2026-27
First Interim Reporting

Presented
In-Person & Virtually
by
San Bernardino County
Superintendent of Schools
Business Advisory Services

Tom Cassida - Director
Bri Blanchard
Josh Behnke
Jennifer Wheeless
Jeff Young

AGENDA

- Introductions
- Interim Overview
- Extracting the Data for SACS First Interim Reporting
- Budget Review, Updates, and Adjustments
- LCFF Revenue, ADA/Enrollment Projections, Fund Forms
- Cash Flow and Tips
- Forms AI and MYPI
- Criteria and Standards
- TRCs and Tips & Tricks
- Submission and Wrapping Up the Interim Report

We can setup an individual district meeting to go over any unique concerns you may have. Call your advisor to set up a convenient time.

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Interim Overview

QUICK OVERVIEW

- PURPOSE OF INTERIM REPORTS
  - **To state the district's ability to meet its financial obligations for the current and two subsequent fiscal years**
  - **To evaluate ongoing budget issues and make adjustments to the operating budget to reflect actual activity**
- Required by E.C. 42130-42131
- Charter Schools E.C. 47604.33

DUE DATES

Note: submission to BAS

E.C. 42130-42131	1ST INTERIM	2ND INTERIM
Financial Data Period ending *SACS download date range :*	October 31 *July 1 – Oct. 31*	January 31 *July 1 – Jan. 31*
Submission of ALL reports to SBCSS-BAS, *signed board certification can come later*	December 7	March 8
Board Approval Date, *no later than:* (45 days after close of reporting period), this includes Charter School Reports reviewed by sponsor district	No later than December 15	No later than March 17
COE notification letter to districts/CDE (within 75 days of close of reporting period)	January 14	April 16

Districts are encouraged to submit reports and supporting documents to Business Advisory Services (BAS) as soon as reports are finalized and are waiting for Board of Education approval. BAS can begin reviews but will not send review letters to the district until after the Board certifies. This makes it easier for districts to comply with AB 2449 (second Friday in December law) without impacting the review process.

Extracting the Data for SACS First Interim Reporting

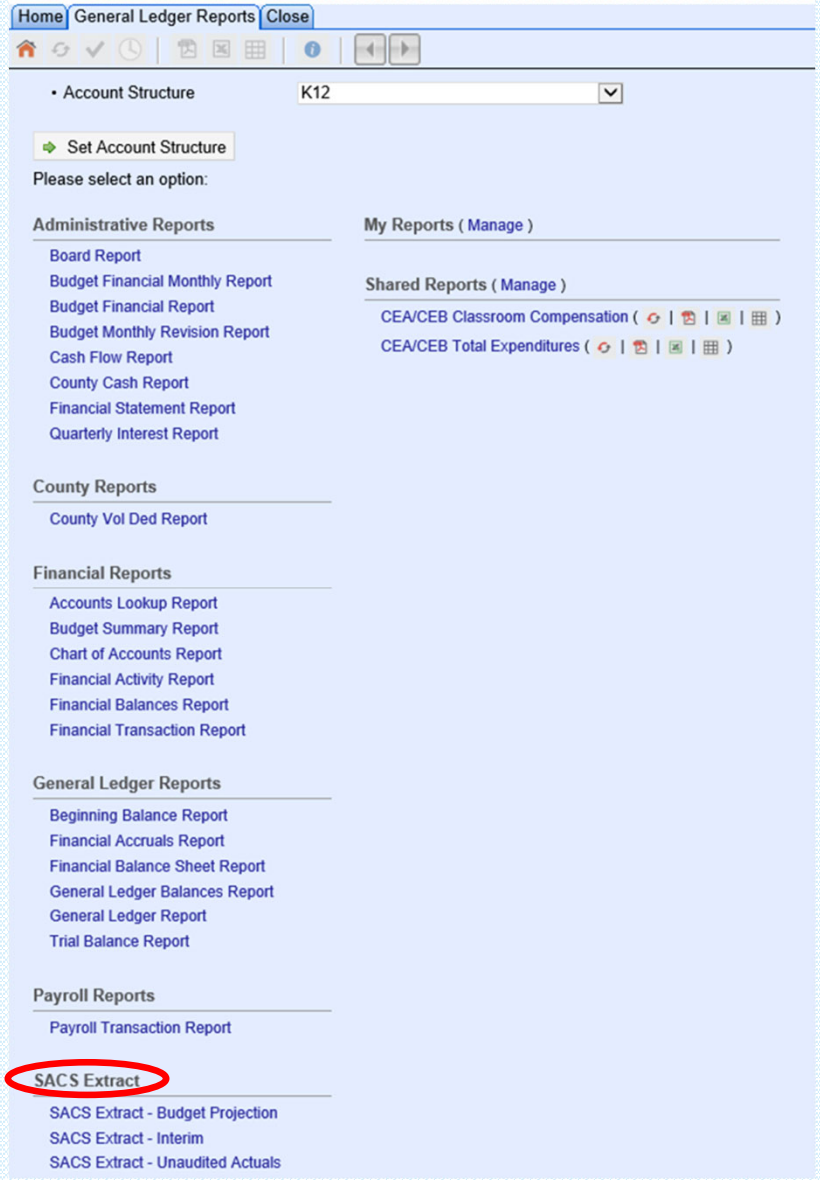
DATA IMPORT EXTRACT PROCESS

– Extracting the data

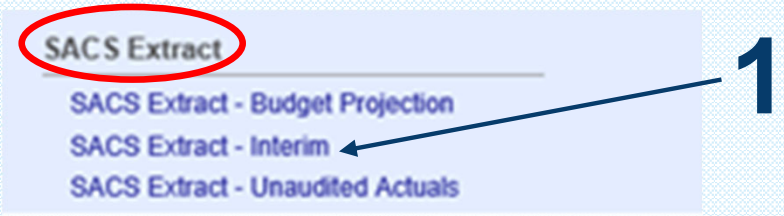
- CompassEdu, EduReports 3.0, SACS Extract - Interim
- First Interim parameters 07/01/2026-10/31/2026
- Second Interim parameters 07/01/2026-01/31/2027
- DO NOT change the dates
- Interim Report Submission Bulletin attachment provides more step-by-step details on this process

DATA EXTRACT PROCESS – COMPASSEDU

Interim SACS Extract located on CompassEdu,



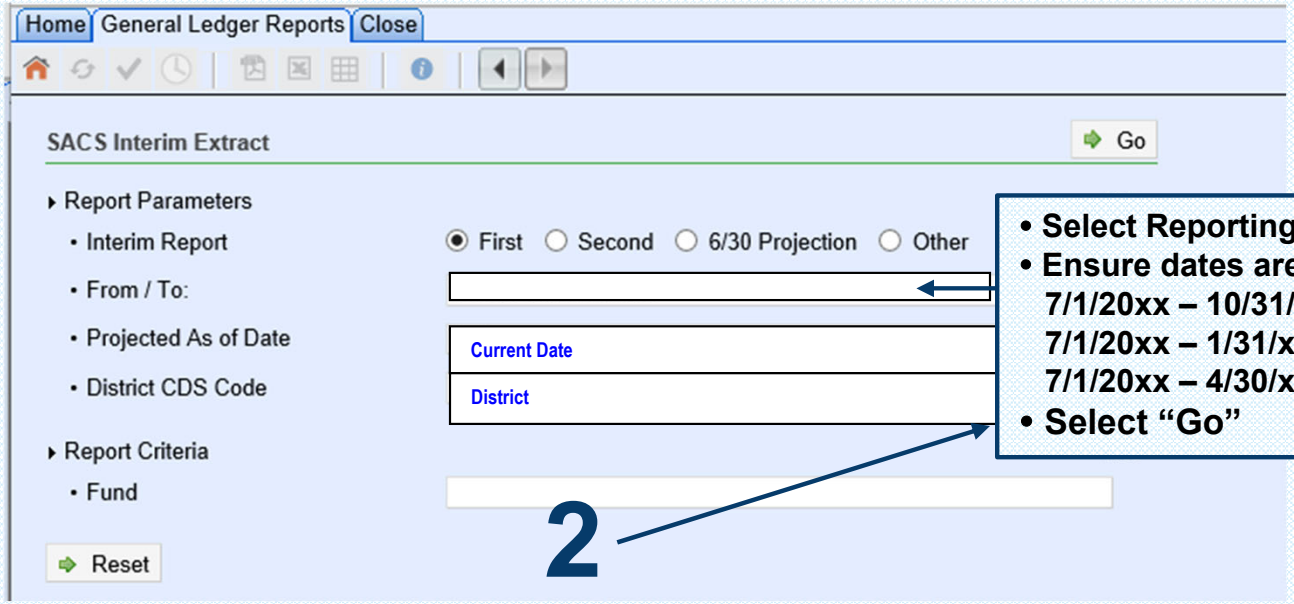
Available BAS Website Workshop Materials



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DATA EXTRACT PROCESS – COMPASSEDU

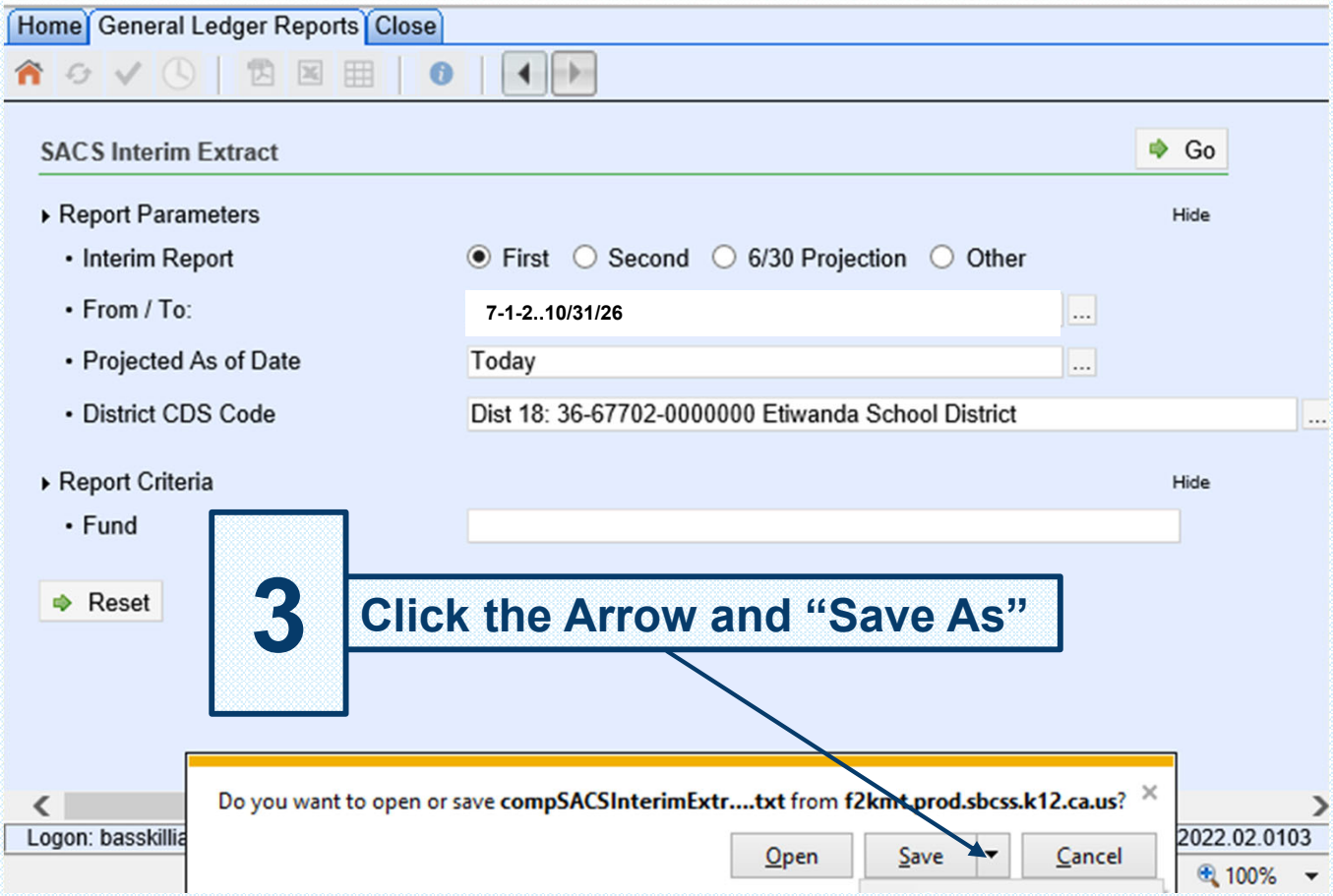
"From/To" is the current reporting period (ie: 7/1/20xx..10/31/20xx)



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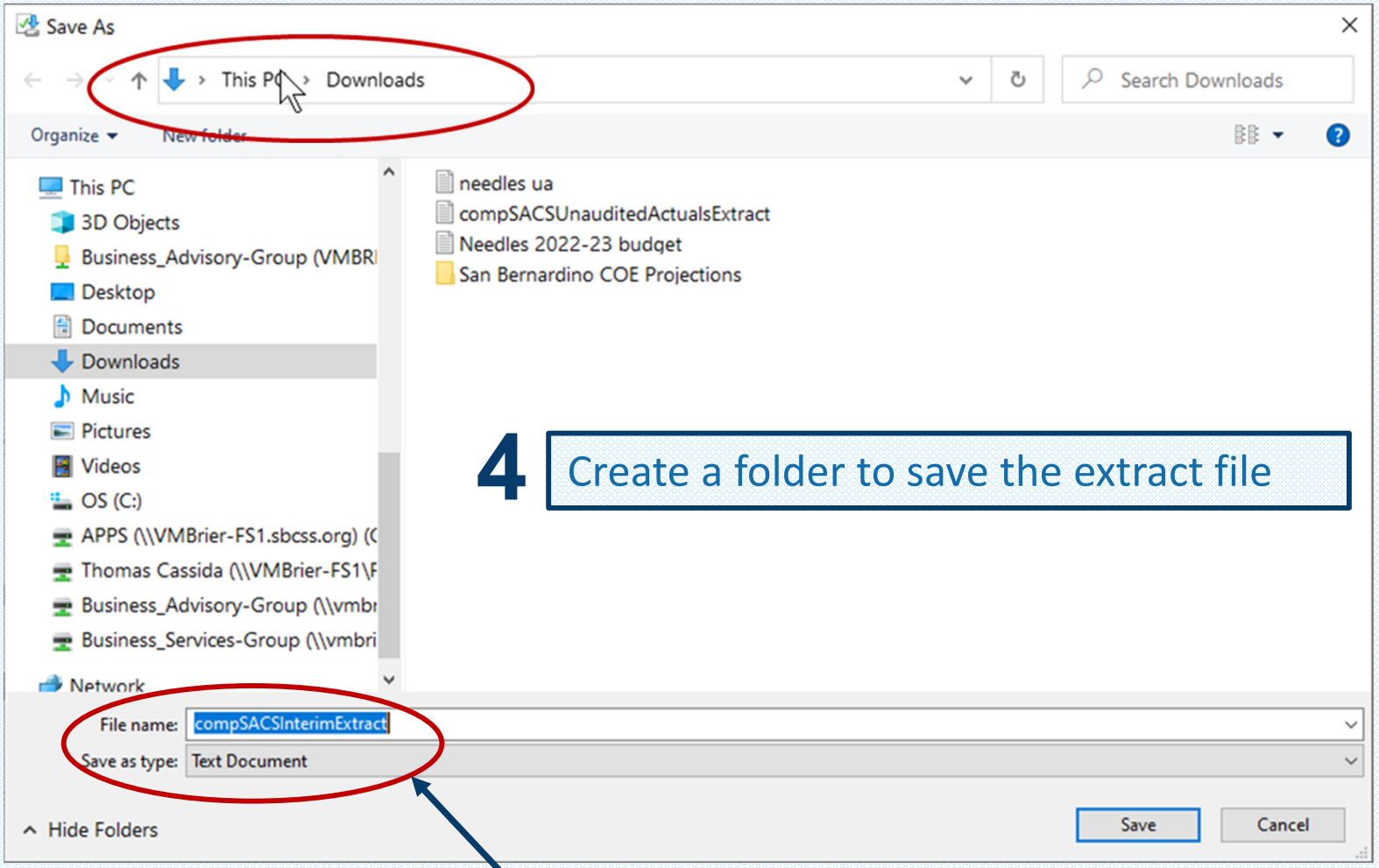
DATA EXTRACT PROCESS – COMPASSEDU

Once your Extract job is done running you will get a pop-up ribbon asking, *"Do you want to open or save"*. Do not Open the File and do not change the type of file. Select Save As (step 3) to save to a folder of your choice.



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DATA EXTRACT PROCESS – COMPASSEDU



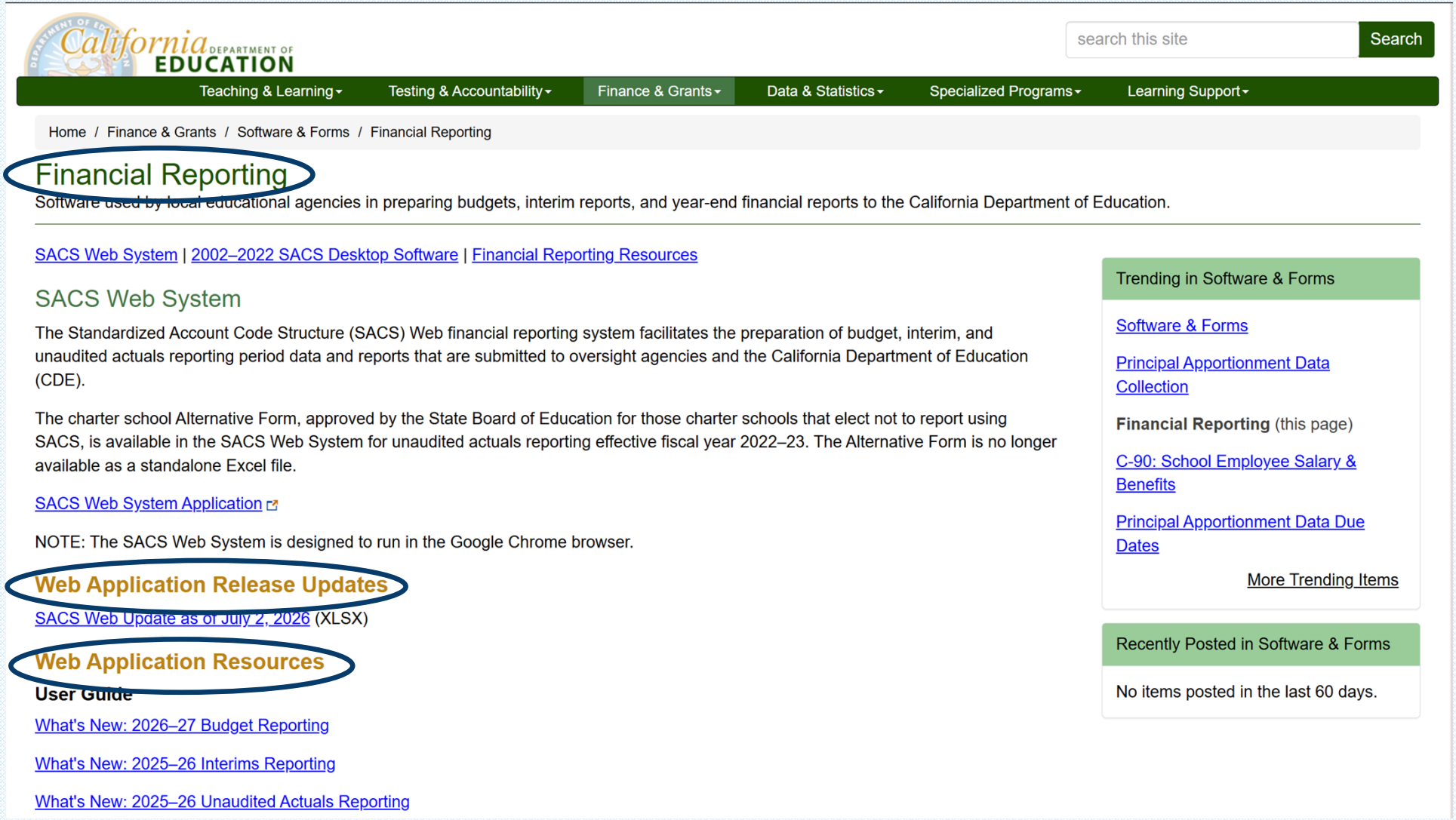
4 Create a folder to save the extract file

You can change the File Name, but **Do Not change the Save As Type** must remain as Text Document (step 4).

Once you have saved the Extract file, Import data to the SACS software.

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SACS WEB SYSTEM



California Department of Education

search this site Search

Teaching & Learning | Testing & Accountability | Finance & Grants | Data & Statistics | Specialized Programs | Learning Support

Home / Finance & Grants / Software & Forms / Financial Reporting

Financial Reporting

Software used by local educational agencies in preparing budgets, interim reports, and year-end financial reports to the California Department of Education.

SACS Web System | 2002–2022 SACS Desktop Software | Financial Reporting Resources

SACS Web System

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

The charter school Alternative Form, approved by the State Board of Education for those charter schools that elect not to report using SACS, is available in the SACS Web System for unaudited actuals reporting effective fiscal year 2022–23. The Alternative Form is no longer available as a standalone Excel file.

SACS Web System Application

NOTE: The SACS Web System is designed to run in the Google Chrome browser.

