) must not exceed Total Available (Line A6).

- **Line C, Ending Balance, does not equal Line A7, Total Available, minus Line B12, Total Expenditures, in one or more columns**. Amounts for invalid codes or combinations will not extract into the form. Be sure that all import technical review exceptions have been corrected.

- **Section D, Comments.** If data exists in shaded cells for Resource 6300 and no comments are entered, the following messages will display and a fatal TRC exception will be generated:
  - Upon closing the form, a message will display: **"Amounts exist in shaded cells for Resource 6300. Review appropriateness and explain in Comments section."**
  - A message will display on the form in the Comments section: **"Explanation needed for amounts in shaded cells for Resource 6300."**

All data automatically extracts unless contributions have been made (uncommon).

Blank District Form
(may contain zeros) County

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and Ending Balances - All Funds

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

Form L
0000000000(2025-26)

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

cannot be negative

D. COMMENTS:

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

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

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

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

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Bond Interest and Redemption Fund – Form 51

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

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

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

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

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

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

2025-26 ACTUALS & 2026-27 BUDGET

July 1 Budget

September 8 Budget

XX Unaudited Actuals (9/15)

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

CALIFORNIA DEPT OF EDUCATION
Form 51

ABC Elementary District — SONOMA County, California

Description	Account Codes	2025-26 Actual	2026-27 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099			
2) Federal Revenues	8100-8299	-	-	
3) Other State Revenues	8300-8599	684.03	-	
4) Other Local Revenues	8600-8799	114,110.05	-	

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

- Click on "User Data Input/Review"
- Lock the dataset
- Click on "Add GL data record"
- A screen appears with the appropriate default settings
- An input screen will appear
- Complete the input screen for each account code string noted in the 2025-26 Bond Interest and Redemption Fund memo issued by SCOE and select Save
- Amounts will now appear on the Form 51

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

ABC Elementary District			2025-26		2026-27
Revenue					
	51-0000-0-0000-0000-8571-000-0000		829.34		
	51-0000-0-0000-0000-8611-000-0000		153,138.29		
	51-0000-0-0000-0000-8612-000-0000		20,469.88		
	51-0000-0-0000-0000-8613-000-0000		230.83		
	51-0000-0-0000-0000-8614-000-0000		2,564.84		
	51-0000-0-0000-0000-8660-000-0000		1,040.42		
NEW	51-0000-0-0000-0000-8662-000-0000		(358.00)		
	51-0000-0-0000-0000-8699-000-0000		-		
	51-0000-0-0000-0000-8979-000-0000		-	177,915.60	
Expenditures					
	51-0000-0-0000-9100-7433-000-0000		-		-
	51-0000-0-0000-9100-7434-000-0000		165,775.00		165,775.00
	51-0000-0-0000-9100-7438-000-0000		-		
	51-0000-0-0000-9100-7439-000-0000		-		
Fund Balance					
Beg.	51-0000-0-0000-9100-9791-000-0000		101,253.56		109,907.16
NEW	51-0000-0-0000-9100-9793-000-0000		(3,487.00)		
End	51-0000-0-0000-9100-97xx-000-0000	**	109,907.16		(55,867.84)
Cash	51-0000-0-0000-9100-9110-000-0000		113,752.16	= balance sheet from CT	
NEW FMV	51-0000-0-0000-9100-9111-000-0000		(3,845.00)	= FMV woorkbook 8.2024	
** Fund 51 cannot have 9790, must be reported at restricted (9740), committed (9760), or assigned (9780).					
The most common choice is assigned - 9780					
Using 9790 will create a Fatal TRC that will need to be corrected in order to do an official export					

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

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

Run TRC edits to make sure none were created.

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

Common Error:

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

FUND	RESOURCE	AMOUNT
51	0000	111,031.22

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

What's New for SACS is found here: https://www.cde.ca.gov/fg/sf/fr/uawhatsnew2526.asp

Listed below is a summary of changes made to the 2025–26 Unaudited Actuals 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 CEA—Current Expense Formula/Minimum Classroom Compensation
  Part I, Current Expense Formula; and
  Part II, Minimum Classroom Compensation
  - Removed the following resource codes from the reductions in Column 4a and Line 13a:
    - Resource 6512, Special Ed: Mental Health Services
    - Resource 7121, Distance Learning California Advanced Services Fund

- Form GANN—Appropriations Limit Calculations
  - Updated inflation adjustments on Line D2 for District and lines D2 and D6 for COE.