Web Application Release Updates

SACS Web Update as of July 2, 2026 (XLSX)

Web Application Resources

User Guide

What's New: 2026–27 Budget Reporting

What's New: 2025–26 Interims Reporting

What's New: 2025–26 Unaudited Actuals Reporting

Trending in Software & Forms

Software & Forms

Principal Apportionment Data Collection

Financial Reporting (this page)

C-90: School Employee Salary & Benefits

Principal Apportionment Data Due Dates

More Trending Items

Recently Posted in Software & Forms

No items posted in the last 60 days.

https://www.cde.ca.gov/fg/sf/fr/

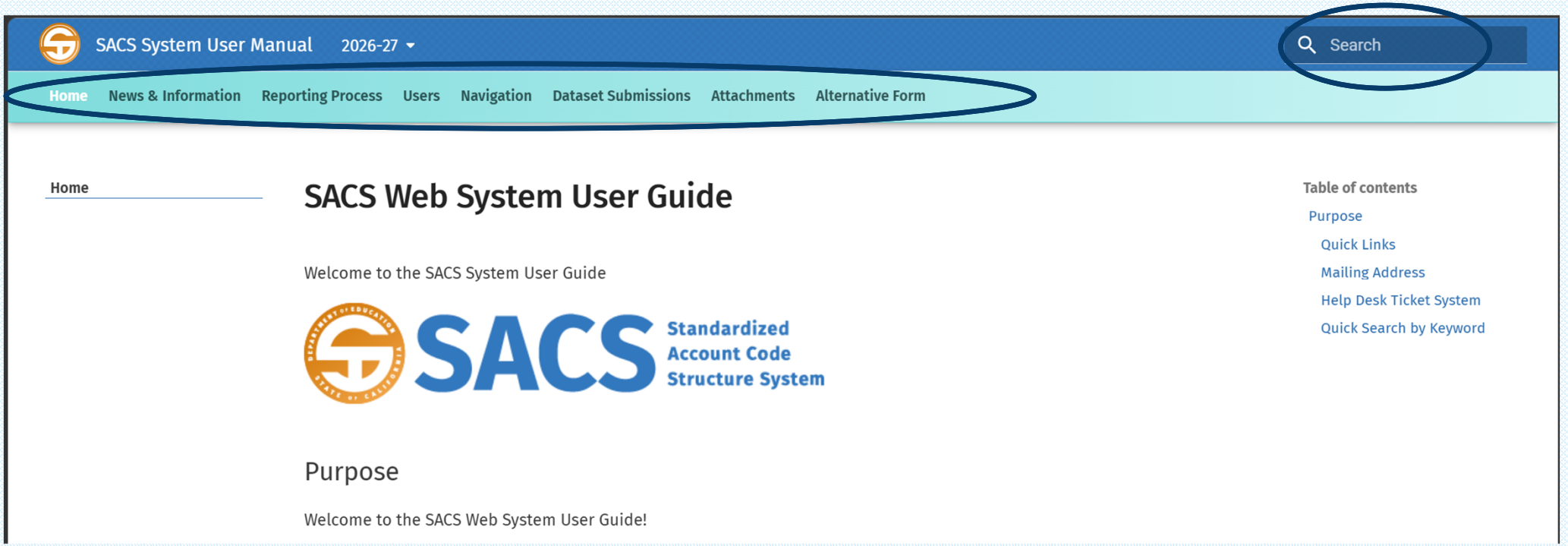
SACS HELP

Takes the user to SACS help and search screen

AI - Average Daily Attendance

MYPI - Multiyear Projections - General Fund

Technical Review



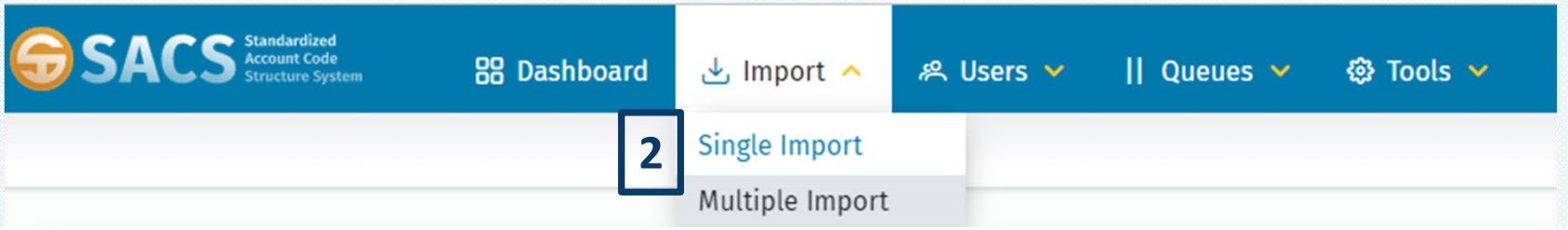
SACS Web System Import

Interims – First Import

1) Login to SACS Web System

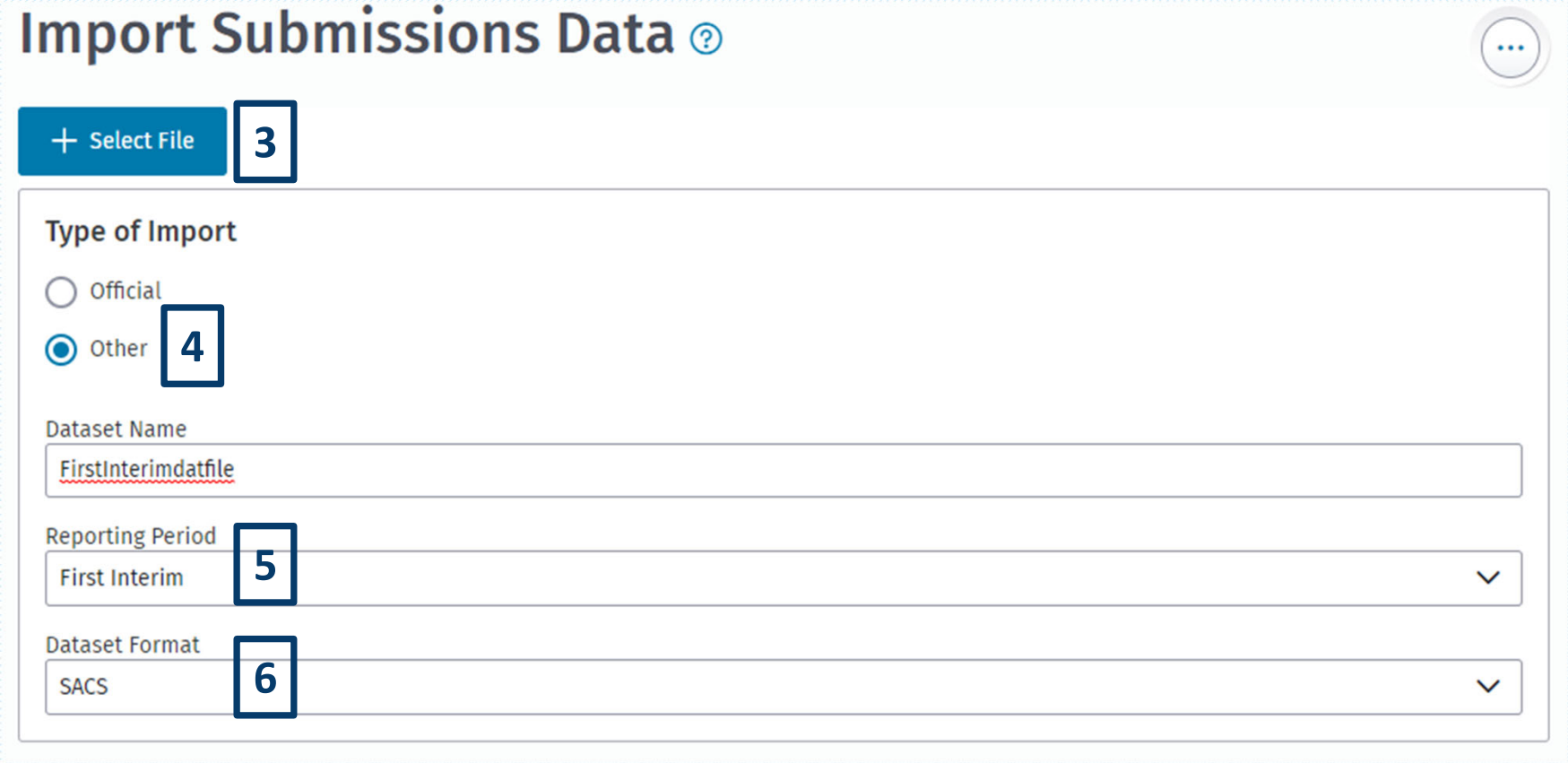


2) On the blue bar, select "Import" and then "Single Import"



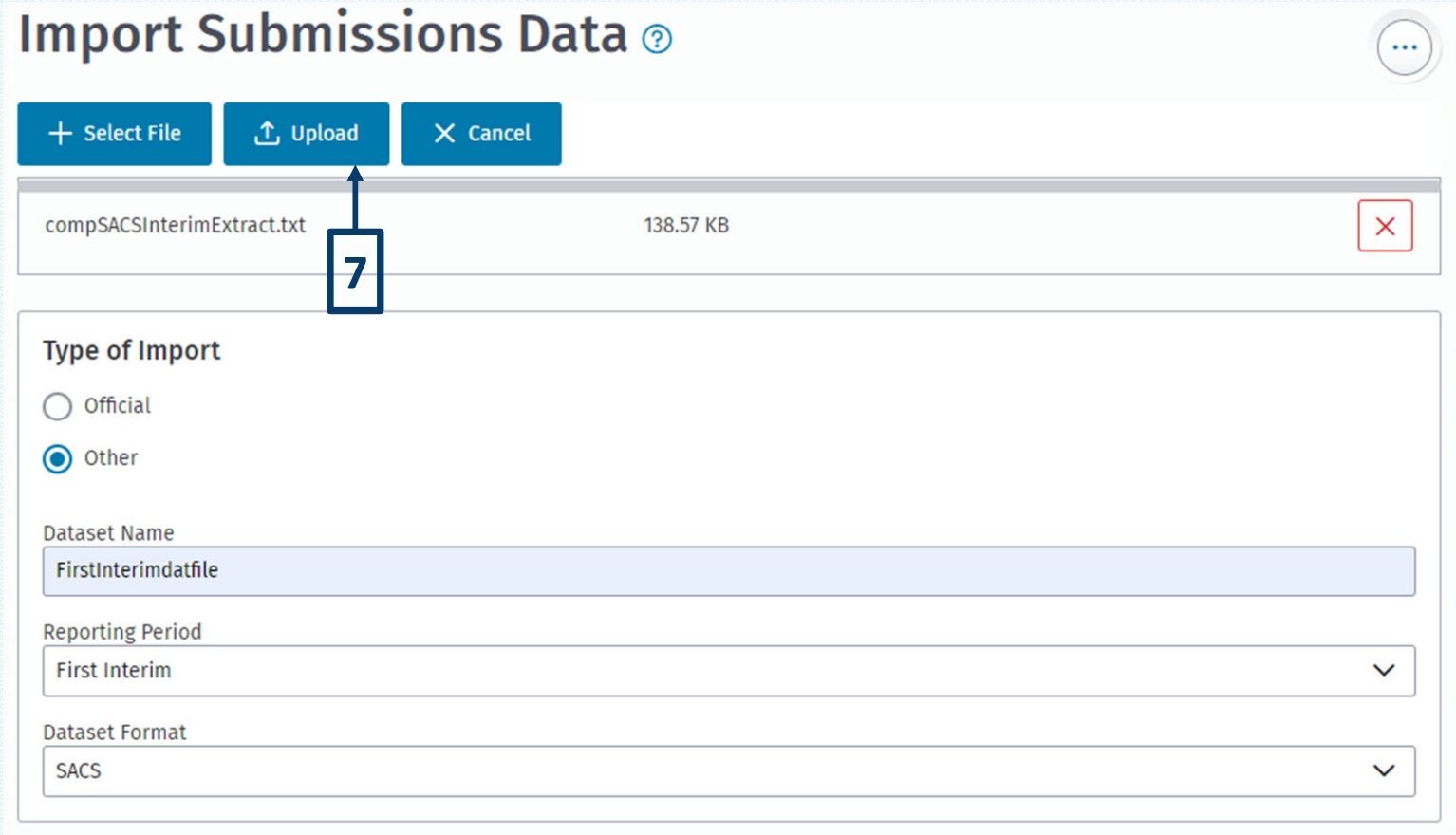
SACS Web System Import - Interims

3) + Select File – find CompassEdu dat file that was saved
4) Type of Import – Other
5) Reporting Period – First Interim
6) Dataset Format – SACS



SACS Web System Import - Interims

7) Click upload and Check Pre-scan results

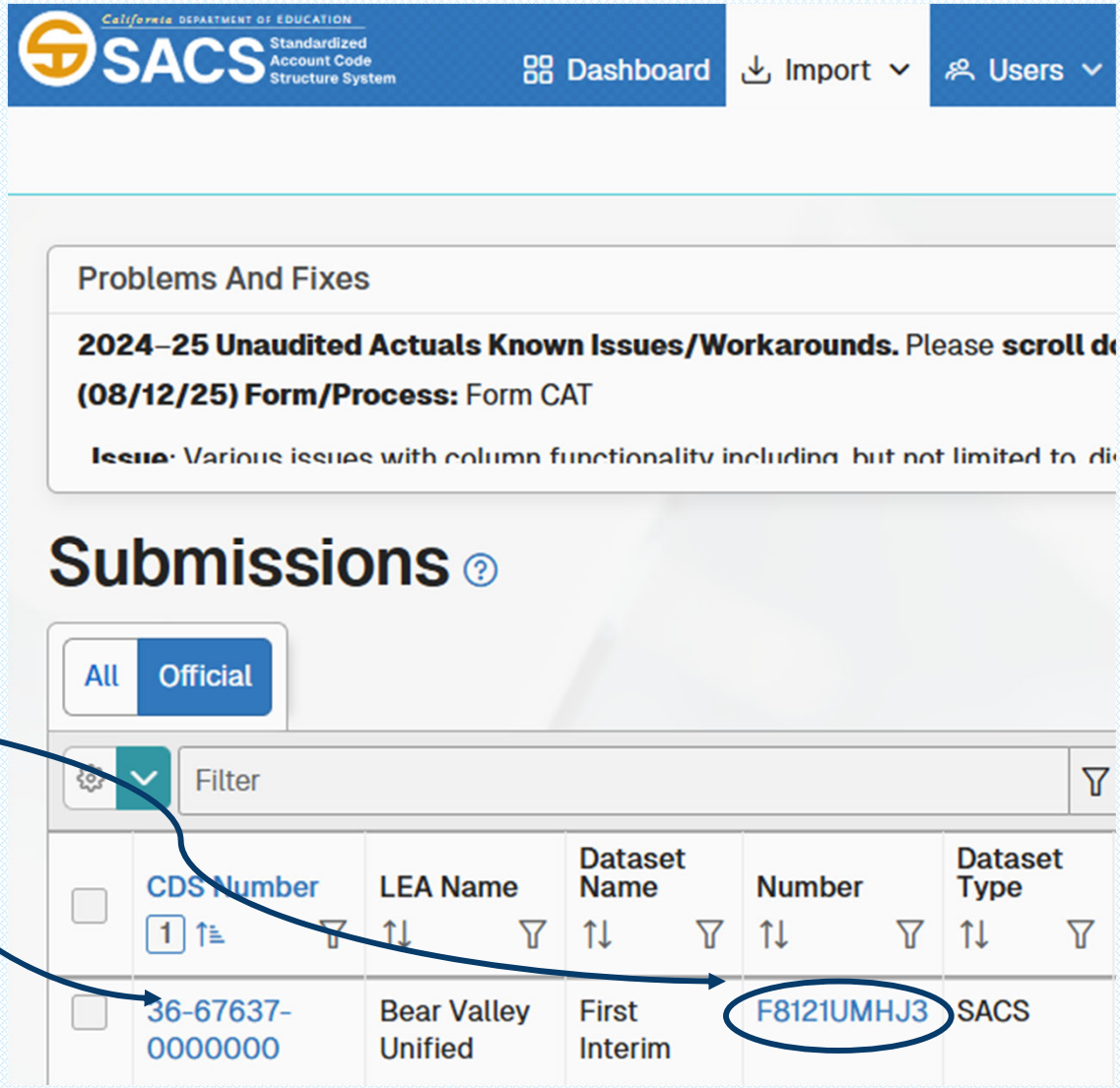


SACS Web System Import

Interims – Subsequent Imports

From the Dashboard Screen

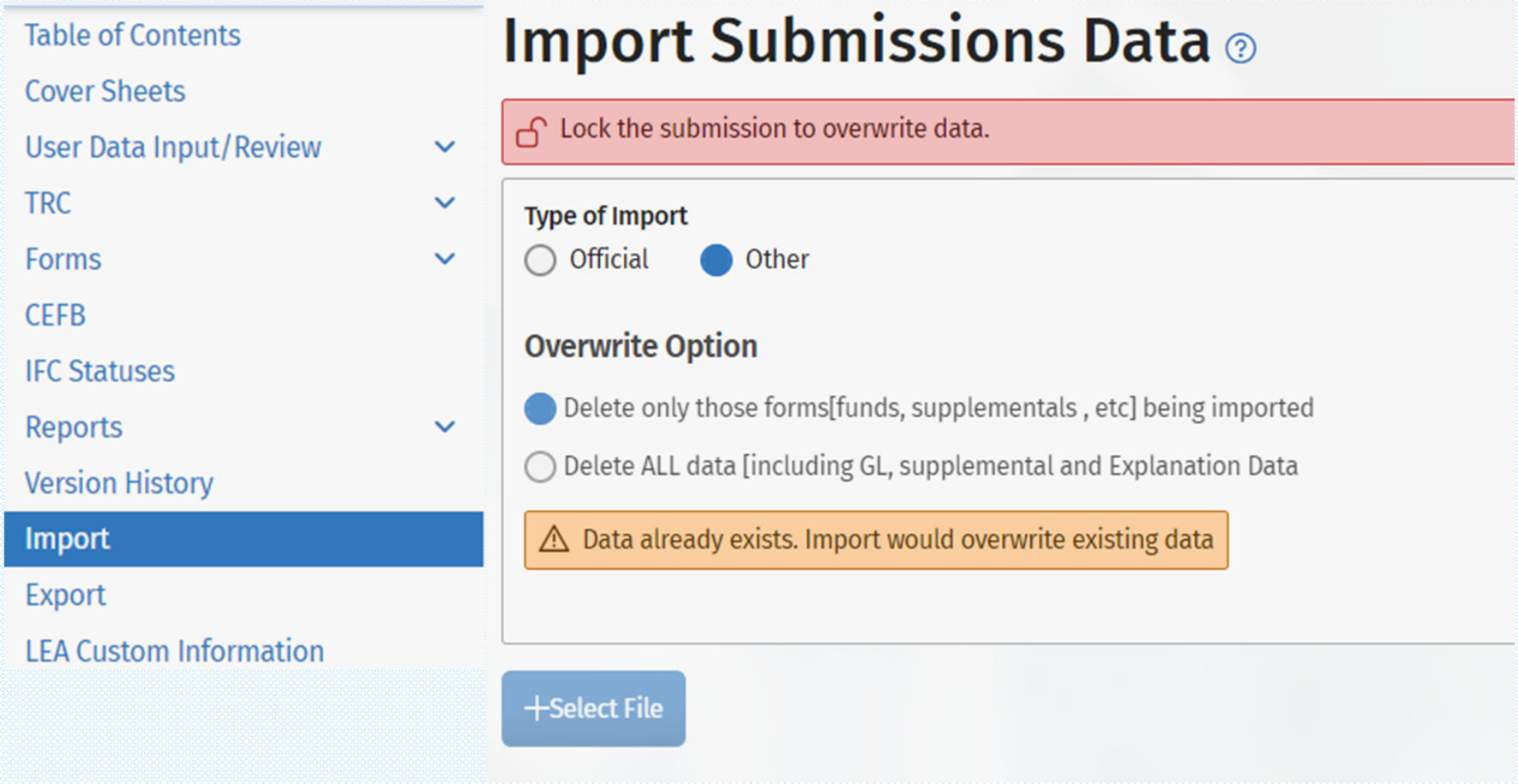
1) Select the file that was initially imported (First Import)
2) Open the data set by clicking on the district number
3) Check dashboard # to make sure you have the right dataset



SACS Web System Import

Interims – Subsequent Imports

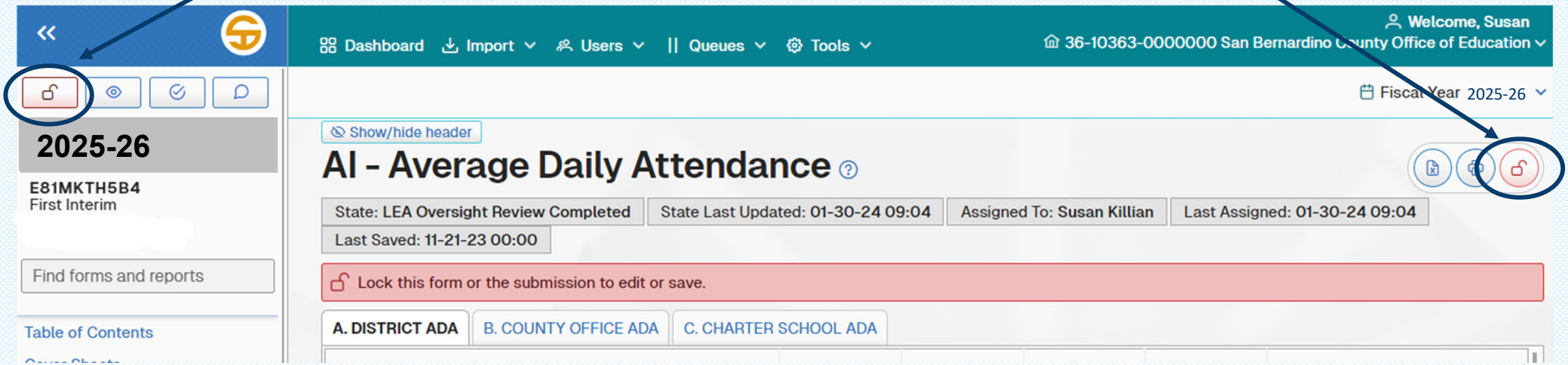
1) On the left side menu, select “Import”
2) Select Type of Import “Other”
3) Overwrite Option “Delete only those forms [funds, supplements, etc] being imported
4) +Select File – find the CompassEdu file to import



SACS Web System – Form Locking

Lock Entire Submission

Lock Individual Forms



SACS Web System – Form Locking

Form Locking – by Task

Locking functionality chart based on left navigation bar

*Locking a form only will also prevent editing of other forms in the dependency chain. See chart.