- Form PCR—Program Cost Report
  - Removed detail lines and all extractions for invalid Goal 4610, Adult Independent Study Centers.

- Form PCRAF—Program Cost Report Schedule of Allocation Factors
  - Removed detail line and all extractions for invalid Goal 4610, Adult Independent Study Centers.

Revised Technical Review Checks (TRC)

- PCR-ALLOC-NO-DIRECT
  - Modified to no longer check for invalid Goal 4610, Adult Independent Study Centers.

Revised Reports

- Report DTERM, Determination of Major Funds – Interfund transfers must be included in the enterprise funds' revenue and expense amounts when determining major funds, in accordance with the implementation of Governmental Accounting Standards Board (GASB) Statement 103, Financial Reporting Model Improvements, effective in fiscal year 2025–26.

- Enterprise Funds section
  Revenues
  - Data extraction criteria for revenues
    - Before: Object 8000 through Object 8799
    - After: Object 8000 through Object 8799 plus Object 8900 through Object 8929

- The revenue column heading is revised as "Revenues Object Codes 8000–8799, 8900–8929".

Expenses

- Data extraction criteria for expenses
  - Before: Object 1000 through Object 7399
  - After: Object 1000 through Object 7399 plus Object 7600 through Object 7629
  - The expense column heading is revised as "Expenses Object Codes 1000–7399, 7600–7629".

- Reports SEMA/SEMB—Special Education Maintenance of Effort (SEMOE)

- SEMA/SEMB - LEA MOE Calc Tab
  - Deleted text "sections 3.A.1,3.A.2,3.B.1, and 3.B.2" and replaced with "section 3. Test 1,Test 2,Test 3, and Test 4"

Special Education: Maintenance of Effort (MOE)

Update for Unaudited Actuals, please use the following information to complete your MOE for 2025-26.

Assistance & Support

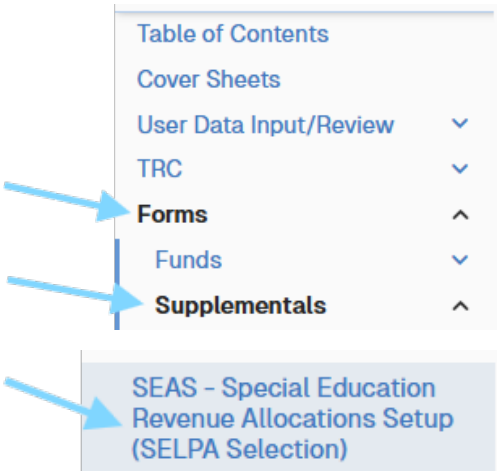
For assistance with MOE or the Subsequent Year Tracking Worksheet (SYT), please contact:
Lisa Breining, Special Education Fiscal Analyst
Phone: 707-524-2755
Email: lbreining@sonomaselpa.org

Information Needed to Complete the SYT Worksheet

- MOE Report for each Fiscal Year beginning with 2011–12
- October 4, 2024 CALPADS Unduplicated Pupil Count
- October 2, 2025 CALPADS Unduplicated Pupil Count

How to Run MOE Reports in SACS

Be sure to enter the SELPA information first. From the left side menu- Forms> Supplementals> SEAS- Special Education Revenue Allocations Setup (SELPA Selection): Type **AV**