Function	Locking Status
Table of Contents	No locking requirement
User Data Input Review	SUBMISSION
Technical Review Checks	SUBMISSION
Forms (Fund and Supplemental)	FORM* or SUBMISSION
Components of Ending Fund Balance	SUBMISSION
Import	SUBMISSION
Export	No locking requirement (info prompt)

NOTE: User Management role can unlock

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

SACS Web System – Form Locking

Form Locking – Dependency Chain

- Some forms draw data from other form(s), thus are "dependent" on the form(s) and its data. If the form from which the data is drawn can be edited and/or saved, it cannot be locked by another user when the dependent form is accessed.
  - ✓ Note: If a user sets a lock for any form, all others users will be prohibited from taking out a submission-wide lock.

Interim Form ID	When [insert form ID here] is locked, other users are prohibited from locking the following forms:
01CSI	Fund Form 01I, AI, MYPI, CI
01I	MYPI, 01CS, CI
AI	01CSI, CI
CASH	None
CI	Fund Form 01I, AI, MYPI, 01CSI
ESMOE	AI
ICR	None
MYPI	Fund Form 01I, 01CSI, CI
MYPIO	None
PGM	None
SEAS	None
SEMAI	None
SIAI	None

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

ACCRUALS AND ADJUSTMENTS

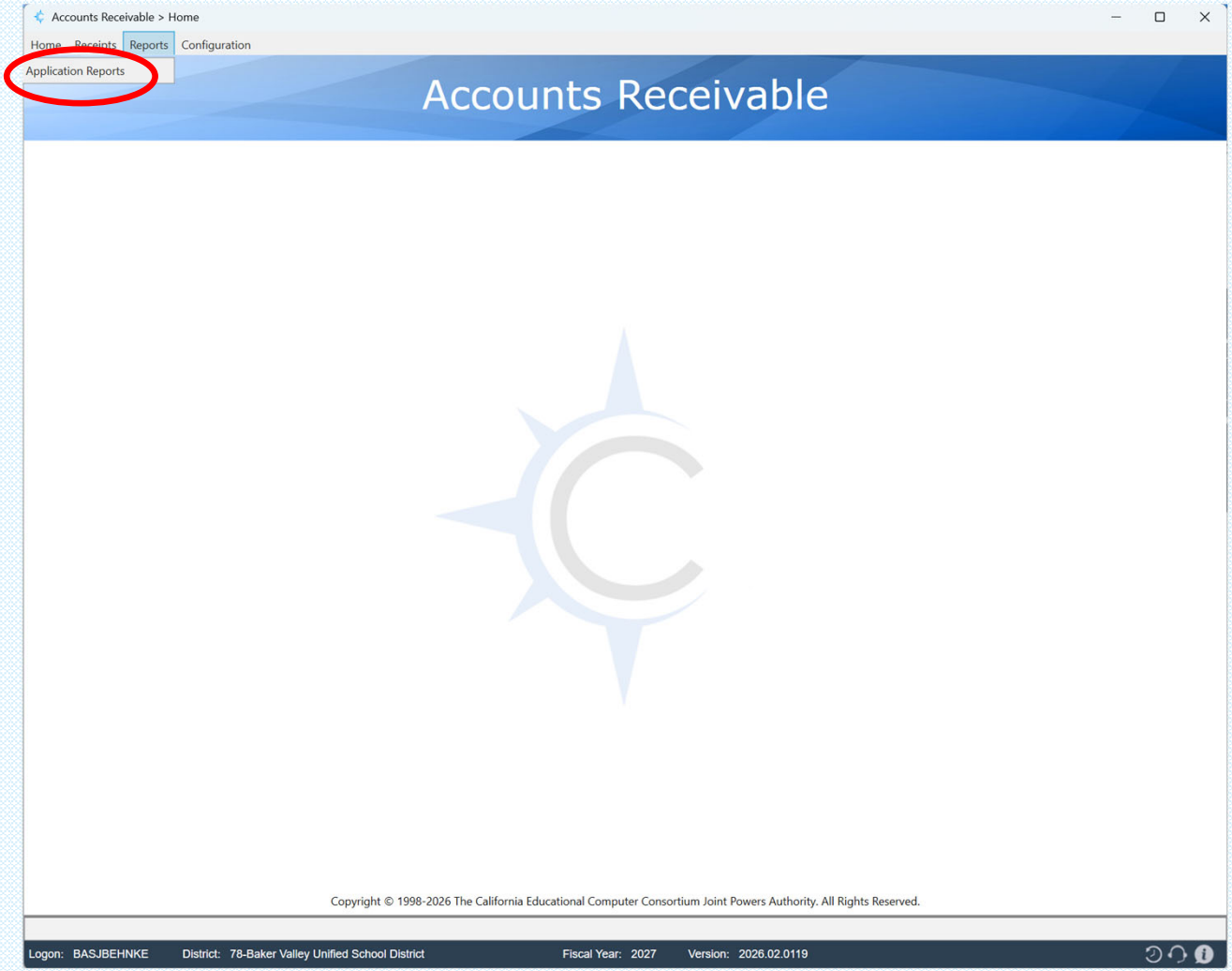
ITEMS TO REVIEW AND UPDATE

- Run General Ledger Report (EduReports 3.0) to review outstanding balances
  - Asset Objects – 9210, 9290, 9310
  - Liability Objects – 9510, 9590, 9610 and 9650
- Run Open Receivable Report in FY 2026 to identify any accruals that can be closed.
- Run Open Payable Report in FY 2026 to identify any accruals that can be closed.
- Ensure that most accruals are closed/liquidated by First Interim and the remainder are completed by Second Interim

ITEMS TO REVIEW AND UPDATE

OPEN RECEIVABLES REPORT

Report located on CompassEdu, Accounts Receivable Application



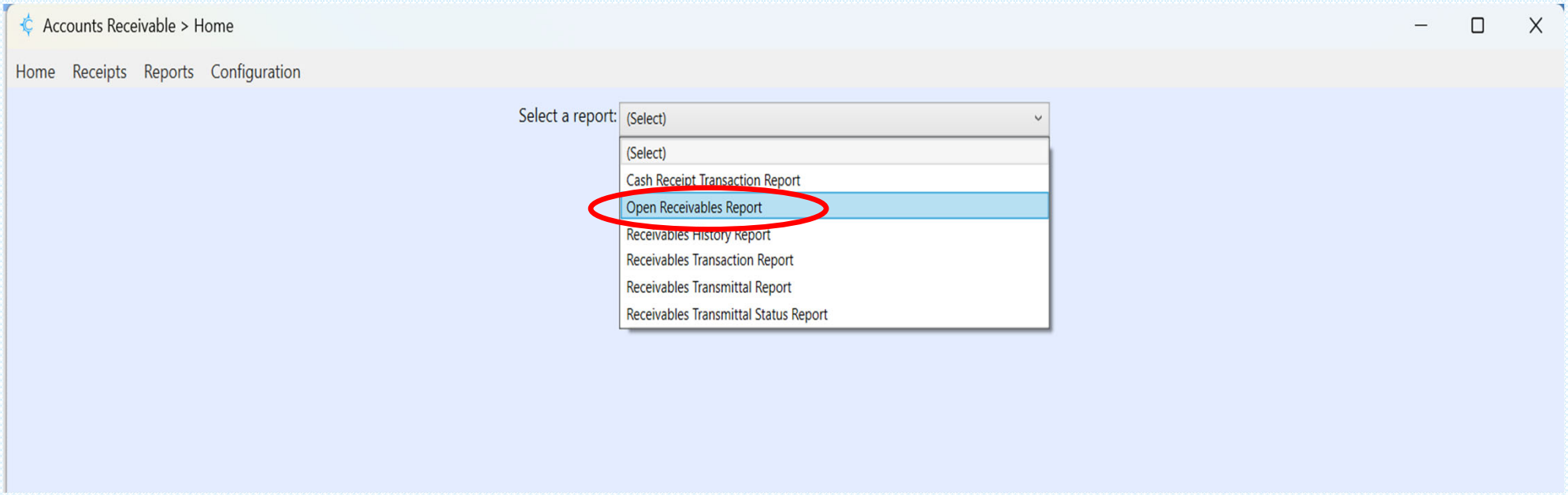
To access the Application Reports Screen, select Reports, then click on Application Reports.

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ITEMS TO REVIEW AND UPDATE

OPEN RECEIVABLES REPORT

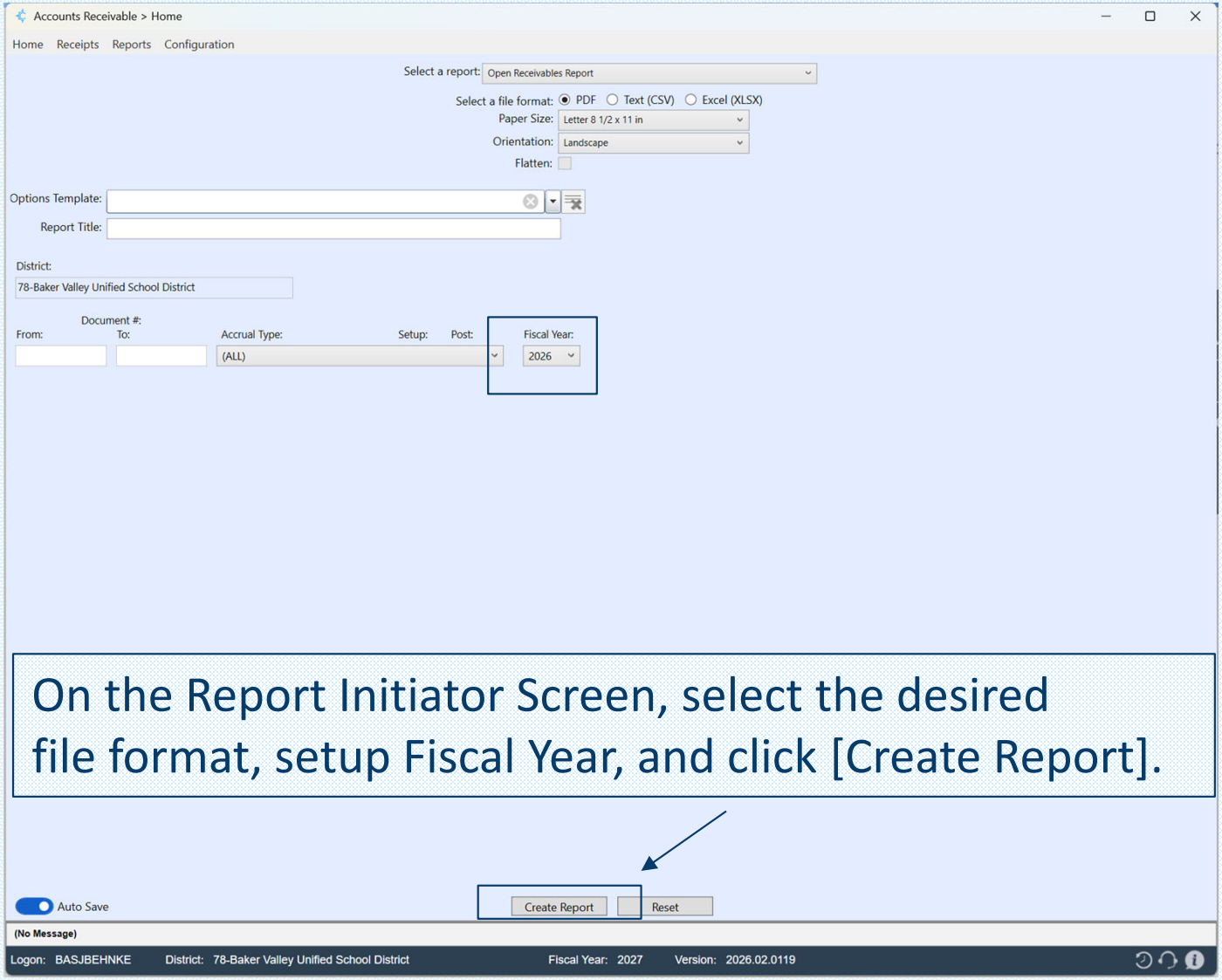
Upon entry to the Application Reports Screen, click the Select a Report dropdown to select the Open Receivables Report.



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ITEMS TO REVIEW AND UPDATE

OPEN RECEIVABLES REPORT

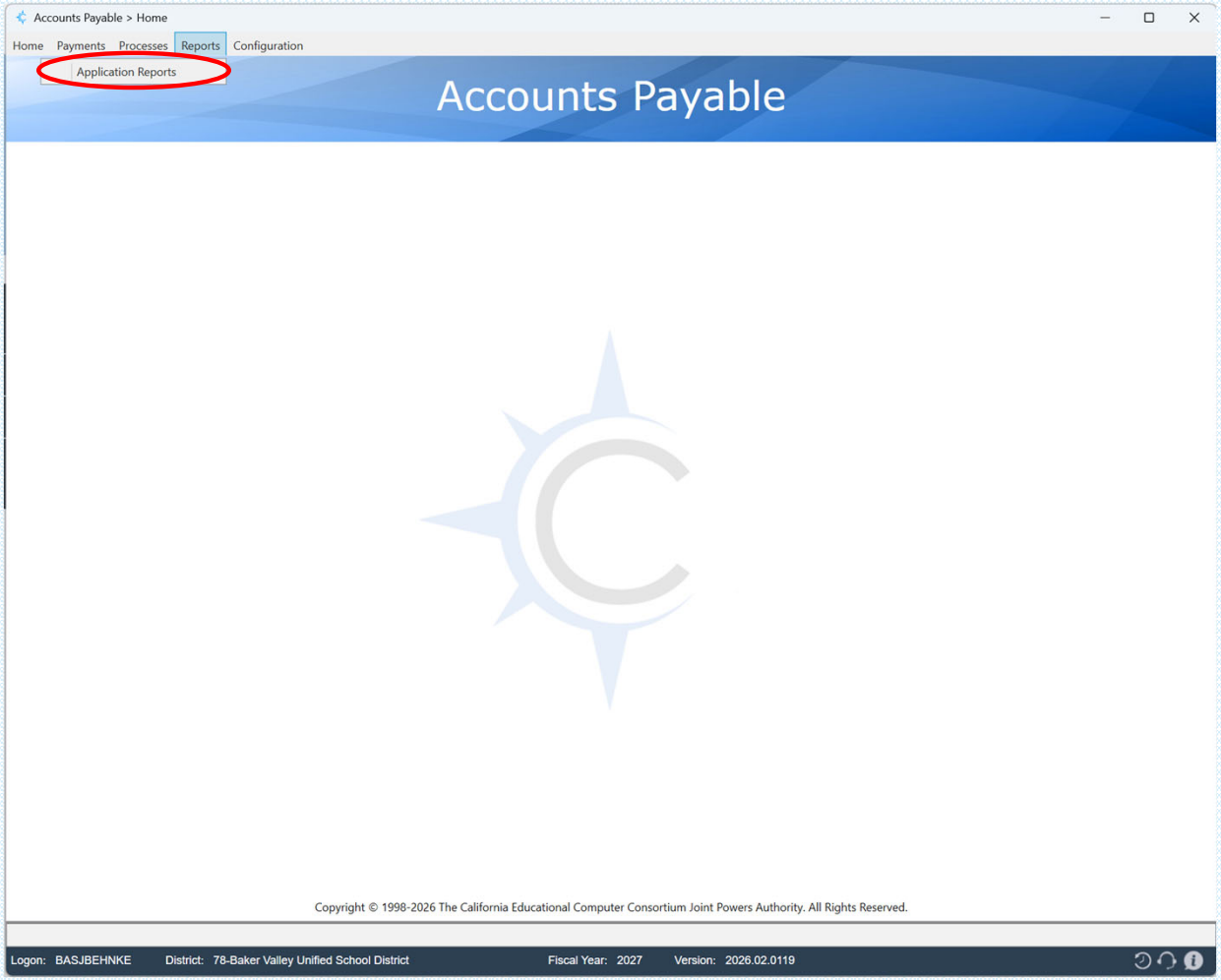


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ITEMS TO REVIEW AND UPDATE

OPEN PAYABLE LIST

Report located on CompassEdu, Accounts Payable Application

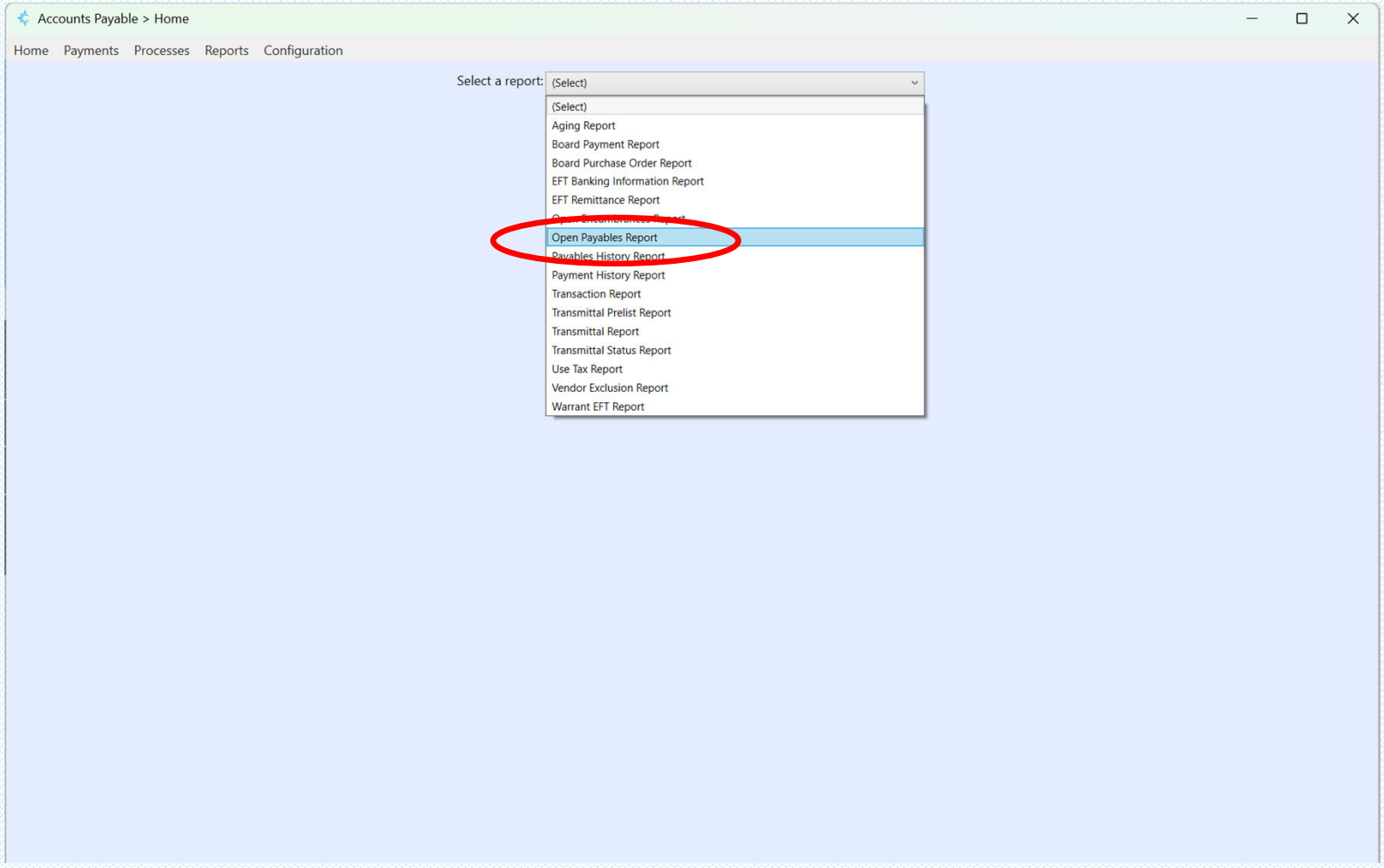


To access the Application Reports Screen, select Reports, then click on Application Reports.