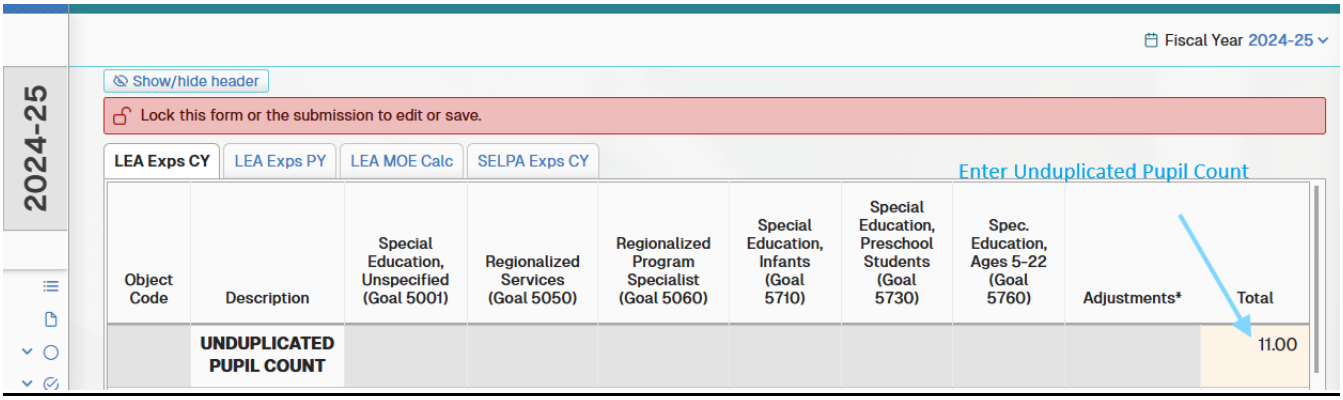


Selected SELPA:	AV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AV	Sonoma County	

To verify your status, run the following reports in the SACS Web-based software:

- SEMA 2025–26: Actuals vs. Comparison Year
- SEMB 2026–27: Budget vs. Comparison Year

Enter Unduplicated Pupil Count



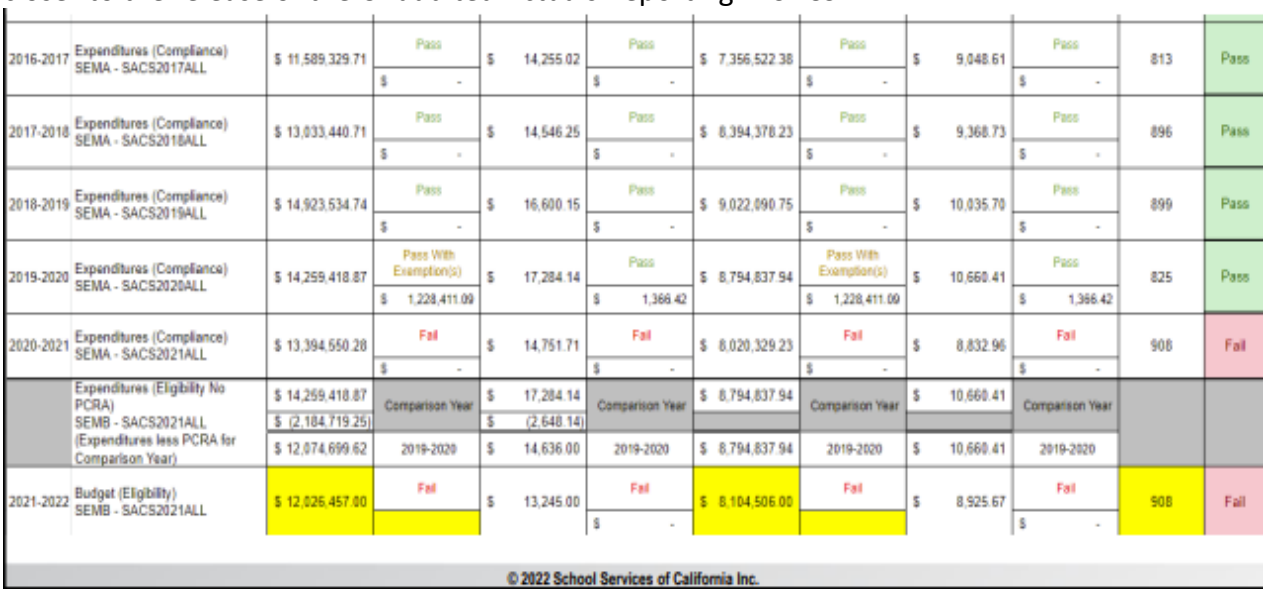
PCRAF Adjustments in the SYT Worksheet

The SEMB Report does not automatically include the Program Cost Report Allocations (PCRA) amount that is included in the SEMA Report.

- Per Capita Comparison: Enter the PCRA amount divided by the SEMA Report's Unduplicated Pupil Count to arrive at a per capita PCRA amount.

Subsequent Years Tracking (SYT) Worksheet

- To ensure the LEA is comparing 2025-26 actuals and 2026-27 budgeted expenditures to the correct comparison years, you must use the most recent Subsequent Years Tracking (SYT) Worksheet.
- This worksheet tracks results across all four MOE test methods back to the 2011–12 baseline year. The SYT Worksheet will be emailed to LEAs as soon as it is available and closer to the release of the Unaudited Actuals Reporting in SACS.