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ITEMS TO REVIEW AND UPDATE

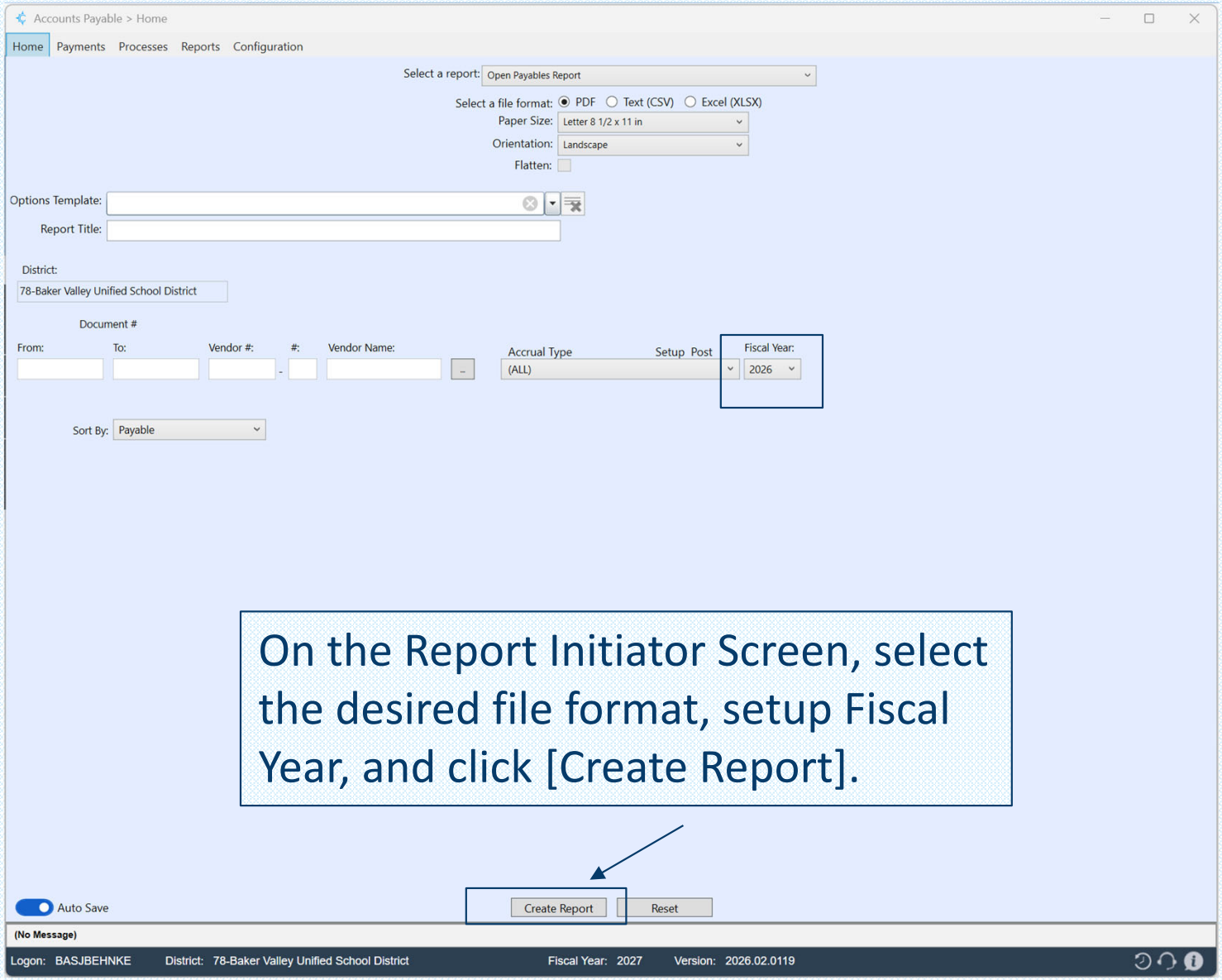
OPEN PAYABLE LIST



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ITEMS TO REVIEW AND UPDATE

OPEN PAYABLE LIST



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Budget Review, Updates, and Projections

Budget Review, Updates & Projections

- Review and update revenues
  - Principal Apportionment http://www.cde.ca.gov/fg/aa/pa/
  - Categorical Programs https://www.cde.ca.gov/fg/aa/ca/
- Budget carryover if it's not already
- Close Unearned Revenue Payables
- Review Due to/Due from's and process interfunds

Budget Review, Updates & Projections

- Review salaries and benefits
- Journal prior year (2025-26) prepaid expenditures (object 9330)
  - balance should be cleared of prior year expenditures
- Monitor spendable accounts (4xxx-6xxx)
- Review indirect charges (73xx)
- Review General Ledger Transactions

BUDGET REVIEW, UPDATES & PROJECTIONS

- **Fair Market Value (FMV)**

If you haven't already done so, clear 2025-26 FMV Journal Entries by reversing 2025-26 in 2026-27 for all funds (auditable).

Fund 01 GENERAL FUND						
Resource 0000 NO REPORTING REQUIRMENTS						
Revenue						
Object 8662 FAIR MARKET VALUE						
10/15/2025 01 0000 0 0000 0000 8662 000 0000	0.00	0.00	56,109.00	(56,109.00)	(56,109.00) JE260001	[REVR]:FMV FU-01 2024-25
06/30/2026 01 0000 0 0000 0000 8662 000 0000	0.00	0.00	8,702.00	(64,811.00)	(64,811.00) JE260045	FMV FUND 01
Total Object 8662 FAIR MARKET VALUE	0.00	0.00	64,811.00	(64,811.00)		
Total Revenue	0.00	0.00	64,811.00	(64,811.00)		
Balance Sheet						
Object 9111 CASH IN TREASURY FMV						
07/01/2025 01 0000 0 0000 0000 9111 000	(56,109.00)	0.00	0.00	(56,109.00)	0.00 ALR260001	ASSET AND LIABILITY ROLL
10/15/2025 01 0000 0 0000 0000 9111 000	0.00	56,109.00	0.00	0.00	56,109.00 JE260001	[REVR]:FMV FU-01 2024-25
06/30/2026 01 0000 0 0000 0000 9111 000	0.00	8,702.00	0.00	8,702.00	64,811.00 JE260045	FMV FUND 01
Total Object 9111 CASH IN TREASURY FMV	(56,109.00)	64,811.00	0.00	8,702.00		
Total Balance Sheet	(56,109.00)	64,811.00	0.00	8,702.00		
Total Resource 0000 NO REPORTING REQUIRMENTS	0.00			64,811.00		
Total Fund 01 GENERAL FUND	0.00			64,811.00		

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Budget Review, Updates & Projections
One-Time Funds

Resource	SACS Title	UR/FB	Indirects	Spending
6019	Student Support and Professional Development Discretionary Block Grant	FB	LEA Rate	June 30, 2029
6021	Student Support and Professional Development Discretionary Block Grant	FB	LEA Rate	June 30, 2032
6211	Literacy Coaches and Reading Specialists Grant Program (2025-26)	FB	LEA Rate	June 30, 2029
6211	Literacy Coaches and Reading Specialists Grant Program (2026-27)	FB	LEA Rate	June 30, 2031
6212	Literacy Instruction Professional Development 2025	FB	LEA Rate	June 30, 2030
7041	Kitchen Infrastructure Upgrades, Staffing, Training, & Procurement Funds	FB	none allowed	June 30, 2028
7042	Kitchen Infrastructure - Food Service Staff Retention & Recruitment	FB	none allowed	June 30, 2028
7435	Learning Recovery Energency Bock Grant (Prop 98)	FB	LEA Rate	June 30, 2028
7810	Ethnic Studies Block Grant	FB	LEA Rate	
7810	Literacy Screenings Professional Development	FB	LEA Rate	

FINANCIAL SYSTEM TRANSACTIONS

Budget Transfers (BTs) will appear in the SACS Fund Forms:

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	141,082,844.00	145,333,873.00	63,597,207.62	145,333,873.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,757,887.00	2,737,909.00	208,952.27	2,737,909.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,890,517.00	6,963,333.00	2,845,447.90	7,007,569.00	44,236.00	0.6%
5) TOTAL, REVENUES			150,806,248.00	155,110,115.00	66,651,607.79	155,154,351.00		

Column B
Transactions posted by October 31st
First Interim cutoff

Column D
Transactions posted after October 31st
until the last SACS import

FINANCIAL SYSTEM TRANSACTIONS

Journal Entries (JEs)

If you need journal entries posted
prior to the cutoff dates,
submit electronically
at least two days
prior to November 10, 2026 and
February 9, 2027 to:

DFS.AuditJE-IFT@sbcss.net

Accounting for Account Type (AC) Funds

- **AC FUND 93 WILL BE GOING AWAY IN 2028**
- What are Account Type (AC) Funds?
  - Funds kept outside County Treasury
    - District Financial Services (DFS) does not process transactions (ie: warrant payments)
    - Funds kept with Bank, Fiscal Agent, County Treasurer
  - Funds 06, 49, 52, 90, 91, 92, 93, 94, 98
  - Used to record financial activity
    - Bank transactions
    - Other Funds – Salaries, benefits, and other expenditures
  - Record activity
    - Journal Entries
    - Must use October 31 date to post to the "Actuals to Date" column on the SACS forms

Accounting for Account Type (AC) Funds

- Outside bank account – object code 9120
  - Cash in and out of bank only
- Cash with Fiscal Agent – object code 9135
- Transactions post immediately
  - Not subject to audit by DFS
- Reconcile Activity with Bank Statements
  - Pulls into SACS Software and must reconcile to bank balance
- Must be included in Audited Financial Report
  - SACS Roll up

LCFF Revenue and ADA/Enrollment Projections

ADA/ENROLLMENT TOOL

Enter CDS Code 67801

Business Advisory Services
San Bernardino County Supt of Schools

ADA/ENROLLMENT ANALYSIS TOOL

DISTRICT

(Exclude County ADA, Charter ADA and Enrollment)

Budget Analysis
2026-27 Budget/Interim

Enter CDS Code – Populates data

Review for reasonableness before entering into Criteria and Standards.

Actual Attendance ADA

Comparison Calculation

Actual P-2 ADA reported on C&S Line 3A

Actual CBEDS Enrollment reported on C&S Line 2A

	ADA	INCREASE	% INCREASE	ENROLLMENT	INCREASE	% INCREASE	ENROLLMENT VS ADA	% INCREASE	
2022-23	860			952			90.34%		
2023-24	845	(15)	-1.78%	930	(22)	-2.37%	90.86%	-0.58%	
2024-25	832	(13)	-1.56%	921	(9)	-0.98%	90.34%	0.58%	
2025-26	832	-	0.00%	919	(2)	-0.22%	90.53%	-0.22%	STANDARD
AVERAGE	**836**	**(9)**	-1.12%	**923**	**(11)**	-1.19%	**90.6%**	0.50%	***91.1%***
2026-27		(832)			(919)				NOT MET
2027-28		-			-				NOT MET
2028-29		-			-				NOT MET

Estimated P-2 ADA reported on LCFF District MYP Data tab line 117 DISTRICT TOTAL or C&S 3B or SACS MYP Unrestricted/Restricted tab Line F2. NOT 3-Yr ADA Avg.

Projected CBEDS Enrollment from LCFF calculator District MYP Data tab line 86 and C&S

FCMAT LCFF CALCULATOR

Prior Year Actuals

CY CBEDs Information Day

2 SY's Estimated

		2024-25	2025-26	2026-27	2027-28	2028-29
(e) UNDUPLICATED PUPIL PERCENTAGE						
A-1 / A-3	District Enrollment	921	919	920	917	916
A-2 / A-4	COE Enrollment	48	50	50	50	50
		969	969	970	967	966
B-1 / B-3		757	798	756	757	757
B-2 / B-4	COE Unduplicated Pupil Count	29	32	29	29	29
	Total Unduplicated Pupil Count	786	830	785	786	786
	Single Year Unduplicated Pupil Percentage	81.11%	85.66%	80.97%	81.31%	81.37%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	79.58%	82.22%	82.58%	82.65%	81.22%

Enrollment (CBEDS) line 87

Caveats | Instructions | Data Entry | Calculator | EPA | Summary | NSS Calculation | District In-Lieu Taxes | Graphs | Local 1

FCMAT LCFF CALCULATOR

TRANSITIONAL KINDERGARTEN

		2024-25	2025-26	2026-27	2027-28	2028-29
ADA used for the Transitional Kindergarten Add-on ONLY:						
G-10	**TK (Effective 2022-23)**	28.23	32.12	32.12	32.12	32.12
ADA used for Base, Supplemental and Concentration Grant Calculations:						
Enter ADA by grade span. The calculator will determine the most advantageous funding o						

Caveats | Instructions | Data Entry | Calculator | EPA | Summary | NSS Calculation | District In-Lieu Taxes | Graphs | Local 1

FCMAT LCFF CALCULATOR

		2024-25	2025-26	2026-27	2027-28	2028-29
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Spec					
B-1, D-5	Grades TK-3	247.71	242.03	240.97	241.87	243.85
	Grades 4-6	202.73	198.98	198.11	198.85	200.47
	Grades 7-8	147.38	145.07	142.25	140.60	139.57
	Grades 9-12	261.10	251.11	245.47	241.85	239.29
	TOTAL CURRENT YEAR ADA	858.92	837.19	826.80	823.17	823.18
	Nonpublic School, NPS-Licensed Children Institutions, Communit					
D-9, E-1	Grades TK-3	-	-	-	-	-
	Grades 4-6	0.03	-	-	-	-
	Grades 7-8	4.48	2.18	2.18	2.18	2.18
	Grades 9-12	7.89	4.54	4.54	4.54	4.54
	TOTAL NPS-CDS (Annual)	12.40	6.72	6.72	6.72	6.72
	District Basic Aid ADA funded outside of the LCFF (Court Ordered Voluntary Tfr. & Open Enrollment)	-	-			
	DISTRICT TOTAL	871.32	843.91	833.52	829.89	829.90
	County Operated Programs, e.g. Community School, Special Ed: (P					
E-2, E-3	Grades TK-3	13.51	12.67	12.67	12.67	12.67
	Grades 4-6	12.78	16.40	16.40	16.40	16.40
	Grades 7-8	7.16	7.86	7.86	7.86	7.86
	Grades 9-12	35.32	24.32	24.32	24.32	24.32
	COUNTY TOTAL	68.77	61.25	61.25	61.25	61.25

District Total ADA line 119

County ADA line 125

Caveats | Instructions | Data Entry | Calculator | EPA | Summary | NSS Calculation | District In-Lieu Taxes | Graphs | Local 1

LCFF Revenue - Taxes

- All LCFF Funding apportioned in object 8011 and 8012
  - Prior Year Annual Taxes (exclude 8052)

  or

  - P1 Property Tax Certification – Mid November

  Helpful Hint once taxes are certified
- Charter In-Lieu Transfer - LCFF Calculator
  - Object 8096
  - Share information with Charter School

LCFF Revenue – by Object Code

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ *2,971,014*	$ *2,971,014*	$ *2,971,014*	$ *2,971,014*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 4,488,706	$ 2,703,553	$ 2,760,874	$ 2,743,923
Net State Aid *(excludes Additional State Aid)*	$ 7,985,886	$ 10,345,428	$ 10,672,669	$ 10,475,902
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 15,445,606**	**$ 16,019,995**	**$ 16,404,557**	**$ 16,190,839**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 7,985,886	$ 10,345,428	$ 10,672,669	$ 10,475,902
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 4,488,706	$ 2,703,553	$ 2,760,874	$ 2,743,923
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 146,625	$ (103,568)	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 2,971,014	$ 2,971,014	$ 2,971,014	$ 2,971,014
% Change	-6.1664%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-

Caveats | Instructions | Data Entry | Calculator | EPA | Summary

LCFF Revenue

LCAP Percentage to Increase or Improve Services

	2025-26	2026-27	2027-28	2028-29
General Assumptions				
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 11,233,881	$ 11,593,940	$ 11,963,915	$ 11,805,673
Supplemental and Concentration Grant funding in the LCAP year	$ 3,671,812	$ 3,870,646	$ 3,866,905	$ 3,793,701
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 439,173	$ 464,910	$ 464,836	$ 448,241
Percentage to Increase or Improve Services	32.69%	33.39%	32.32%	32.13%

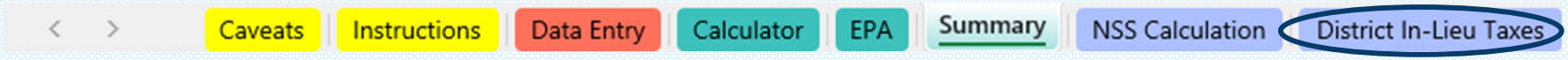
Caveats | Instructions | Data Entry | Calculator | EPA | Summary

New target for Supplemental and Concentration for Annual Update
Share this information with the appropriate district staff (ie: LCAP writer/team)

DISTRICT IN-LIEU TAXES TAB

District LCFF Calculator – District In-Lieu Taxes

	2026-27	2027-28	2028-29
Total LCFF ADA	7,279.83	7,292.63	7,295.70
Property Taxes per ADA	$ 211.38	$ 211.00	$ 210.92
Funding Method:			
Property Taxes per ADA	$ 1,396,313	$ 1,393,803	$ 1,393,274
LCFF Funding per ADA	-	-	-
Alternative Calculation	-	-	-
Certified In-Lieu Taxes	-	-	-
In-Lieu of Property Tax Transfer Total	**$ 1,396,313**	**$ 1,393,803**	**$ 1,393,274**



CompassEdu – Object 8096 Transfer to Charter

Fund 01 GENERAL FUND		
Resource 0000 NO REPORTING REQUIRMENTS		
Revenue		
8096	CHARTER IN LIEU PROPERTY TAX	(1,396,313)
Total Revenue		(1,396,313)

Note: Journal any prior year activity to 8019

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Fund Forms

FUND FORMS

- All districts are required to complete the Fund 01I Form and other applicable fund forms.
  - Review other Fund forms to ensure all ending fund balances are POSITIVE.
    - At Adopted Budget, sometimes the estimated beginning balance of these Other Funds is overstated, and the Asset and Liability Roll may create a negative ending balance in the current year Operating Budget
  - Complete the necessary JOURNAL ENTRIES to post activity for all district ACCOUNTS, so the activity to date is extracted into SACS (October 31)
    - Cafeteria Fund 93; CFDs; etc.

THE BOTTOM LINE
ALL FUNDS

- **Beginning Fund Balance, Line F.1.a.**
  - Column A should reflect the district's estimated beginning fund balance from the Adopted Budget.
  - Column B should reflect the district's actual beginning balance after the Asset/Liability Roll - Object 9791 plus 9792.
  - Post Budget Transfers to reclassify fund balances to designated classification
  - For Second Interim, Audit Adjustments should be posted to Object 9793 and Restatements in Object 9795 using the budget revision module in CompassEdu General Ledger. Contact your Advisor before doing your Audit Adjustments because the adjustments will need to be approved by our staff.

Cash Flow and Tips

CASH EBB AND FLOW

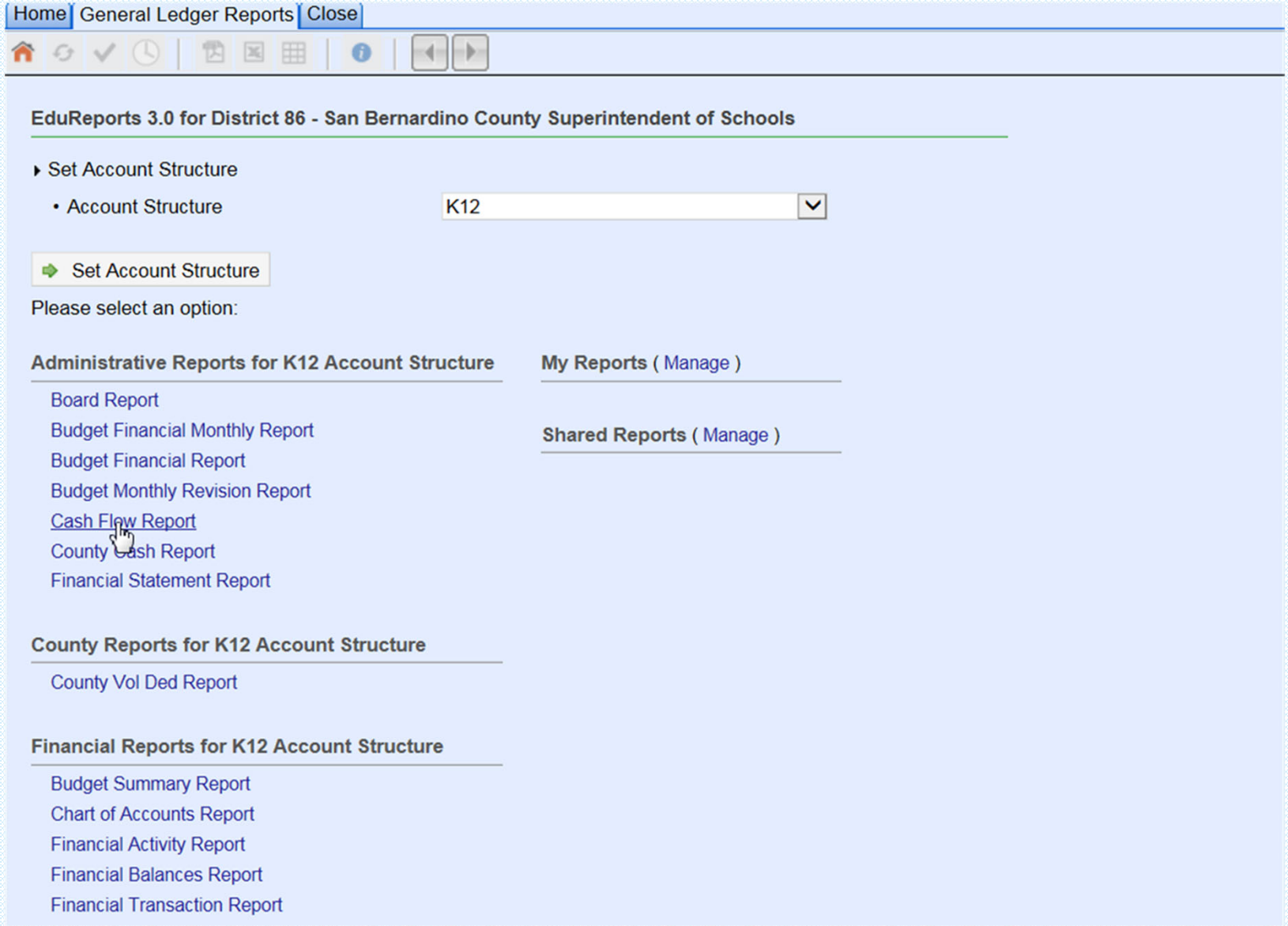
Principal Apportionment Schedule

Month	EC 14041(a)(2)	EC 14041(a)(6)	EC 14041(a)(7)
Schedule	1	2	3
July	5.00%	15.00%	15.00%
August	5.00%	15.00%	30.00%
September	9.00% + 25% of EPA	15.00% + 25% of EPA	30.00%+ 25% of EPA
October	9.00%	15.00%	15.00%
November	9.00%	0.00%	0.00%
December	9.00% + 25% of EPA	0.00% + 25% of EPA	0.00% + 25% of EPA
January	9.00%	6.00%	6.00%
February	9.00%	6.80%	0.00%
March	9.00% + 25% of EPA	6.80% + 25% of EPA	0.00% + 25% of EPA
April	9.00%	6.80%	0.00%
May	9.00%	6.80%	0.00%
June	9.00% + 25% of EPA	6.80% + 25% of EPA	4.00% + 25% of EPA