The Tests for Compliance

The Special Education MOE report includes four separate calculations:

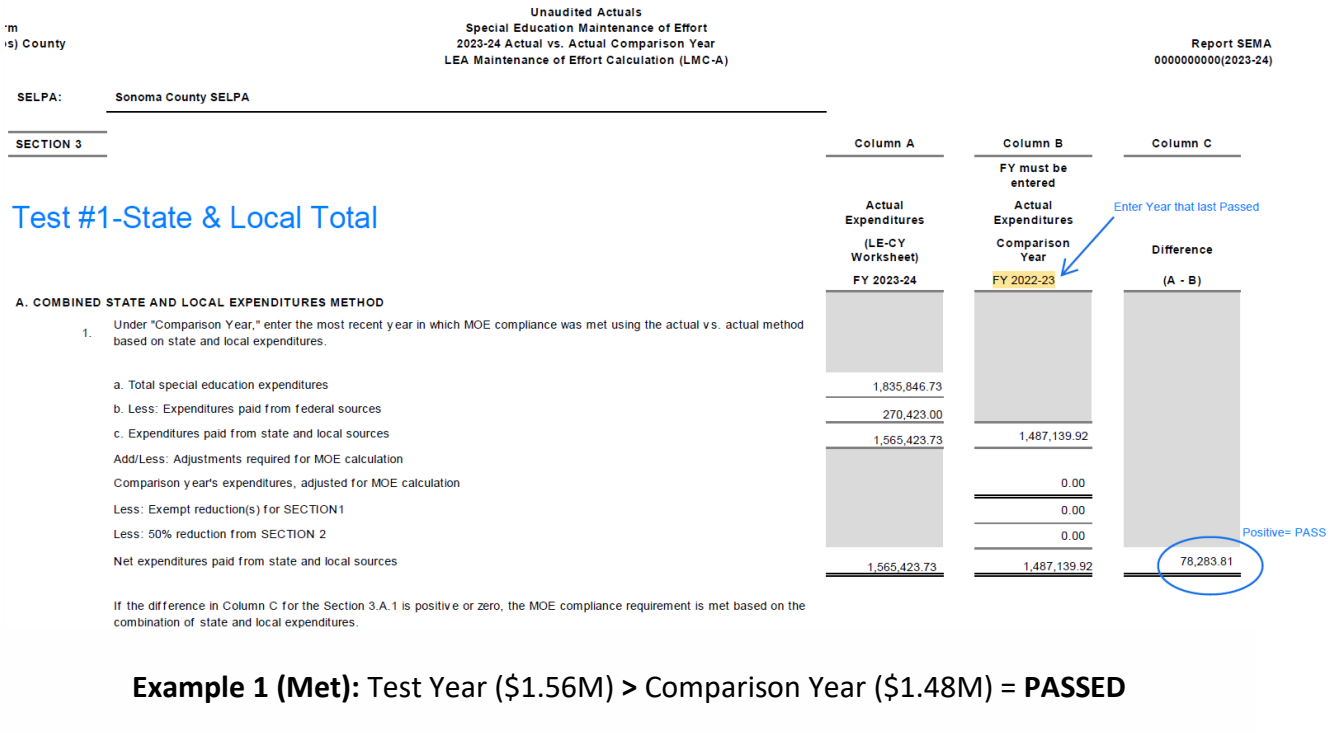
- State and Local Total
- State and Local Per Capita*
- Local Only Total
- Local Only Per Capita*

*The "Per Capita" is the total expenditure amount divided by the Special Education pupil count. For example, if the total expenditure was $100,000; and the pupil count was 8, then the Per Capita amount would be $12,500 ($100,000 divided by 8).

An LEA is required to meet the MOE in at least one of the four available calculations.

For both SEMA and SEMB, Column A is compared to Column B, which shows the last year the "method" was met. You will need the Subsequent Year Tracking Worksheet (SYT) to determine the correct comparison year. Column C is the difference between column A and column B. For the SEMB Report only, LEAs will need the PCRA amount. This calculation is completed at Unaudited Actuals only.