CASH FLOW TIPS

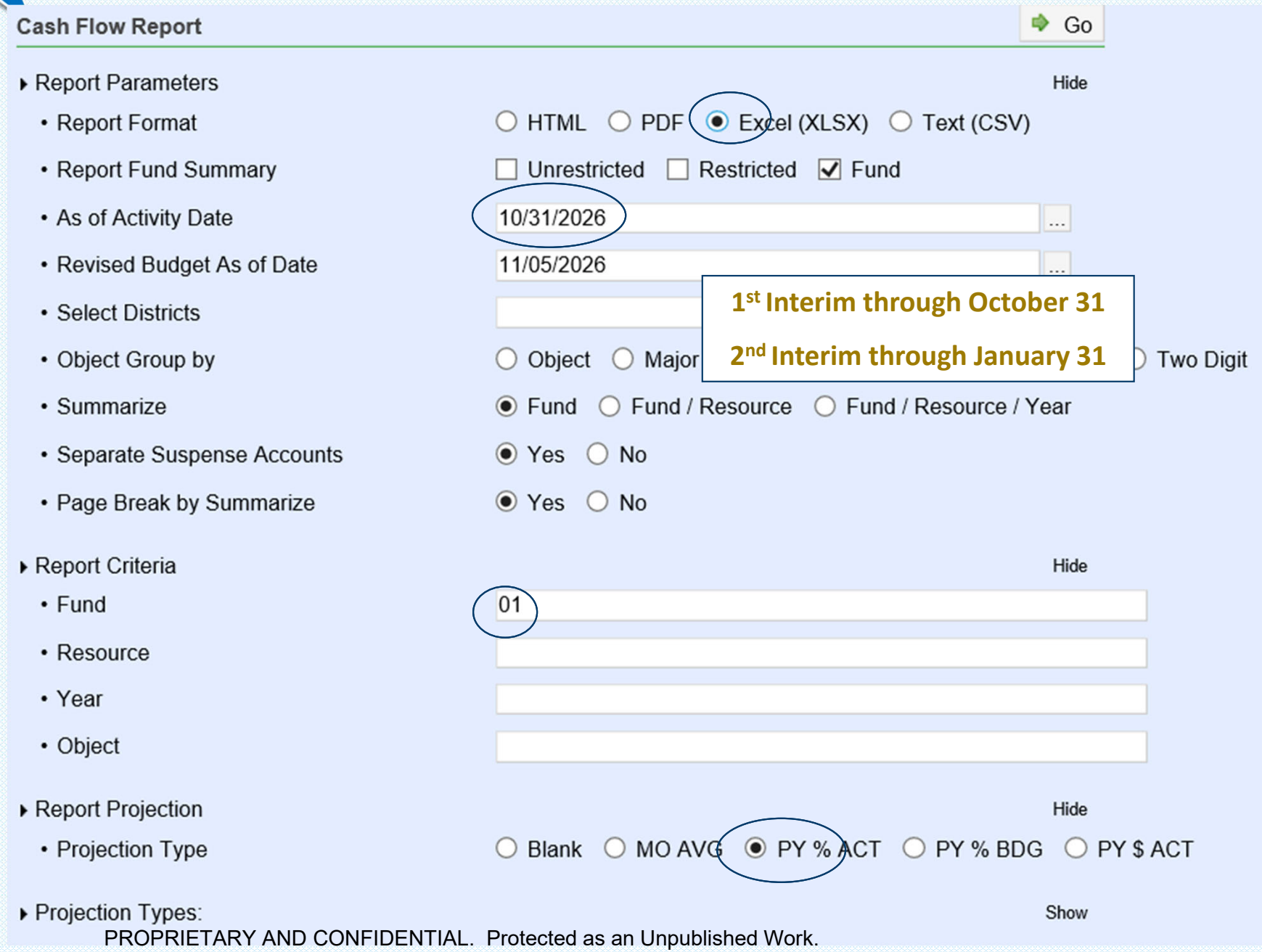
- Use EduReports 3.0 in CompassEdu (this is the only alternative format we will accept)
- DO NOT DELETE ANY ROWS OR COLUMNS
- Use the Advance Payment Schedule Summary for State Aid thru January, then use the Apportionment Schedule
- Do not enter amounts in the Accrual Column for Property Taxes
- Be as accurate as possible with expenditure projections
- Add any Interfund or TRAN borrowing for months that show negative cash
- Add repayment months and amounts for borrowing
- Suspense accounts will populate (compare to prior year)
- Cashflow Template is available
- If you have questions, call…

CASH FLOW COMPASSEDU



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CASH FLOW COMPASSEDU



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Cash Flow

Adjustments

- Actuals will pull automatically for July-October
- Projected Months will be based on 2025-26
- Adjust the 8011-8019 line to the apportionment schedule amounts
- Look for negatives and other abnormalities
- June ending cash plus accruals and adjustments = Fund 01 Ending Fund Balance

CASH FLOW

EXAMPLE – ENDING FUND BALANCE

SACS Form MYP Unrestricted/Restricted – Section D3f

Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)
2. Unassigned/Unappropriated	9790	683,070.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,807,364.31
E. AVAILABLE RESERVES (Unrestricted except as noted)		
1. General Fund		
a. Stabilization Arrangements	9750	0.00
b. Reserve for Economic Uncertainties	9789	161,967.00
c. Unassigned/Unappropriated	9790	683,070.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		
a. Stabilization Arrangements	9750	0.00
b. Reserve for Economic Uncertainties	9789	0.00
c. Unassigned/Unappropriated	9790	0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		845,037.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		41.74%

District Cash Flow

O	P	Q	R	S	T
Month 6/30/2024	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
43,275.12	72,125.22	-	499,707.74	72,125.22	499,707.74
25,363.94	9,662.45	-	247,455.00	9,662.45	247,455.00
83,044.07	18,873.65	-	293,128.48	18,873.65	293,128.48
24,018.27	38,429.25	-	223,828.95	38,429.25	223,828.95
71,580.09	157,476.19	-	626,074.00	157,476.19	626,074.00
-	124,699.93	-	134,388.98	124,699.93	134,388.98
247,281.49	**421,266.69**	-	**2,024,583.15**	**421,266.69**	**2,024,583.15**
(85,346.54)	(363,261.29)	-	(130,177.15)	(363,261.29)	
16,395.94	-	5,000.00	(23,143.06)	5,000.00	-
45,360.00	-	(41,156.00)	114,832.09	(41,156.00)	-
61,755.94	-	(36,156.00)	91,689.03	(36,156.00)	-
-	-	8,881.50	238,557.81	8,881.50	-
-	-	-	20,000.00	-	-
-	-	-	56,882.97	-	-
-	-	**8,881.50**	**315,440.78**	**8,881.50**	-
(23,181.10)	-	43,698.82	-	43,698.82	-
(23,181.10)	-	**43,698.82**	-	**43,698.82**	-
84,937.04	-	(88,736.32)	(223,751.75)	(88,736.32)	
(409.50)	(363,261.29)	(88,736.32)	(353,928.90)	(451,997.61)	
2,259,361.92				**1,807,364.31**	

FORM AI
AVERAGE DAILY ATTENDANCE

FORM AI

- **FORM AI ATTENDANCE DATA**
  - ***Record district ADA information on Tab A only:***
    - **Column A: Original Budget – populated with Adopted Budget data (Estimated funded ADA)**
    - **Column B: Board Approved Operating Budget – any adjustment made to LCFF ADA, if state aid was adjusted due to State Budget Adoption or start of school ADA changes**

FORM AI

- Column C: Estimated P-2 Report ADA – This should match ADA input on the Data Entry Tab of the LCFF Calculator.
- Column D: Estimated Funded ADA Projected Year Total – This should match LCFF Calculator.
- Report Regular District ADA on Line 1 and Report County Educated ADA on Lines 5a-f

FORM AI

FUNDED ON GREATER OF CURRENT, PRIOR YEAR, OR 3 PRIOR YEARS AVERAGE ADA

District Regular P-2 ADA – Home & Hospital, Special Day, Continuation Education

District Annual – Extended Year Special Education

School Districts	Period Funded	ADA Pursuant to EC 42238.05 (> of CY or PY)
Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education) Grades TK -12	P-2	(> of CY or PY or 3 prior years average)
Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)	Annual	Included in calculation of (> of CY or PY or 3 prior years average)
Special Education - Nonpublic, Nonsectarian Schools/Licensed Children's Institutions	Annual	Current Year
Expended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	Annual	Current Year
Community Day School [EC 48664] (Divisor 70/135/180)	Annual	Current Year

Column A – populated by Budget data

All District ADA

	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,469.69	13,609.62	12,555.56	13,609.62		
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00		
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)			0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)						0.0%
5. District Funded County Program ADA						
a. County Community Schools						0.0%
b. Special Education-Special Day Class	20.66	20.66				0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	1.59	1.59	1.59	1.59	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	.47	.47				0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00				0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.72	22.72	22.72	22.72	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,492.41	13,632.34	12,578.28	13,632.34	0.00	0.0%

Column B – (funded) adjustments made to LCFF Calculator since Adopted Budget

Column C – (current year) *Estimated* P-2 as reported on P-2 Report

Column D – (funded)
Declining – LCFF Calculator ADA Tab – 2026-27 Total Funded ADA (line 91)
Less
Data Entry Tab – 2026-27 County Total (line 136)
Growth – same as Column C

Section 5a-5f - County Listed by program

FORM MYPI

MULTIYEAR PROJECTIONS INTERIMS

MULTIYEAR PROJECTIONS

Available BAS Website Workshop Materials

SSC School District and Charter School Financial Projection Dartboard
2026-27 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2026-27 Enacted State Budget. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS

Factor	2025-26[1]	2026-27[2]	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.87%	3.30%	3.09%	3.11%

LCFF GRADE SPAN FACTORS FOR 2026-27

Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Statutory COLA of 2.87%	$294	$299	$308	$357
Additional LCFF Investment of 1.44%[3]	$148	$150	$154	$179
2026-27 Base Grants	$10,698	$10,860	$11,181	$12,959
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,113	–	–	$337
2026-27 Adjusted Base Grants[4]	$11,811	$10,860	$11,181	$13,296
Transitional Kindergarten (TK) Add-On[5]	$5,704	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.40%	3.30%	3.00%	2.80%	2.70%
California Lottery	Unrestricted per ADA	$200.41	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$95.27	$84.00	$84.00	$84.00	$84.00
Mandate Block Grant (District)	Grades TK-8 per ADA	$39.09	$40.41	$41.74	$43.03	$44.37
	Grades 9-12 per ADA	$76.48	$79.27	$81.89	$84.42	$87.05
Mandate Block Grant (Charter)	Grades TK-8 per ADA	$20.52	$21.31	$22.01	$22.69	$23.40
	Grades 9-12 per ADA	$58.21	$60.48	$62.48	$64.41	$66.41
Interest Rate for Ten-Year Treasuries		4.30%	4.35%	4.20%	4.10%	4.00%
CalSTRS Employer Rate[6]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[6]		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate[7]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[8]		$16.90	$17.40	$18.00	$18.50	$19.00

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27

Reserve Requirement	District ADA Range
The greater of 5% or $90,000	0 to 300
The greater of 4% or $90,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

[1]Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year.
[2]Applies to Equity Multiplier, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.
[3]Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.022(b)(1). This increase is intended to offset rising costs and declining enrollment impacts as well as reimburse costs for the new paid pregnancy disability leave requirement.
[4]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.
[5]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.
[6]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS and CalSTRS 2026-27 employer rates are final.
[7]Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[8]Minimum wage rates are effective January 1 of the respective year.

School Services of California

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As of July 16, 2026

MULTIYEAR PROJECTIONS

- Districts are required to submit multiyear projections for the General Fund.
  - Must be reviewed by the District Governing Board as part of the Interim Certification process.
- The FORM MYPI must be submitted in Unrestricted, Restricted, and Combined formats per the state instruction manual.
  - Email MYP Spreadsheet used for projections to BAS
  - Send the LCFF Calculator electronic file
  - Use District only, projected P-2 ADA for MYP Combined Section F2

MULTIYEAR PROJECTIONS

REVENUE PROJECTIONS

LOTTERY & MANDATE BLOCK GRANT

	2025-26	2026-27	2027-28	2028-29
P-2 ADA				

Input areas

Unrestricted Lottery Projection for 2026-27

Statewide Absentee Factor 1.04446 -
Lottery ADA -

		Rate	
Resource:	1100	$190	$0
Object:	8560		

Unrestricted Lottery Projection for 2027-28

Statewide Absentee Factor 1.04446 -
Lottery ADA -

		Rate	
Resource:	1100	$190	$0
Object:	8560		

Unrestricted Lottery Projection for 2028-29

Statewide Absentee Factor 1.04446 -
Lottery ADA -

		Rate	
Resource:	1100	$190	$0
Object:	8560		

Restricted Lottery Projection for 2026-27

		Rate	
Resource:	6300	$84	$0
Object:	8560		

Restricted Lottery Projection for 2027-28

		Rate	
Resource:	6300	$84	$0
Object:	8560		

Restricted Lottery Projection for 2028-29

		Rate	
Resource:	6300	$84	$0
Object:	8560		

Mandate Block Grant Projection for 2026-27

2025-26 P-2 ADA Grades K-8
2025-26 P-2 ADA Grades 9-12 -

		Grade Span	Rate	
Resource:	0000	K-8	$40.41	$0
Object:	8550	9-12	$79.27	$0
				$0

Mandate Block Grant Projection for 2027-28

2026-27 P-2 ADA Grades K-8
2026-27 P-2 ADA Grades 9-12 -

		Grade Span	Rate	
Resource:	0000	K-8	$41.74	$0
Object:	8550	9-12	$81.89	$0
				$0

Mandate Block Grant Projection for 2028-29

2027-28 P-2 ADA Grades K-8
2027-28 P-2 ADA Grades 9-12 -

		Grade Span	Rate	
Resource:	0000	K-8	$43.03	$0
Object:	8550	9-12	$84.42	$0
				$0

School Services of California
2026-27 Enacted State Budget Dartboard

MULTIYEAR PROJECTIONS

SALARY PROJECTIONS

- **Projections using Payroll Encumbering**
  - Review Unencumbered Balance
  - Consider vacancies
  - Make budget adjustments as necessary

BEST NET CONSORTIUM

Budget Summary Report - Summary (From: 7/1/2026 To: 10/31/2026)

Management	Management Description	Revised Budget	Current Activity	Activity Year To Date	Pre/Encumbered Pended Activity	UnEncumbered Balance	% Activity	% Remaining
Expenditure								
Fund 01 GENERAL FUND								
GEN	GENERAL EDUCATION	56,505,519.00	11,118,381.36	11,118,381.36	44,581,613.68	805,523.96	0.2	0.0
HOME	HOME STUDY PROGRAM	436,153.00	24,709.00	24,709.00	98,836.00	312,608.00	0.1	0.7
INDC	INDUCTION PROGRAM STAFF	948,677.00	180,635.40	180,635.40	758,941.60	9,100.00	0.2	0.0
KAGN	KAGAN COORDINATOR	142,498.00	28,499.60	28,499.60	113,998.40	-	0.2	-
PETC	PE TEACHERS	2,971,540.00	565,767.56	565,767.56	2,230,106.80	175,665.64	0.2	0.1
Total Fund 01 GENERAL FUND		61,004,387.00	11,917,992.92	11,917,992.92	47,783,496.48	1,302,897.60		

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MULTIYEAR PROJECTIONS

SALARY PROJECTIONS

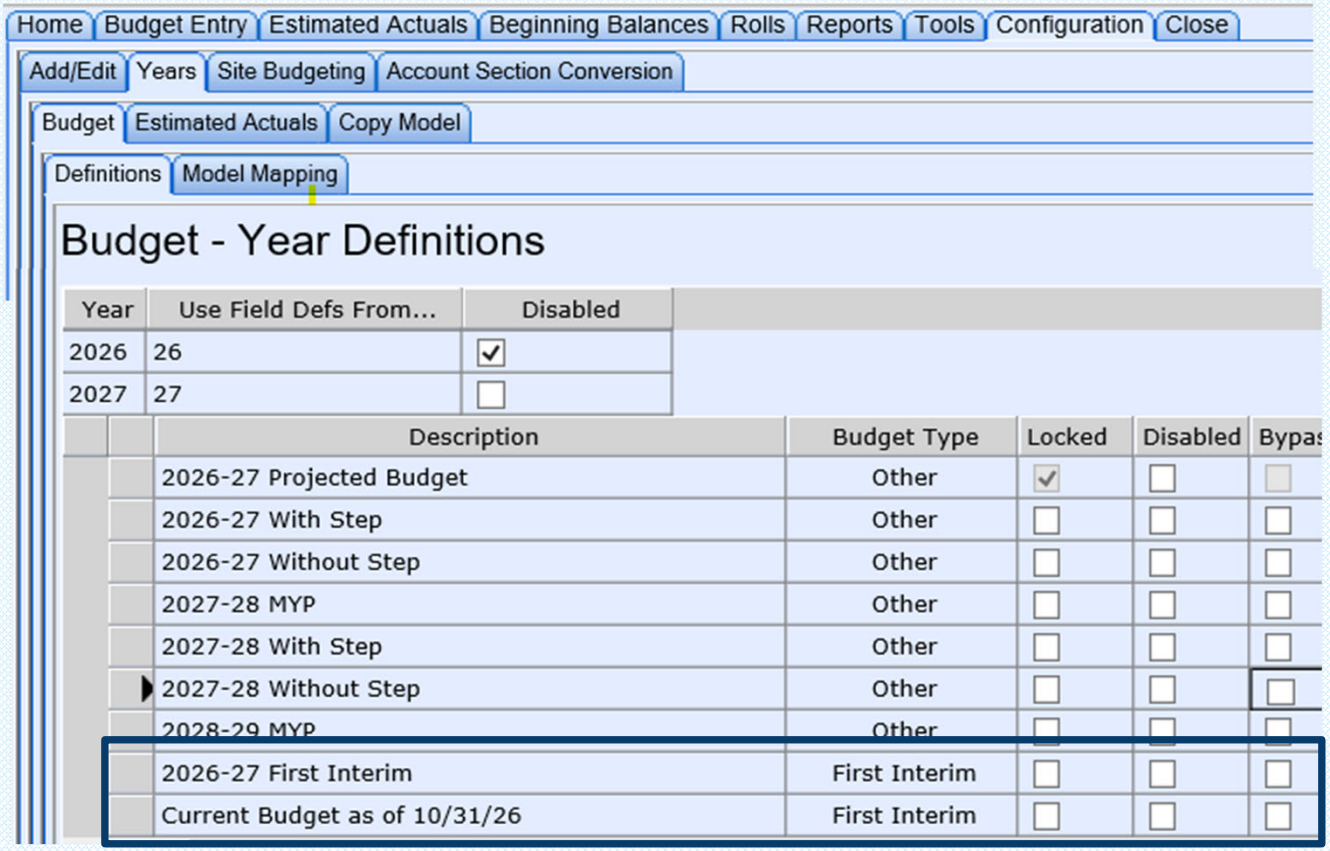
- Projections using actual payroll paid
  - Run Budget Summary Report for a particular period (i.e., September 2 to October 1 – one month)
  - Multiply one month by the number of months remaining to be paid for each payroll type and add it to what has already been paid to date
  - Compare calculated payroll to Current Year Budget
  - Consider vacancies, certificated mid-year column movement, BU settlement agreements
  - Budget Adjustments as needed

MULTIYEAR PROJECTIONS

SALARY PROJECTIONS

Projections using EPICS Modeling

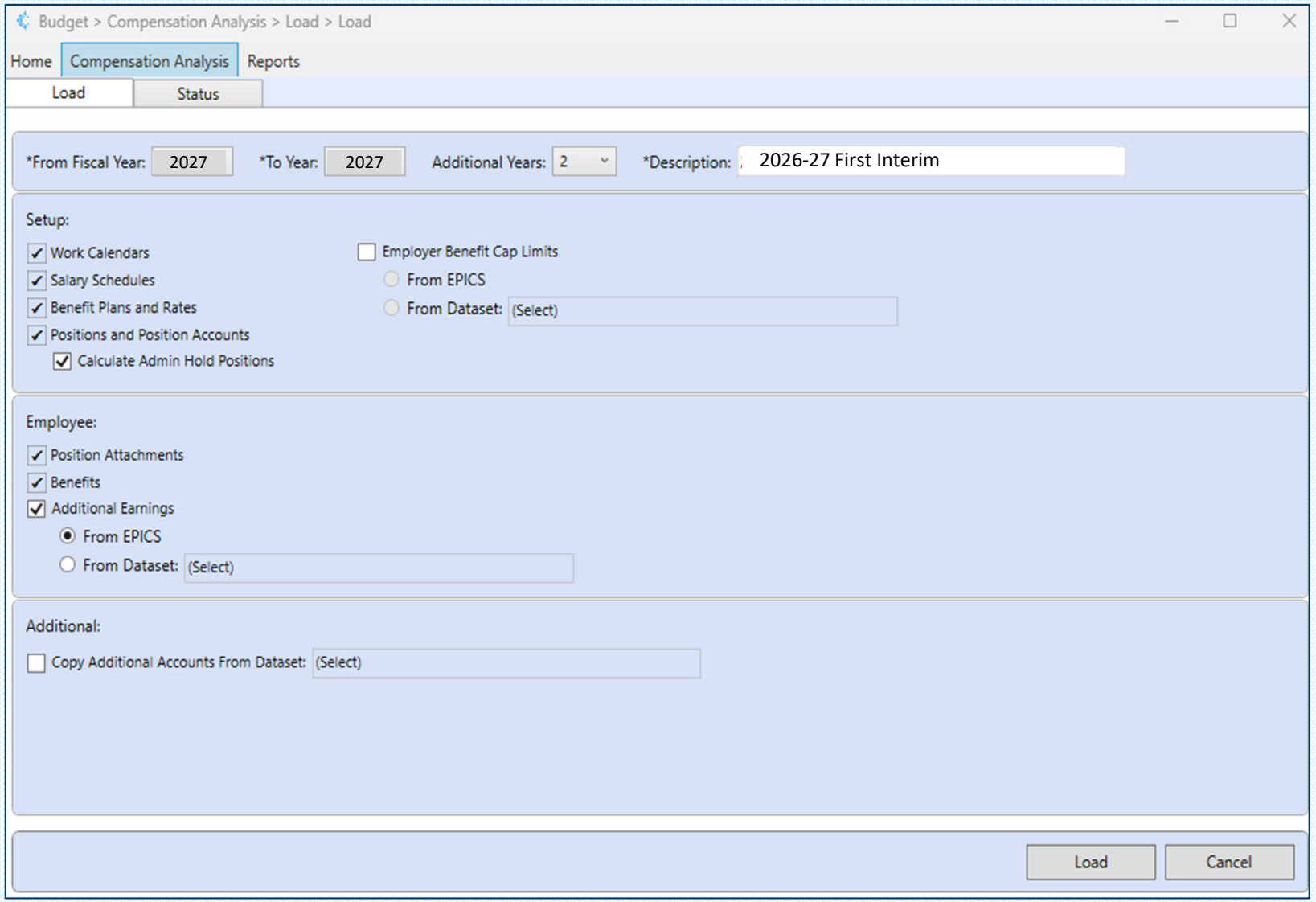
- Use current EPICS data
- Transfer Salaries & Benefits to BDV Model
  - Current Year Budget
  - First Interim EPICS data
- Run Comparative Report
  - Current Year Model to First Interim Model
- Consider vacancies
- Budget adjustments as needed
- Can use Budget Development (BDV) by rolling data to two subsequent years Budget Models



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Compensation Analysis

2027 Current Year Budget to 2027 Epics Data



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Health Benefits & other Projections

- Health Benefits Projections

  - Payroll Encumbering, Comp A, or Actual Benefits paid

- Statutory Benefits

  - Payroll Encumbering, Comp A, or Actual Benefits paid

- Review substitutes and hourly accounts

  - Contractual obligations (coaching, excess caseload, etc.)