Examples of Test Methods



Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

Report SEMA
0000000000(2023-24)

SELPA: Sonoma County SELPA

SECTION 3

Test #1-State & Local Total

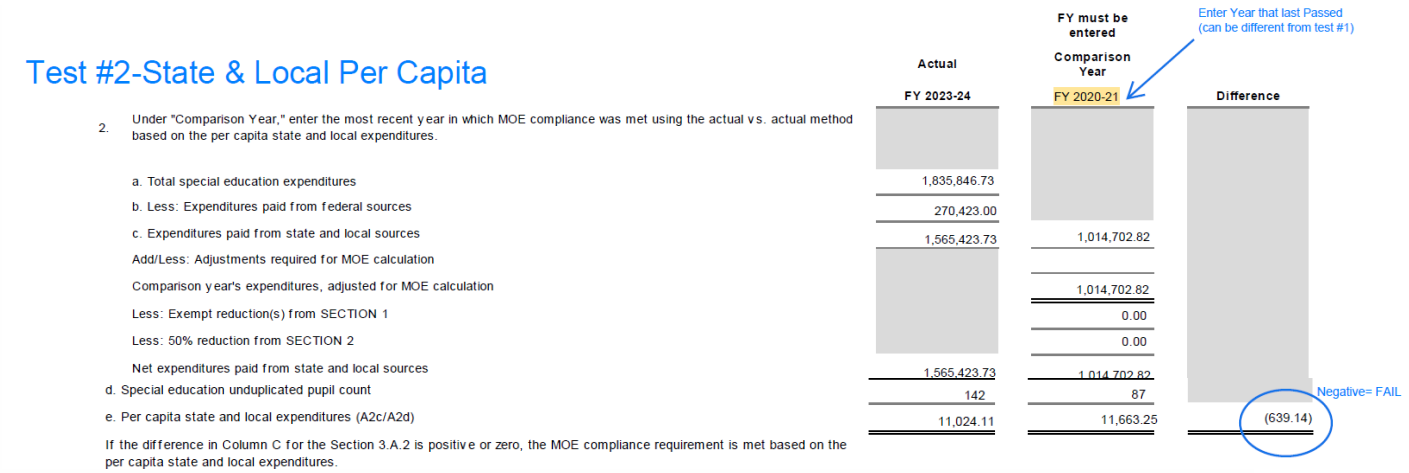
	Column A	Column B (FY must be entered)	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,835,846.73		
b. Less: Expenditures paid from federal sources	270,423.00		
c. Expenditures paid from state and local sources	1,565,423.73	1,487,139.92	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,565,423.73	1,487,139.92	78,283.81

Enter Year that last Passed

Positive= PASS

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

Example 1 (Met): Test Year ($1.56M) **>** Comparison Year ($1.48M) = **PASSED**



Example 2 (Not Met): Test Year ($11.0k) **<** Comparison Year ($11.6k) = **FAILED**

**Tests 3 & 4 repeat steps from 1 & 2 but with local only expenditures*

Failure to meet MOE requirements results in significant financial penalties:

- **SEMA Test Failure (Compliance):** The California Department of Education (CDE) may bill the LEA for the amount not met. This must be paid using **non-federal, local funds**.
- **SEMB Test Failure (Eligibility):** The LEA may be prohibited from submitting IDEA reimbursement claims for applicable expenditures, leading to a loss of federal funding.

If not met, the LEA must seek allowable exemptions.

Section #1: Allowable Exemptions

These reports verify that state and local expenditures remain at or above the level of the most recent year the LEA met MOE. You may reduce your MOE requirement for the following reasons:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).
2. A decrease in the enrollment of students with disabilities.
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:
    A. Child has left the jurisdiction of the agency; OR
    B. Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; OR
    C. No longer needs the program of special education
4. Capital Outlay: Termination of costly long-term expenditures (e.g., equipment acquisition or facility construction).

Example of Exemption Form that Must be Submitted with Reports

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 *Code of Federal Regulations* § 300.204

Local Education Agency (LEA) Name	Special Education Local Plan Area (SELPA)	ATTENTION:
	Sonoma County SELPA	Complete only rows 4, 6, and 7 on this sheet
Name of Person Completing Report	Telephone & Fax Numbers	Complete *detail reduction* tabs 1, 2, 3, and 4--totals transfer automatically to this page

Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	**$0.00**	**FY 2023/2024**

The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall). ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section	**$46,000.00**
2. A decrease in enrollment of children with disabilities. ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section	**$0.00**
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: A. ***Child has left the jurisdiction of the agency; OR*** B. ***Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the*** C. ***No longer needs the program of special education*** ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section	**$0.00**
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of $5,000 or more). ENTER INFORMATION on the *detail reduction 4* tab; totals will carry forward to this section	**$0.00**
TOTAL ALLOWABLE EXEMPTIONS TO MOE (must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)	**$46,000.00**

CDE Use Only

California Department of Education, Special Education Division, July 2022

Section #2: IDEA MOE Reduction (50% Rule)

LEAs may reduce their local MOE requirement by up to 50% of the increase in federal funding compared to the prior year. Freed-up funds must be used for activities authorized under the Elementary and Secondary Education Act (ESEA).

Only LEAs with a Meets Requirement determination from SCOE and no findings of Significant Disproportionality may use this option.

Excess Cost

- To calculate the number of full-time special education student equivalents, enter the total pupil count by percentage from the LEAs Special Education Enrollment Data Report: 2025-26

- Please be advised that the Special Education Enrollment Data Report is based on the October 2, 2025, CALPADS Count- By percent of time inside of regular class by disability
- There are no Federal rules on how to separate the elementary or secondary expenditures for students with disabilities for a Unified Charter School. Whichever method your Charter LEA chooses to use, it is important to be consistent every year.
- All of the Fiscal and Student Data is based on the 2025-26 Fiscal Year

All forms for 2025-26 calculations and reporting will be emailed to the fiscal contact on file with the SELPA as soon as they are available.

Additional Resources

Special Education MOE slides from July 9, 2024

SACS System User Manual- Special Education Maintenance of Effort Reports 2026-27

Final SACS Dataset Submission

Reminder: **Year End Close Checklist and supporting documentation due August 7, 2026.**
Refer to SCOE Biz 27-03 for the Year End Close and Unaudited Actuals Sequence details.

Final Review: All TRCs should be reviewed, cleared or explained in order to get an official file.
An official file must be achieved before the Unaudited Actuals dataset goes to the board for approval.

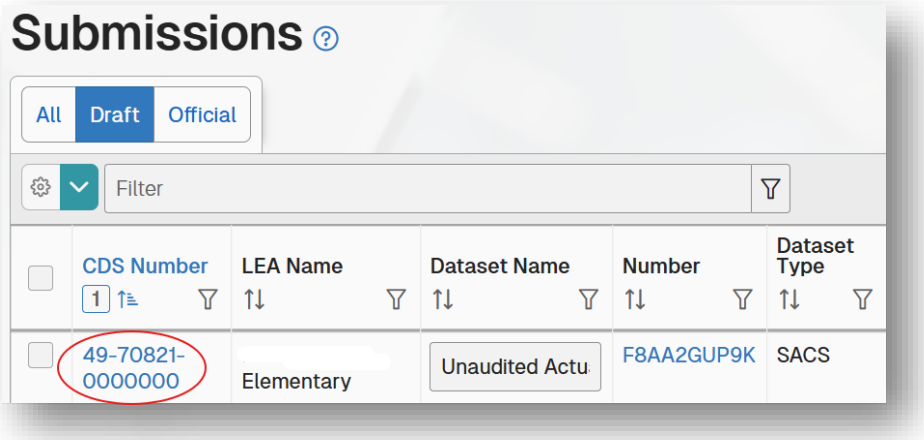
- Review the Dataset Submission in SACS to ensure that all components are complete and accurate.

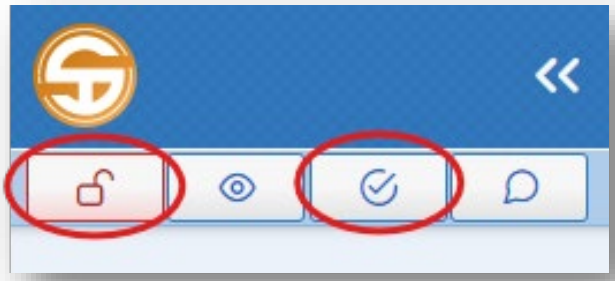
The district is now ready to promote the finalized dataset to SCOE as **1st Level LEA Review**.

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.