- Bargaining Settlements

- Budget adjustments as needed for Health Benefits, Statutory Benefits, Substitutes, and Hourly

FORM MYPI
CONTRIBUTIONS

- **Fund 01 contributions on line *A. Revenues and other Financing Sources, 5. Other Financing Services, C. Contributions* on both the Unrestricted and Restricted Tabs must net to zero on Unrestricted/Restricted Tab**
  - **NOTE: If a total exists on the Unrestricted/Restricted Form, review the Restricted and Unrestricted Forms to ensure the data is correct**

FORM MYPI - CONTRIBUTIONS

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	145,333,873.00	4.28%	151,559,114.00	4.01%	157,634,870.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	2,737,909.00	62.35%	4,444,923.00	27.37%	5,661,329.00
4. Other Local Revenues	8600-8799	7,007,569.00	0.00%	7,007,569.00	0.00%	7,007,569.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,851,800.00	0.00%	2,851,800.00	0.00%	2,851,800.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(20,199,914.54)	4.25%	(21,059,282.00)	3.73%	(21,844,547.00)
6. Total (Sum lines A1 thru A5c)		137,806,236.46	5.13%	144,879,124.00	4.49%	151,386,021.00

Unrestricted

Description	ObjectCodes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,592,352.00	(47.26%)	5,586,114.00	0.00%	5,586,114.00
3. Other State Revenues	8300-8599	42,975,161.00	(53.38%)	20,035,314.00	0.00%	20,035,314.00
4. Other Local Revenues	8600-8799	13,494,242.00	0.00%	13,494,242.00	0.00%	13,494,242.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	20,199,914.54	4.25%	21,059,282.00	3.73%	21,844,547.00
6. Total (Sum lines A1 thru A5c)		87,261,669.54	(31.04%)	60,174,952.00	1.30%	60,960,217.00

Restricted

Description	ObjectCodes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	145,333,873.00	4.28%	151,559,114.00	4.01%	157,634,870.00
2. Federal Revenues	8100-8299	10,667,352.00	(46.93%)	5,661,114.00	0.00%	5,661,114.00
3. Other State Revenues	8300-8599	45,713,070.00	(46.45%)	24,480,237.00	4.97%	25,696,643.00
4. Other Local Revenu	8600-8799	20,501,811.00	0.00%	20,501,811.00	0.00%	20,501,811.00
5. Other Financing So						
a. Transfers In	8900-8929	2,851,800.00	0.00%	2,851,800.00	0.00%	2,851,800.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		225,067,906.00	(8.89%)	205,054,076.00	3.56%	212,346,238.00

Combined

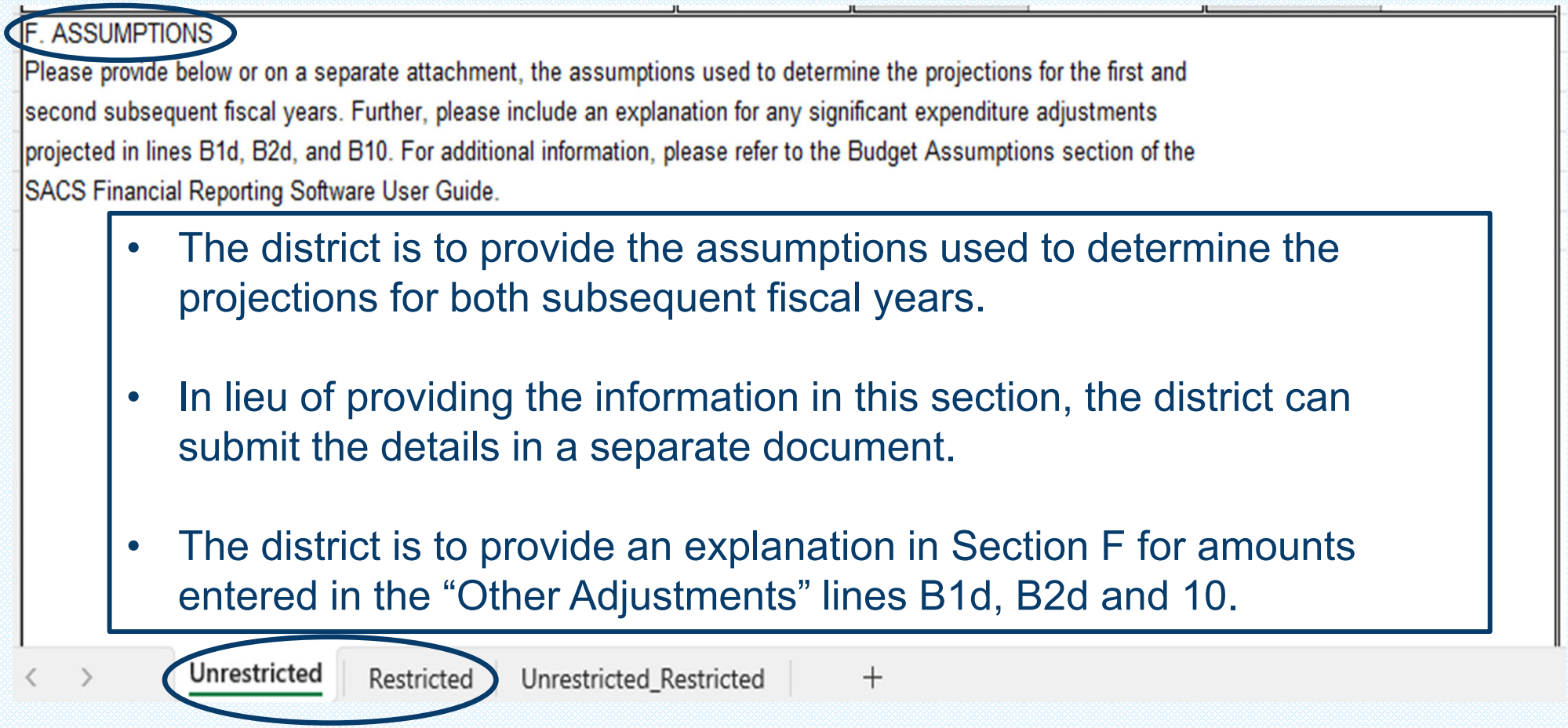
FORM MYPI

OTHER ADJUSTMENTS – LINES B1D, B2D, AND B10

- If ADA increases or decreases, we expect to see certificated salaries increasing or decreasing, including Benefits costs (H/W, STRS, and PERS)
  - Use the "Other Adjustments" line under Certificated (line B.1.d) or Classified (line B.2.d) for staffing changes and include details in narrative so we can easily track
  - Explain in Section F (Do Not Put "See Attached")

FORM MYPI

OTHER ADJUSTMENTS – LINES B1D, B2D, AND B10



- The district is to provide the assumptions used to determine the projections for both subsequent fiscal years.
- In lieu of providing the information in this section, the district can submit the details in a separate document.
- The district is to provide an explanation in Section F for amounts entered in the “Other Adjustments” lines B1d, B2d and 10.

FORM MYPI FUND BALANCES

- District must complete the Components of Fund Balance section (Line D.3.a-f) for the two subsequent years manually:
  - Object 9710-9719 – Non-spendable (Reserves for Stores, Revolving Cash, Fiscal Agent)
  - Object 9740 – Restricted Reserves (Restricted Tab only)
  - Object 9750 – Stabilization (Rare – Don't Use)
  - Object 9760 – Other Commitments
  - Object 9780 – Assigned
  - Object 9789 – Designated for Economic Uncertainties=State Reserve %
  - Object 9790 – Undesignated – the system will calculate. If this number is negative due to designating amounts greater than the fund balance, revise the components.
  - All of these reserves must be POSITIVE!
- Automatically pulls into Section E the 9750, 9789, and 9790 Unrestricted Reserves
  - On Line E.2.a, b, and c, include any reserves in Fund 17 being used to support State minimum reserve % in all fiscal years.
  - Provide details showing how Fund 17 is maintaining these reserve amounts if increasing from CY

MYPI

UNRESTRICTED RESERVES – CURRENT YEAR

Entire Unrestricted Fund Balance is listed in Unassigned/Unappropriated 9790

E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	30,173,130.32		(95,991,243.98)		(222,155,618.28)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		30,173,130.32		(95,991,243.98)		(222,155,618.28)

If you have reserves in Fund 17, Input them here for the two out years. If not, input zeros or nothing

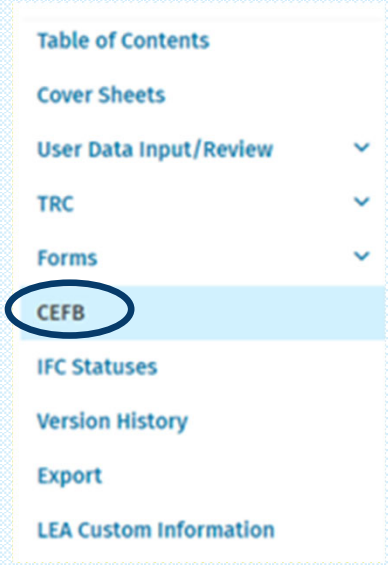
Two Methods to Spread the Balance

1. Process a Budget Transfer in CompassEdu moving the balance from 9790 to 9789 and 9780 as necessary
2. Move the balances within the SACS Web System in the Components of Ending Balance/Net Position

MYPI

UNRESTRICTED RESERVES – CURRENT YEAR COMPONENTS OF ENDING FUND BALANCE

Move balance in 9790 to 9780 or 9789 as appropriate



Description	Object	2026-27 Projected Totals
Ending Fund Balance **Components of Ending Fund Balance**	979Z	20,194,521.33
Nonspendable		
Revolving Cash	9711	25,000.00
Stores	9712	50,000.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	6,329,331.00
Unassigned/Unappropriated	9790	13,790,190.33

SACS FORM MYPI FUND BALANCES

UNRESTRICTED

Ending Fund balances must be POSITIVE for both Restricted & Unrestricted Forms!!

Reserves input here, pull into available reserves

Manually input Fund 17 Data for out years (current year is extracted)

Include detailed assumptions on the Interim Review Questions Form

D. FUND BALANCE					
1.Net Beginning Fund		25,549,144.25	27,[illegible]		[illegible]8.71
2. Ending Fund Balar		27,313,979.71	24,[illegible]		6.71
3. Components of En					
a. Nonspendable		75,000.00			0.00
b. Restricted					
c. Committed					
1. Stabilization Arrangements	9750	0.00	0.00		0.00
2. Other Commitments	9760	10,319,458.38	10,319,458.00		10,891,051.00
d. Assigned	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789	6,329,331.00	6,408,519.00		6,539,525.00
2. Unassigned/Unappropriated	9790	10,590,190.33	7,252,101.71		6,540,580.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,313,979.71	24,055,078.71		24,046,156.71
E. AVAILABLE RES					
1. General Fund					
a. Stabilization Arran	9750	0.00	0.00		0.00
b. Reserve for Econo	9789	6,329,331.00	6,408,519.00		6,539,525.00
c. Unassigned/Unapp	9790	10,590,190.33	7,252,101.71		6,540,580.71
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extract					
2. Special Reserve Fund - Noncapital Outlay (Func					
a. Stabilization Arrangements	9750	0.00	0.00		0.00
b. Reserve for Econor			9,849,021.00		9,879,021.00
c. Unassigned/Unapp			0.00		0.00
3. Total Available Res			23,509,641.71		22,959,126.71
F. ASSUMPTIONS					

Unrestricted | Restricted | Unrestricted_Restricted | +

MYPI

Unrestricted Reserves – Current Year

Components of Ending Fund Balance – Form MYPI

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student Succeeds Act Maintenance of Effort

ICR - Indirect Cost Rate Worksheet

L - Lottery Report

MYP - Multiyear Projections - General Fund

SEA - Special Education Revenue Allocations

MYPI - Multiyear Projections - General Fund

Unrestricted | Restricted | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		25,549,144.25		27,313,979.71		24,055,078.71
2. Ending Fund Balance (Sum lines C and D1)		27,313,979.71		24,055,078.71		24,046,156.71
3. Components of Ending Fund Balance (Form 01I						
a. Nonspendable	9710-9719	75,000.00		75,000.00		75,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,319,458.38		10,319,458.00		10,891,051.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,329,331.00		6,408,519.00		6,539,525.00
2. Unassigned/Unappropriated	9790	10,590,190.33		7,252,101.71		6,540,580.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,313,979.71		24,055,078.71		24,046,156.71

FORM MYPI FUND BALANCES

- **Restricted MYPI**
  - **Ending Fund Balance MUST be either ZERO OR POSITIVE and only be reflected in objects 9710-9719 (unlikely) or 9740 (most likely).**
    - **Negative fund balance must be corrected by increasing contributions**
    - **Object 9790 must be ZERO. If it is not, correct components accordingly.**

SACS FORM MYPI FUND BALANCES

RESTRICTED

D. FUND BALANCE					
1. Net Beginning Fund Balance (Form 01I, line F1e)		16,451,850.52		28,777,222.06	23,472,888.06
2. Ending Fund Balance (Sum lines C and D1)		28,777,222.06		23,472,888.06	17,843,888.06
3. Components of Ending Fund Balance (Form 01I)					
a. Nonspendable	9710-9719	0.00		0.00	0.00
b. Restricted	9740	28,777,222.06		23,472,888.06	17,843,888.06
c. Committed					
1. Stabilization Arrang	9750				
2. Other Commitments	9760				
d. Assigned	9780				
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789				
2. Unassigned/Unappropriated	9790	0.00		0.00	0.00
f. Total Components of E					
(Line D3f must agree wit		28,777,222.06		23,472,888.06	17,843,888.06
E. AVAILABLE RESERVES					
1. General Fund)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated Amount	9790				
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines a thru E2c)					

Line D.2. must match 9740

9790 must be zero

Key Restricted Ending Fund Balance into object 9740 in the two subsequent years

Unrestricted | Restricted | Unrestricted_Restricted | +

FORM MYPI

- **Combined MYPI**
  - Pulls in details from Unrestricted and Restricted
  - Remember to input Estimated P-2 ADA on Line F.2.
    - Form is highlighted in RED to remind you to input
    - <u>THIS IS NOT PRIOR YEAR P-2 ADA EVEN IF IN DECLINE</u>
    - Must agree with the district LCFF Calculator ADA (DISTRICT TOTAL on line 119)
    - This ADA pulls into Criteria and Standards 3B

The software will extract any negative balances in restricted resources from the Restricted Tab and put them here. If blank, input zeros.

Description						
c. Unassigned/Unappropriated						.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		0.00		0.00		0.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.00%		0.00%		0.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		0.00		ADA must be entered		ADA must be entered
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		0.00		0.00		0.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		0.00		0.00		0.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		64,000.00		64,000.00		64,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Response required

Yes No

Check "No"

Requires Manual Input of ADA.
This pulls into C&S 3.B. Column 1.
Use "Actual ADA" from the Summary Tab of the LCFF Calculator for these years.

Unrestricted / Restricted / Unrestricted/Restricted

COMBINED MYPI

Special Education Pass-through exclusion

Description	ObjectCodes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
F. RECOMMENDED RESERVES 1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Unrestricted | Restricted | Unrestricted_Restricted

F2. DISTRICT ADA

Description	ObjectCodes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		12,555.56		12,458.84		12,930.08

Unrestricted | Restricted | Unrestricted_Restricted

FORM MYPO – OTHER FUNDS

- **Charter Schools – Fund 09**
  - MYPO is required for Charter Schools in Fund 09
- **High Debt Ratio**
  - Districts with a debt ratio exceeding 30% must complete Form MYPO for the fund that includes the debt repayment

CRITERIA AND STANDARDS

CRITERIA AND STANDARDS

Criteria and Standards

10 Criteria	
ADA	Prior attendance was reasonably projected
Enrollment	Prior enrollment was not overestimated
ADA to Enrollment	Projected ADA to enrollment does not deviate from prior years
LCFF Revenue	Projected LCFF revenues are reasonably projected
Salaries and Benefits	Projected salaries and benefits are reasonably projected
Other Revenues and Expenditures	Projected other revenues and expenditures are reasonably projected
Facilities Maintenance	Contribution to routine restricted maintenance in the current year meets the minimum
Deficit Spending	Unrestricted deficit spending is not more than 1/3 of ending reserves in each year
Fund Balance	Unrestricted fund balance has not been overstated in the previous fiscal years
Reserves	Projected unrestricted fund balance meets minimum reserves

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CRITERIA AND STANDARDS

- Looks at current year (CY) and the two subsequent fiscal years (SFY) data
- Cash flow
- Routine Restricted Maintenance contribution
- Several links to data, though some will be unlocked, compares actual to enrollment/CBEDS projections
  - Does not pull Unaudited Actuals data for C&S (must key)
- Compares changes in projections from Adopted Budget to Interim Report
  - Must explain any variances above or below state standards

!! Read the fine print !!

CRITERIA AND STANDARDS

- Criterion 1 – ADA This is Funded ADA – It should match Total Funded ADA in the FCMAT Calculator, ADA Tab less COE ADA from the Data Entry Tab.
- Criterion 2 – Enrollment This is CBEDS Enrollment – enrollment on CBEDS information day (first Wed in October).
- Criterion 3B – ADA to Enrollment Ratio
  - This is the ADA estimated to be reported on the P-2 Attendance reports
    - For CY, pulls in from Form AI (refer to slide 63)
    - For Future Years, pulls in from Form MYPI - combined Line F2
  - Compares the P-2 ADA to the estimated CBEDS enrollment data for the actual % of attendance of all pupils enrolled
    - An explanation will be required if you are not meeting the average ratio already reached by the district in the prior fiscal years.
  - Prior Fiscal years enrollment data is pulled in from Adopted Budget Criteria and Standards for ADA and enrollment - if incorrect you need to go back to that data and update it.

CRITERIA AND STANDARDS

Criteria 1 and 3 – Use FCMAT Calculator – *ADA & Data Entry tabs*

2	DETAILED ADA CALCULATION	2025-26	2026-27	2027-28	2028-29
80	**ACTUAL ADA *(Current Year Only)***				
81	Grades TK-3	78.22	71.49	67.92	63.47
82	Grades 4-6	53.36	50.52	44.50	48.06
83	Grades 7-8	34.56	33.85	33.40	26.28
84	Grades 9-12	61.00	61.43	61.51	62.40
85	**Total Actual ADA**	227.14	217.29	207.33	200.21
86	**TOTAL FUNDED ADA, LCFF & NSS**				
87	Grades TK-3	82.88	71.49	77.53	72.54
88	Grades 4-6	52.86	50.52	52.25	49.46
89	Grades 7-8	36.19	33.85	34.87	33.94
90	Grades 9-12	62.36	121.86	61.02	61.31
91	**Total Funded ADA**	**234.29**	**277.72**	**225.67**	**217.25**
93	*Funded Difference (Funded ADA less Actual ADA)*	*7.15*	*60.43*	*18.34*	*17.04*
95	**FUNDED ADA for the Transitional Kindergarten Add-**				
96	Current Year TK ADA	10.30	10.30	10.30	10.30

ADA for Criterion 3 **Actual** ADA **less** COE ADA on Data Tab

ADA for Criterion 1 **Funded** ADA **less** COE ADA on Data Tab

SUBTRACT COE ADA (District Data Entry Tab – line 125):

10			2025-26	2026-27	2027-28	2028-29
120		County Operated Programs, e.g. Community School, Special Ed				
121	E-2, E-3	Grades TK-3	4.73	4.73	4.73	4.73
122		Grades 4-6	-	-	-	-
123		Grades 7-8	0.47	0.47	0.47	0.47
124		Grades 9-12	0.99	0.99	0.99	0.99
125		COUNTY TOTAL	6.19	6.19	6.19	6.19

CRITERIA AND STANDARDS

- 4A LCFF
  - Column 1 - Pulls in data from Adopted Budget
  - Column 2 - Pulls in data from the Fund 01, object 8011, 8012, and 8020-8089 for Current Year only
    - Need to manually input just these object codes for the two future years (exclude charter in-lieu)
    - Variance is 2% above or below based on changes from Adopted Budget to Interims
    - Common "Not Met" – changes in ADA projections or changes in unduplicated pupil count

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2026-27)	141,082,844.00	145,333,873.00	3.0%	Not Met
1st Subsequent Year (2027-28)	145,586,942.00	151,559,114.00	4.1%	Not Met
2nd Subsequent Year (2028-29)	160,559,789.00	157,634,870.00	(1.8%)	Met

CRITERIA AND STANDARDS

- 5 A&B Ratio of Unrestricted Salaries/Benefits to Total Unrestricted General Fund Expenditures
  - Compares prior year ratio to current and two future years
  - Standard is three prior years average plus or minus your State Required Reserve % level
  - If Standard is "Not Met", common reasons include:
    - Including some 1X carryover
    - Negotiations not settled in the current or future years
    - Increase or decrease in budgeted positions
    - Large one-time expenditures such as capital improvements or textbooks

Explanation should only reflect UNRESTRICTED REASONS

CRITERIA AND STANDARDS

- 6A Other Revenues and Expenditures (Unrestricted and Restricted)
  - Compares Budget to First Interim. State standard is a variance of plus or minus 5% from Adopted Budget
    - All data that exists is extracted
    - Changes outside the range MUST be explained (e.g. carryover, one-time funds, new grant funds, funds expired or fully expended)
    - Check to ensure you are not taking any carryovers forward into the future years

CRITERIA AND STANDARDS

- 7 Facilities Maintenance
  - 3% of ACTUAL General Fund Expenditures in Fund 01, objects 1000-7999
    - Exclusions: See NOTE on Form for excluded resources

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution		0.00	Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

Small School Districts are exempt:

- High School: ADA of 300 or less
- Elementary: ADA of 900 or less
- Unified: ADA of 1,200 or less

CRITERIA AND STANDARDS

- 8 A&B: Deficit Spending
  - Standard is based on 1/3 of District's Available Unrestricted Reserve Percentage Level
    - Linked to Criteria 10C, line 9 Objects 9750, 9789 & 9790 Funds 01 and 17
  - If standard is NOT MET, an explanation MUST be provided and include WHY deficit spending is planned and how it will be remedied in future years

CRITERIA AND STANDARDS

- 9 A & B Fund and Cash Balances
  - Extracts the Combined Ending Fund Balance from Form 01I and MYPI - MUST be POSITIVE
  - Extracts Ending CASH balance from Form CASH, end of June 2027 – MUST be POSITIVE
  - Using an alternative CASH report
    - DO NOT open and save Form CASH – this will lock C&S 9B-1
    - Hand key June 30, 2027 cash balance into C&S 9B-1
    - TRC Warning Error – explanation (using Excel Cash Flow)
- 10 A, B, & C Reserves
  - Reserve for Economic Uncertainties must be at or above the recommended state minimum % levels

CRITERIA AND STANDARDS

Supplemental Information

- Make sure you read each criteria carefully and explain any YES answers (S1-S4)
- Temporary Interfund Borrowings (S3)
  - Specify the loaning and borrowing funds and amount of borrowing (add to cash flow as well)
- Contingent Revenues (S4)
  - Federal forest reserves, Impact Aid, MAA (in all years)
- Contributions (S5)
  - To Restricted resources to support programs
  - Manual entry is required in subsequent years!!!