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

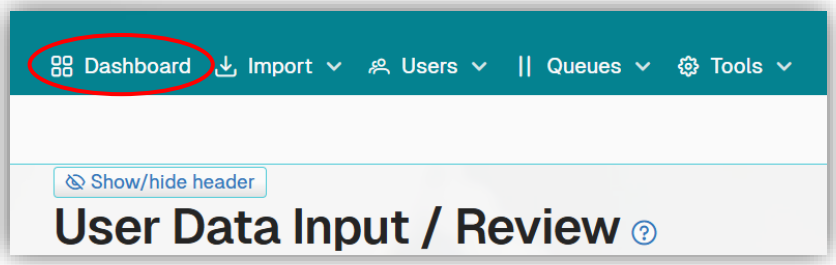
- Click on the CDS Number to open the side bar to get to User Data Input/Review



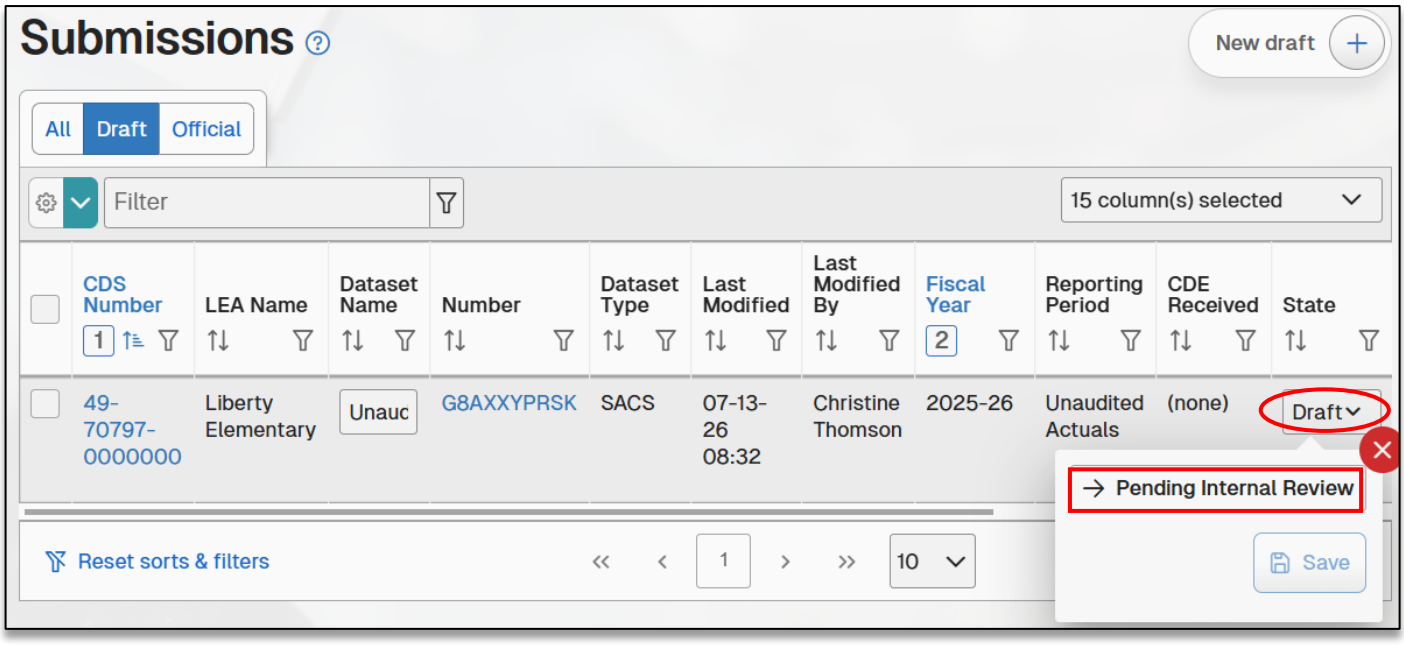


- Click **Unlocked**
- Click for final TRC Check for the **Official** file

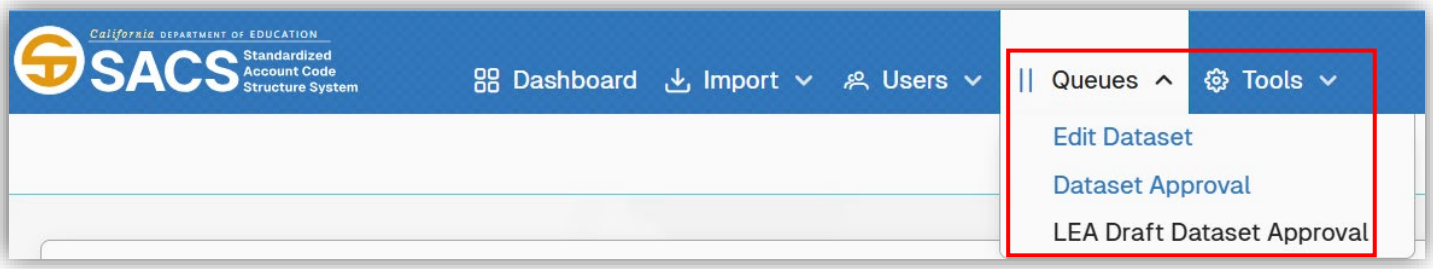
- Click back on the **Dashboard Icon** to get to the Submissions window



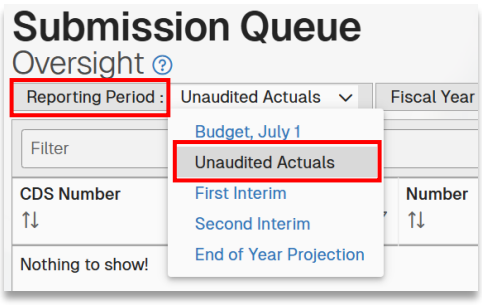
From Submissions window:



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
   - Reporting Period: Unaudited Actuals
   - Change State to **New Dataset Submission** – Save



3. Click on Queues dropdown menu – Select Dataset Approval or Edit Dataset
   - Reporting Period: Unaudited Actuals
   - Change State to **Data Entry** – Save

4. Click on Queues dropdown menu – Select Dataset Approval or Edit Dataset
   - Reporting Period: Unaudited Actuals
   - Change State to Promote to **1st Level LEA Review** – Save

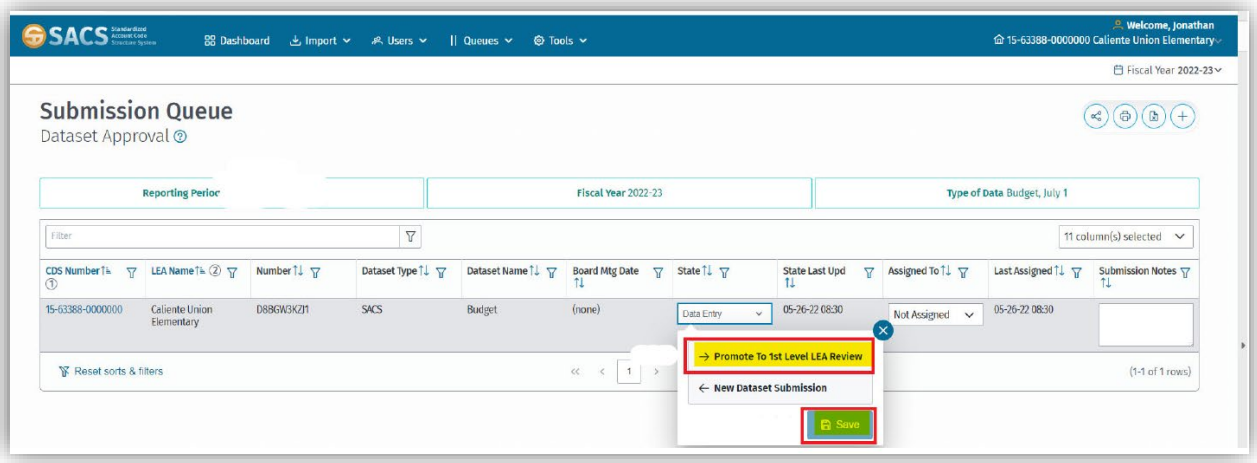
SPONSORING DISTRICTS: If you are district who sponsors a charter, you will need to promote the charter dataset to SCOE after you have reviewed the dataset.

- This means the sponsoring district will change the dataset state to "**Promote to 2nd Level LEA Review**".

- To ensure 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 September 15, 2026 – whichever comes first.



SACS Dataset Submission Summary

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

Blue represents Status of Dataset.

Green represents where to find the Dataset.