C&S – DEBT COMMITMENTS

- Long Term Commitments (S6)
  - Use audit report draft
    - If you don't have the new report, use last year's and subtract "amounts due in one year"
  - DO NOT include CFDs or OPEB, but DO include GO Bonds
    - OPEB is included in S7A-include all details there

C&S – Debt Commitments

Equipment Threshold Changes

Equipment Thresholds Are Changing

BY MATT PHILLIPS, CPA

BY KYLE HYLAND

PRINT

posted August 12, 2025

Local educational agencies (LEAs) have had a long-standing practice of categorizing equipment purchases into one of three categories using three distinct object codes.

- Object Code 4300—equipment that costs less than $500, and generally has a useful life of less than one year
- Object Code 4400—equipment that costs more than $500, but less than the LEA's capitalization threshold, and has a useful life of more than one year
- Object Code 6400—equipment that costs more than the LEA's capitalization threshold, or $5,000 for equipment purchased with federal funds if less than LEA's capitalization threshold

However, the rules governing these categories are changing. Effective July 1, 2025, the federal capitalization threshold codified in the Code of Federal Regulations, Title 2 Section 200.1 increased from $5,000 to $10,000. Further, effective January 1, 2026, Assembly Bill 629 (Ward, Statutes of 2025) amends Education Code Section 35168 and raises the inventory threshold from $500 to $1,500. The inventory threshold will be adjusted biennially by the statutory cost-of-living adjustment from the previous year, rounded to the nearest $50. Both will have an impact on how LEAs code equipment purchases and maintain their inventory.

Moving forward, School Services of California recommends that LEAs maintain their inventory records based on the threshold that was in force at the time the equipment was purchased. This means that LEAs should not immediately remove all the items in their inventory under $1,500 effective January 1, 2026, but instead should apply the higher threshold to inventory additions made during the applicable period.

C&S – Debt Commitments
Equipment Threshold Changes

California Department of Education

Tony Thurmond
State Superintendent of Public Instruction

1430 N Street, Sacramento, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

July 8, 2025
Sent by electronic mail

Dear County and District Chief Business Officials and Charter School Administrators:

Indirect Cost Accounting Changes Effective Beginning 2025–26

This letter is a follow-up to the California Department of Education's (CDE) letter dated February 4, 2025, titled "Federal Office of Management and Budget Uniform Guidance Implementation," in which the CDE announced that recent revisions made by the Office of Management and Budget (OMB) to sections of 2 CFR Part 200 "Uniform Guidance", originally scheduled to take effect on October 1, 2024, would be contingent upon the U.S. Department of Education's (ED) approval of the CDE's Local Educational Agencies (LEA) indirect cost plan. The February 4, 2025, letter can be found on the internet at https://www.cde.ca.gov/fg/ac/ic/.

The CDE is pleased to announce that the U.S. Department of Education has approved an updated indirect cost plan for California. As a result, LEAs may begin applying the Uniform Guidance changes to federal awards starting July 1, 2025.

The following changes specifically impact the calculation of the indirect cost rate:

- Single Audit Threshold: Increased from $750,000 to $1,000,000. (2 CFR §200.501)
- Subagreement Exclusion Threshold: Increased from $25,000 to $50,000. (2 CFR §200.1)
- Equipment Definition Threshold: Increased from $5,000 to $10,000. (2 CFR §200.1)

For questions regarding these changes, please contact the Fiscal Oversight and Support Office at sacsinfo@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

JM:dm

Last Reviewed: Thursday, July 10, 2025

C&S – DEBT COMMITMENTS

If 2025-26 Audit Draft is not available, then use the 2024-25 Audit Report. Take the June 30, 2024 balance and subtract the "Due in One Year."

Note 11 - Long-Term Liabilities Other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2024 as restated	Additions	Deductions	Balance June 30, 2025	Due in One Year
Long-Term Liabilities					
General obligation bonds	$ 89,706,778	$ 986,011	$ (1,595,000)	$ 89,097,789	$ 1,700,000
Unamortized debt premiums	7,390,849	-	(270,800)	7,120,049	-
ESD Public Financing Authority (PFA) local agency bonds	26,395,000	-	(1,840,000)	24,555,000	1,985,000
Compensated absences	611,122	-	(9,161)	601,961	-
Total	$ 124,103,749	$ 986,011	$ (3,714,961)	$ 121,374,799	$ 3,685,000

C&S – DEBT COMMITMENTS

The new balance will become the July 1, 2026 Principal Balance

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Capital Leases				
Certificates of Participation				
General Obligation Bonds		Fund 51	Fund 51, Object codes 7434, 7438	87,2397,789
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, Unrestricted & Restricted if applicable	1000's & 2000's	601,961
Other Long-term Commitments (do not include OPEB):				
TOTAL:				89,699,750

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Current Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds		1,700,000	1,100,000	440,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

C&S – DEBT COMMITMENTS

- Long Term Commitments (S6) (continued)
  - Input what funding source (revenue) is servicing this debt
  - Input where the expense is budgeted in the district funds
  - Beginning Principal balance, including any Premium or Discount, and # of years remaining
  - Include both Principal and Interest payments for current and future years in lower portion

Beginning principal balance

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Capital Leases	25			87,2397,789
Certificates of Participation				
General Obligation Bonds		Fund 51	Fund 51, Object codes 7434, 7438	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, Unrestricted & Restricted if applicable	1000's & 2000's	601,961
Other Long-term Commitments (do not include OPEB):				
TOTAL:				89,699,750

Number of years remaining Tip: You can combine all your bonds and years remaining will be the one with the most left

Input what funding source is servicing this debt

Where is the expense budgeted in the district funds

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Current Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds		1,700,000	1,100,000	440,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Include both principal and interest payments for current and future years

CRITERIA AND STANDARDS

Supplemental Information – Unfunded Liabilities

S7A Postemployment Benefits Other than Pensions (OPEB)

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

   Yes | No — Yes

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

   Yes | No — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

   Yes | No — No

- Answer 1a
- If "Yes" to 1a

Answer 1b & 1c

Criteria and Standards

Supplemental Information – Unfunded Liabilities

S7A Postemployment Benefits Other than Pensions (OPEB)

Get Information from the Audit Report or *Actuarial Report

*Actuarial Report

Total OPEB Liability (TOL)	$21,726,070	2a
Fiduciary Net Position as of June 30, 2024	$0	2b
Net OPEB Liability (NOL)	$21,726,070	2c

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. Total OPEB liability	21,726,070.00		Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)			Data must be entered.
c. Total/Net OPEB liability (Line 2a minus Line 2b)	21,726,070.00	0.00	
	Estimated / Actuarial	Estimated / Actuarial	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		Data must be entered.
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	June 30, 2025		

A new actuarial is due every two years

CRITERIA AND STANDARDS

Supplemental Information – Unfunded Liabilities

S7A Postemployment Benefits Other than Pensions (OPEB)

Get Information from the Audit Report and/or Actuarial Report

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2026-27)	0.00		Data must be entered.
1st Subsequent Year (2027-28)	0.00		Data must be entered.
2nd Subsequent Year (2028-29)	0.00		Data must be entered.
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2026-27)	472,300.00	472,300.00	
1st Subsequent Year (2027-28)	472,300.00		Data must be entered.
2nd Subsequent Year (2028-29)	472,300.00		Data must be entered.
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2026-27)	637,493.00		Data must be entered.
1st Subsequent Year (2027-28)	848,088.00		Data must be entered.
2nd Subsequent Year (2028-29)	990,765.00		Data must be entered.
d. Number of retirees receiving OPEB benefits			
Current Year (2026-27)	57		Data must be entered.
1st Subsequent Year (2027-28)	57		Data must be entered.
2nd Subsequent Year (2028-29)	57		Data must be entered.

CRITERIA AND STANDARDS

Supplemental Information – Unfunded Liabilities

S7A Postemployment Benefits Other than Pensions (OPEB)

Section 4. Comments: Explain retiree benefits

4. Comments:

Describe the OPEB benefits provided by the district.

Can also copy from the Audit Report: *Benefits Provided.* The following is a description of the current retiree benefit plan .....

CRITERIA AND STANDARDS

Supplemental Information

- Status of Labor Agreements (S8A, B, C)
  - Be complete in your answers, use the text boxes to identify oddities that may exist or further explain any data
  - Complete <u>all applicable sections</u>
    - Under H/W section, enter information about any caps on employer costs
    - Review this data in conjunction with Form MYPI and the Interim Review Questions

Criteria and Standards

Supplemental Information
S8 Status of Labor Agreements

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period	**Yes or No**
Were all certificated labor negotiations settled as of budget adoption?	

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	2025-26	2026-27	2027-28	2028-29
Number of certificated (non-	674.3	665.4	661.4	673.4

Criteria and Standards

Supplemental Information
S8 Status of Labor Agreements

1a.	Have any salary and benefit negotiations been settled since budget adoption?	Yes or No
	If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.	
	If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.	
	If No, complete questions 6 and 7.	
1b.	Are any salary and benefit negotiations still unsettled?	Yes or No
	If Yes, complete questions 6 and 7.	

Criteria and Standards
Supplemental Information
S8 Status of Labor Agreements

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

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

Criteria and Standards
Supplemental Information
S8 Status of Labor Agreements

5.	Salary settlement:	Current Year	1st Subsequent Year	2nd Subsequent Year
		2026-27	2027-28	2028-29
	Is the cost of salary settlement included in the interim and multiyear			
	projections (MYPs)?			
	One Year Agreement			
	Total cost of salary settlement			
	% change in salary schedule from prior year			
	or			
	Multiyear Agreement			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

CRITERIA AND STANDARDS

SUPPLEMENTAL INFORMATION

S8 STATUS OF LABOR AGREEMENTS

Negotiations Not Settled				
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		2026-27	2027-28	2028-29
7.	Amount included for any tentative salary schedule increases			

CRITERIA AND STANDARDS

SUPPLEMENTAL INFORMATION

S8 STATUS OF LABOR AGREEMENTS

		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Health and Welfare (H&W) Benefits		2026-27	2027-28	2028-29
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes or No	Yes or No	Yes or No
2.	Total cost of H&W benefits	8,758,035	8,866,624	8,976,433
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	5.8%	2.6%	2.2%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption	
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	Yes or No
If Yes, amount of new costs included in the interim and MYPs	
If Yes, explain the nature of the new costs:	

Criteria and Standards

Supplemental Information

S8 Status of Labor Agreements

		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments		2026-27	2027-28	2028-29
1.	Are step & column adjustments included in the interim and MYPs?	Yes or No	Yes or No	Yes or No
2.	Cost of step & column adjustments	1,163,430	1,191,788	1,220,819
3.	Percent change in step & column over prior year	1.2%	1.2%	1.2%

Criteria and Standards

Supplemental Information

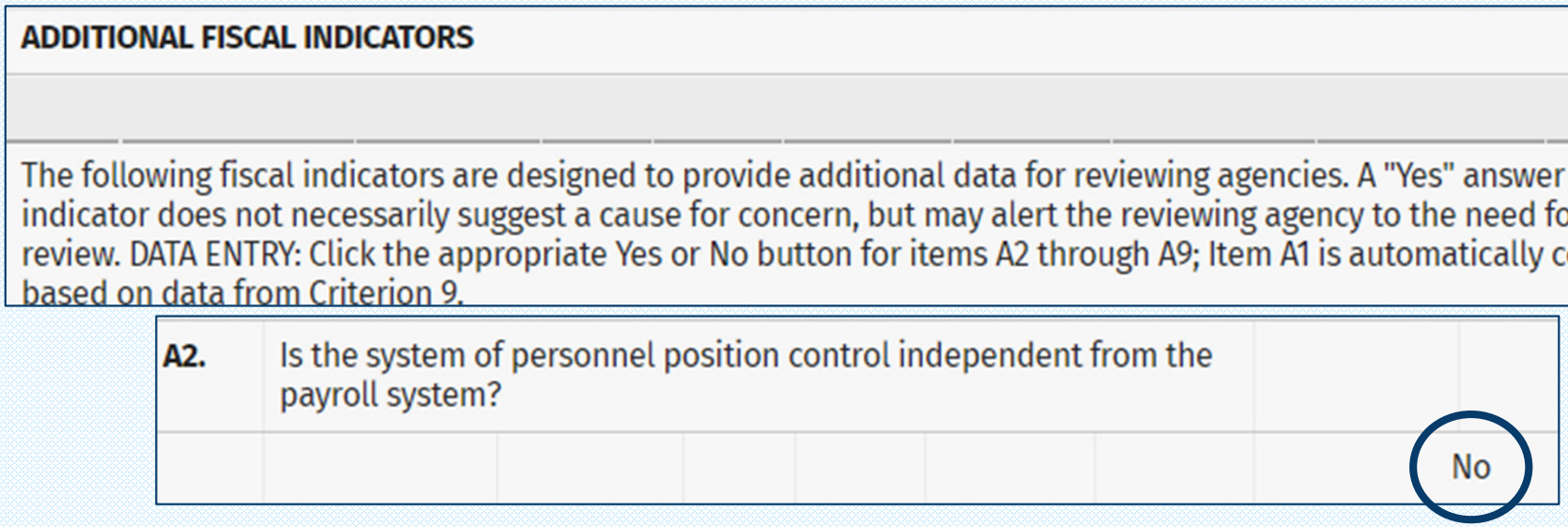
S8 Status of Labor Agreements

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

CRITERIA AND STANDARDS

- Status of Other Funds (S9)
  - If you have any funds projected to have a negative fund balance at year end
    - Also need to complete the MYP-O Form for that fund and submit to our office
    - Check District AC Funds, such as Cafeteria & CFDs to ensure all costs are being monitored and programs are self-supporting
    - Confirm Journal Entries have been posted to record actuals-to-date for District AC Funds (Fund 93, CFDs, etc)
- Additional Fiscal Indicators
  - Use comment box to provide explanations for any YES answers

CRITERIA AND STANDARDS



ADDITIONAL FISCAL INDICATORS

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

A2.	Is the system of personnel position control independent from the payroll system?	No

- **Additional Fiscal Indicator – A2**
  - *Question:* Is the system of personnel position control independent from the payroll system?
  - *Answer:* No

    EPICS is the position control system. The information from EPICs pulls into the payroll system.

TECHNICAL REVIEW CHECKS (TRC) AND SACS HELP

Technical Review Checks (TRCs)

- Technical Review Checks = TRC
  - As soon as SACS Web System is available, run TRCs and clear any Fatals
  - Fatal TRCs for “Operating Budget” and “Actuals” columns on Form-01 need to be cleared by October 31st for an official file
  - DFS will close October activity on November 10th. Be sure to have journal entries and interfunds to DFS before the month closes (back date to 10/31)

TECHNICAL REVIEW CHECKS (TRCS)

District Financial Services
Monthly Closing Dates
Fiscal Year 2026-2027

Month	Closing Date
July	August 11, 2026
August	September 10, 2026
September	October 9, 2026
October	November 10, 2026
November	December 9, 2026
December	January 12, 2027
January	February 9, 2027
February	March 9, 2027
March	April 9, 2027
April	May 11, 2027
May	June 9, 2027
June-Final	To be determined

*****Books will be closed at 2:30pm each closing date*****

District Financial Services Monthly Closing Dates are available on SBCSS Website

https://www.sbcss.net/business/district-financial-services/accounting-services

TECHNICAL REVIEW CHECKS (TRCS)

Hint: run monthly to help manage TRCs

- Run for Operating, Projected, & Actuals
  - RUN EARLY & OFTEN - PRIOR TO REPORT CUTOFF DATES TO AVOID HAVING WARNING ERRORS YOU CANNOT FIX AND WILL HAVE TO EXPLAIN TO YOUR BOARD
    - Send in TRC JEs early to DFS to ensure they will be posted
  - This will assist you in finding any SACS coding problems to fix prior to YEAR END.
- Run the TRC before taking the reports to your governing Board in the event you have to make a correction that will affect the outcome of the reports

TECHNICAL REVIEW CHECKS (TRCS)

- Explain warnings and FIX Fatal errors PRIOR to submission
  - All WARNING errors that CAN be corrected, MUST be corrected and not just explained.
  - Generally, the only WARNING error that can be explained are negative entries resulting from prior year accrual adjustments, all others must be fixed.
- For corrections made after the interim date cutoffs:
  - Please note the transaction number of the correcting entry
    - Do not change date of SACS extract to pick up the corrected information

TRC Errors
SACS Roll-Up Accounts

- Some accounts roll-up in the SACS Software
  - Resource codes 5810, 7710, 7810, 9010
  - Object codes 3902, 57xx, 73xx
  - Run reports using wildcards (*, ?) to find the TRC error
  - Call if you need assistance in finding the TRC error

TRC Errors
Actuals to Date – Negative Balance

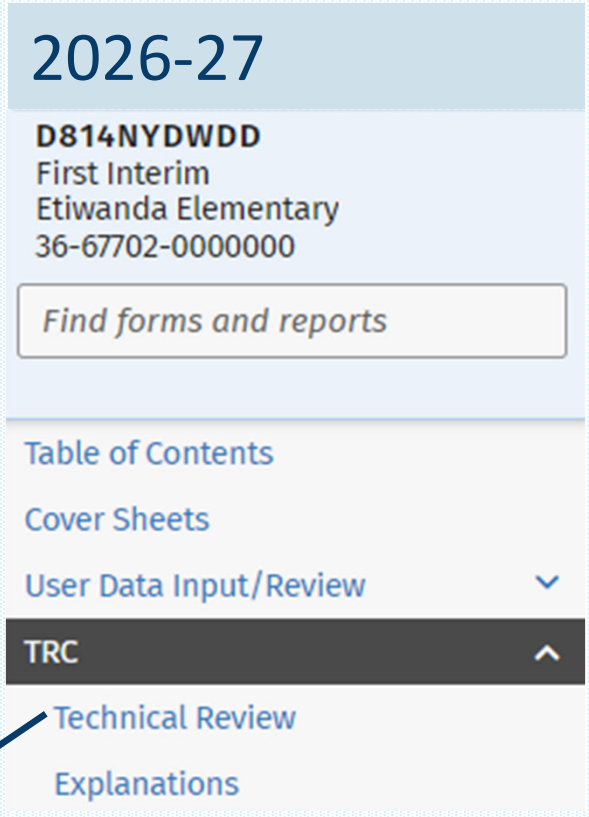
- The Actuals to Date data set has a negative expenditure object causing a TRC
  - An abatement/credit memo has been posted for a prior year expenditure (ie: object 4110, textbooks)
  - Abatement/credit memo must be deposited as local revenue, object 8699
  - Process a journal entry to move the credit to 8699

TRC Errors

Correct Errors By November 10th

- **Board Operating and Actuals to Date Errors**
  - Back-date entries to 10/31
  - Board Operating – corrected with Budget Transfers
  - Actuals to Date – corrected with Journal Entries (including October 31st payroll mapping errors)

Run TRCs Often & Before Promoting to COE





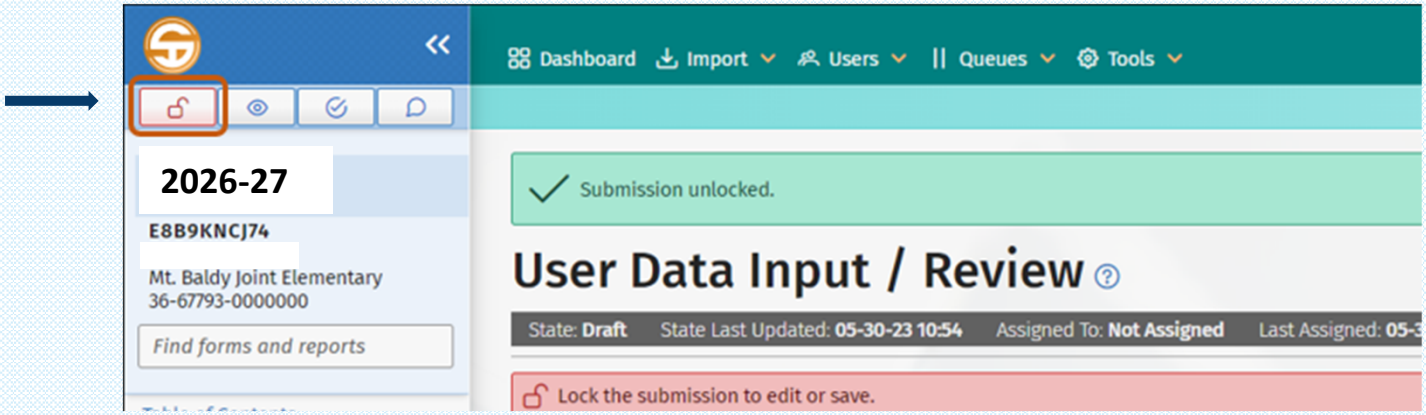
TRC Errors
Export Validation Errors

- **Opening and Saving Forms**
  - Forms must be saved in a particular order to clear the Export Validation Error
    - Form 01
    - AI
    - CASH (if applicable)
    - ICR (optional)
    - MYPI
    - MYPIO (if applicable)
    - ESMOE (optional)
    - SEAS
    - Criteria and Standards
    - Form CI (certification)

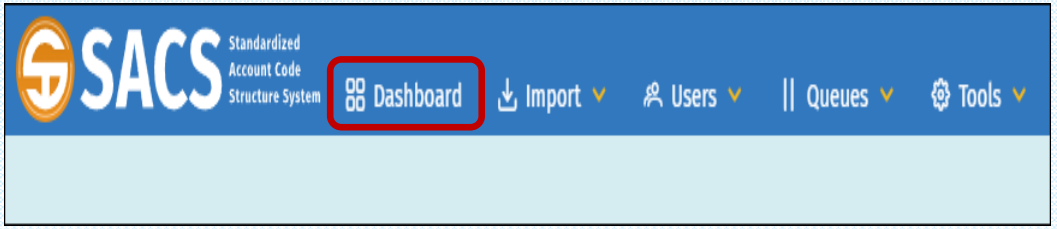
DATA SUBMISSION FROM SACS

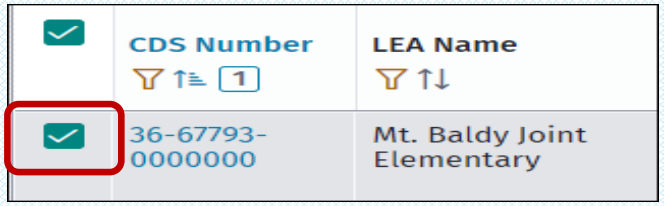
Steps to Promote file to SBCSS

1. Ensure Dataset not locked



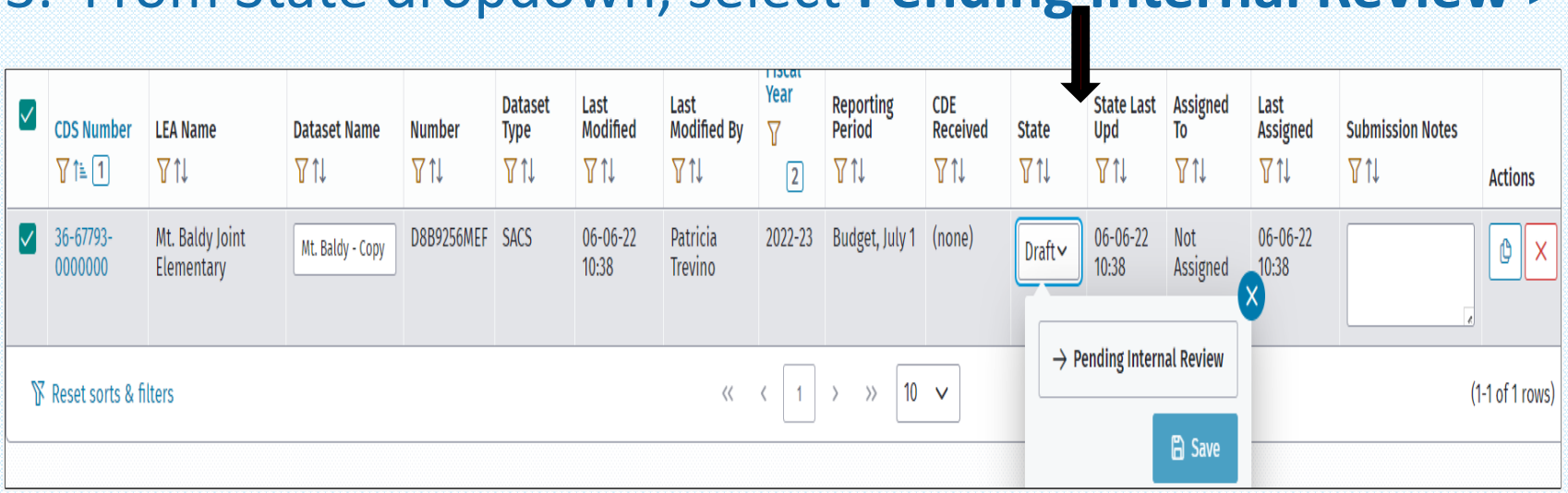
2. Go to Dashboard > Select Dataset by clicking in box



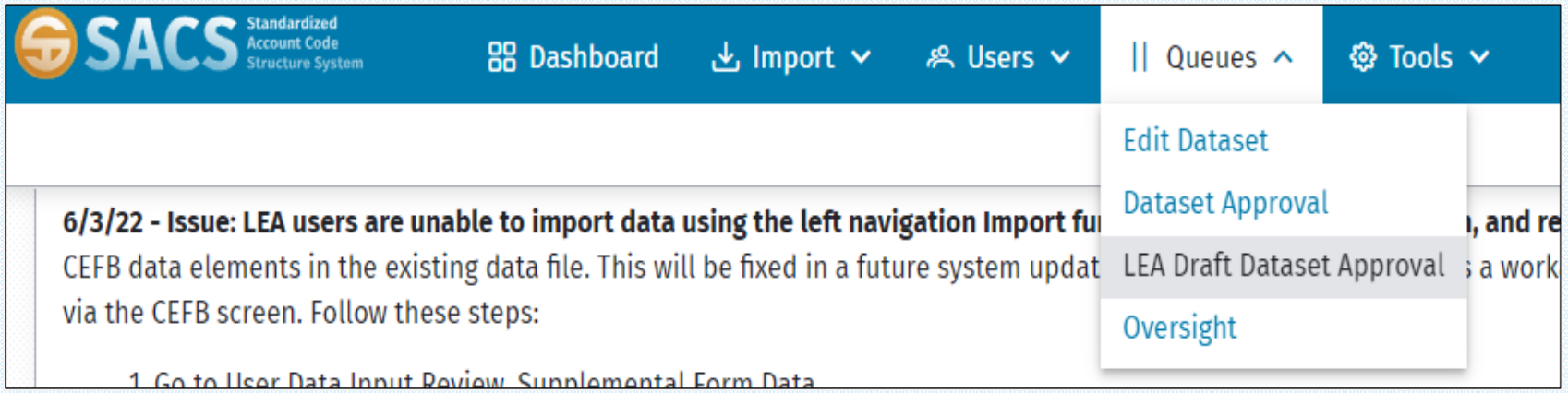


Steps to Promote file to SBCSS

3. From State dropdown, select **Pending Internal Review** > Save

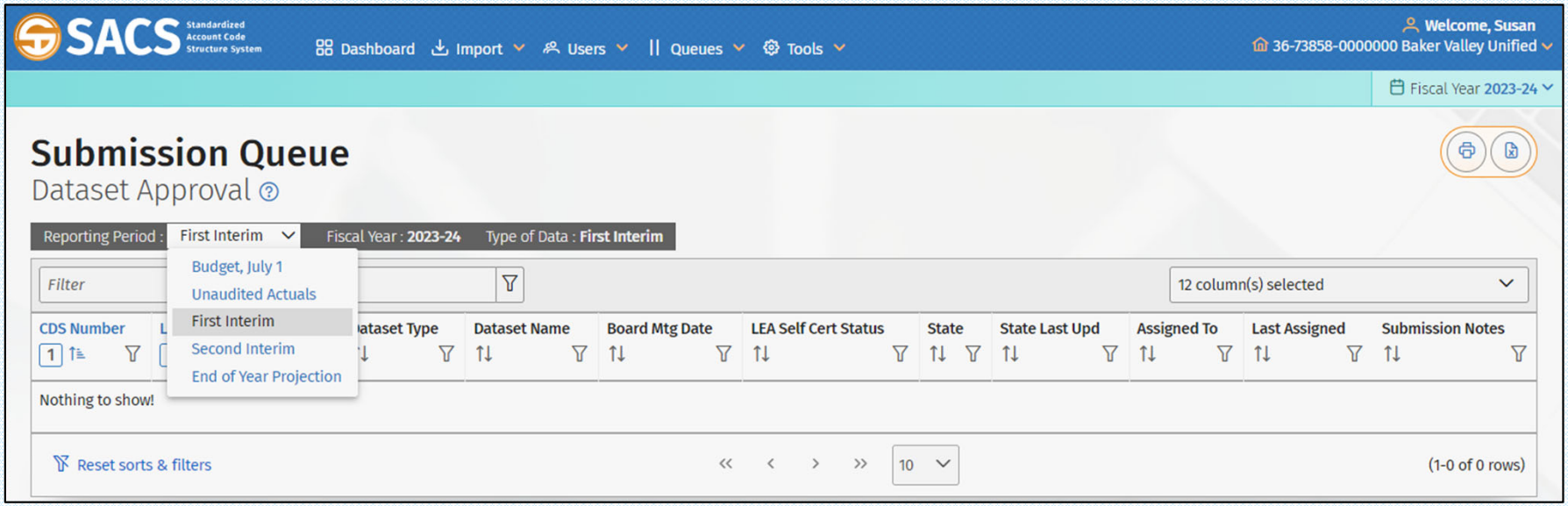


4. From Queues dropdown, select **LEA Draft Dataset Approval**

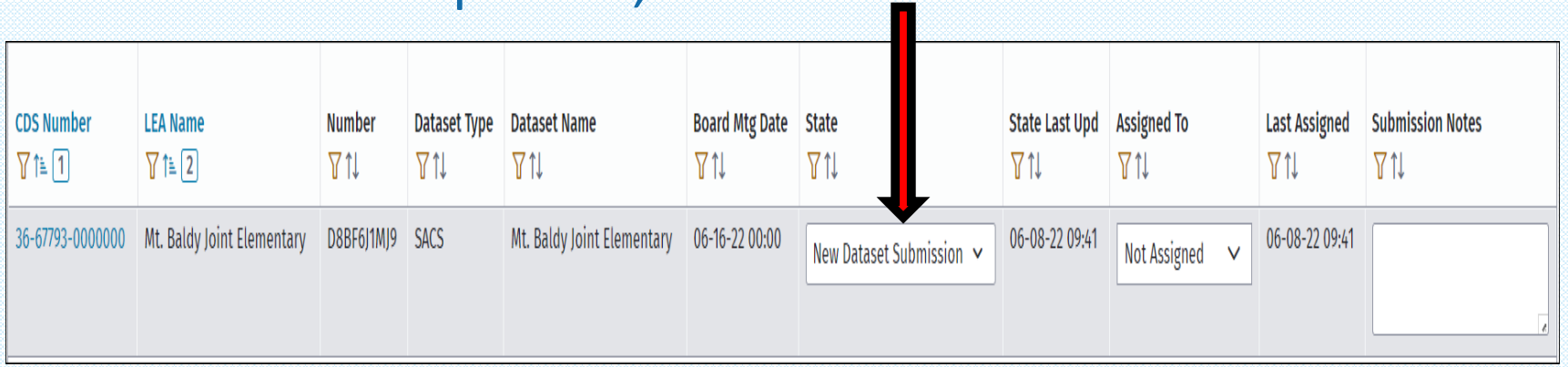


Steps to Promote file to SBCSS

5. From Reporting Period drop-down, select **First Interim**

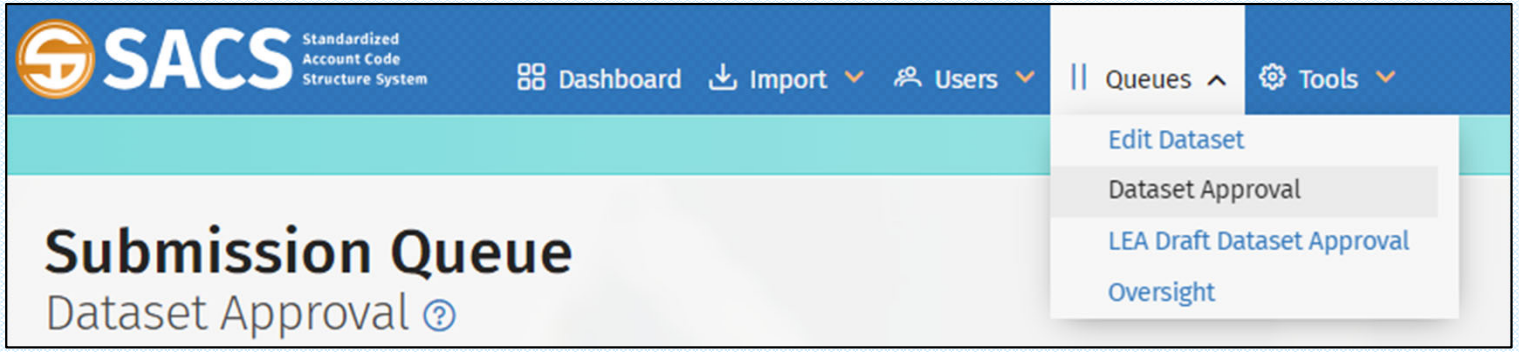


6. From State dropdown, select **New Dataset Submission**

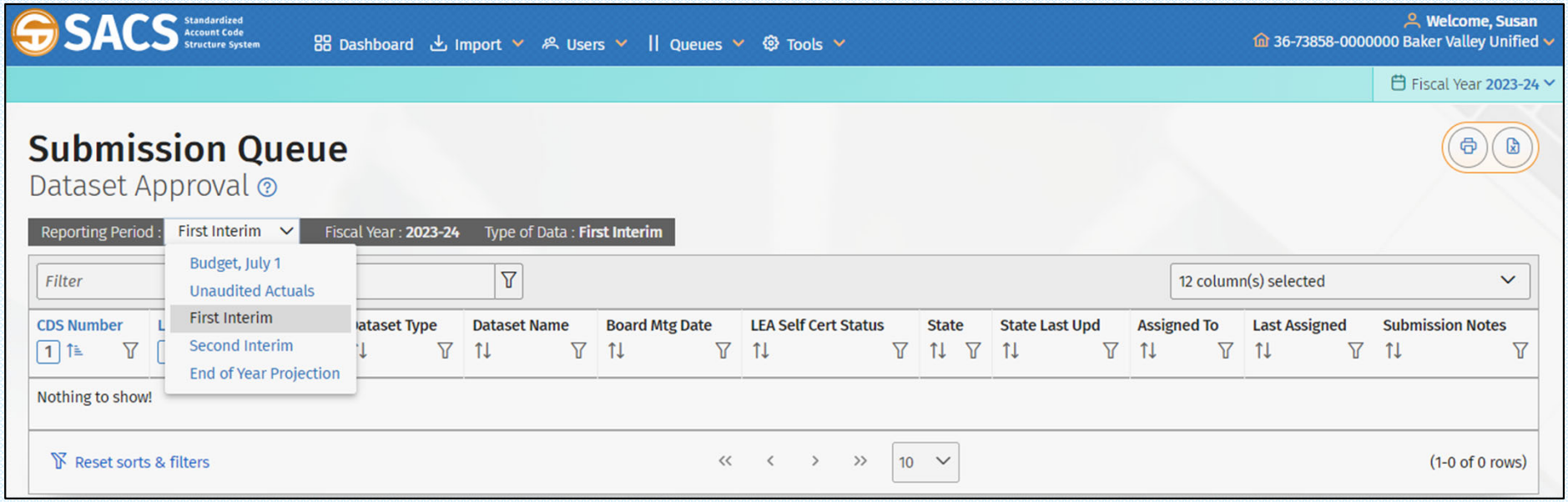


Steps to Promote file to SBCSS

7. From Queues dropdown, select **Dataset Approval**

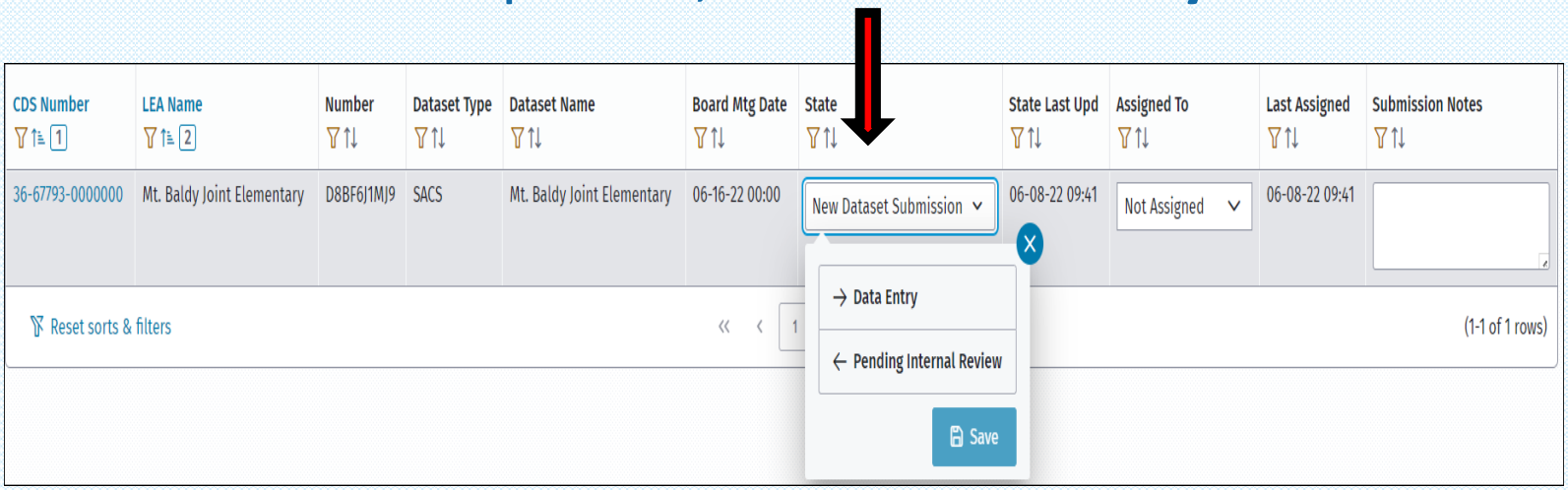


8. In Submission Queue, click the Reporting Period drop-down and select **First Interim**

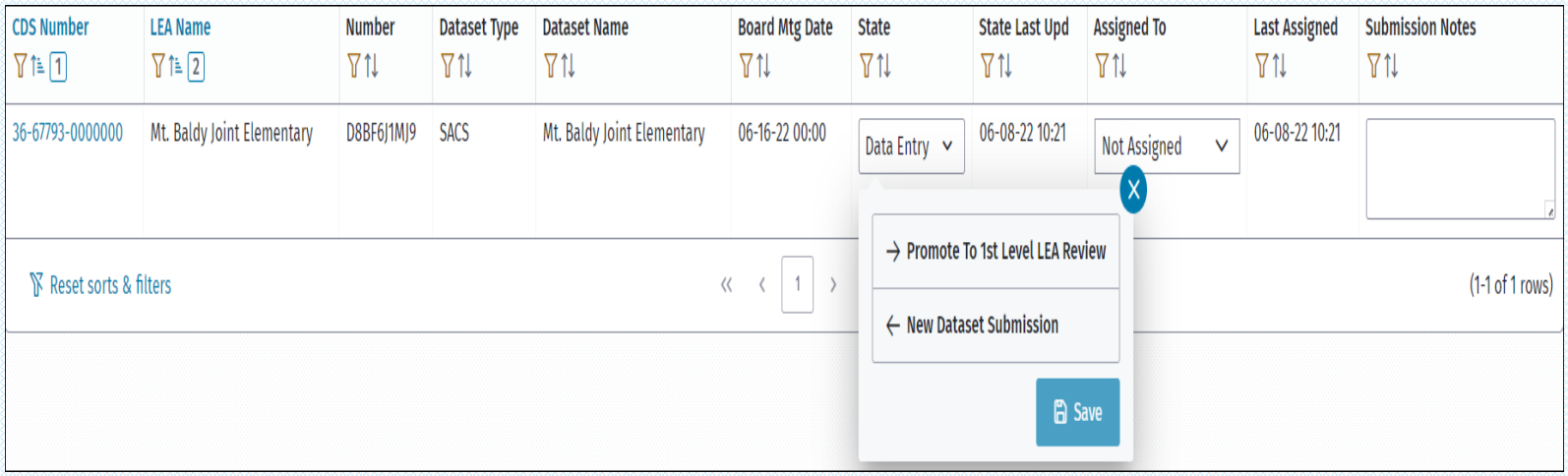


Steps to Promote file to SBCSS

9. From State dropdown, select **Data Entry** > Save



10. While still in Dataset Approval, go to State and Select **Promote to 1st Level LEA Review** > Save



Steps to Promote file to SBCSS

Available BAS Website Workshop Materials

To Promote file AGAIN if sent back from COE due to Errors

1. **Unlock file**
2. **Follow Steps 7 through 10 above**

The Steps can be found on our BAS website at

https://www.sbcss.net/business/business-advisory-services/workshop-materials#1stInt

Wrapping Up the Interim Report

BOARD CERTIFICATION

Detailed Governing Board Certification:

Positive, Qualified, or Negative

Choices based on:

- **Positive Ending Fund and Cash Balances in all funds**
- **Meet State Reserve % for Economic Uncertainties in Unrestricted Fund 01 and Fund 17**
- **Collective Bargaining and Debt Disclosures**
- **Key Fiscal Indicators/Level of Risk**
- **Multiyear Financial Projections**
  - **District's ability to meet its ongoing financial obligations in the current and TWO subsequent fiscal years**

Data pulls into Certification – "Met" or "Not Met" and "Yes" or "No" Fiscal indicators from the C&S. You need to be able to explain to your board any "Not Mets" or "Yes" answers. "Not Mets" and "Yes" are not always bad!

Qualified or Negative Certification?

- Notify your Advisor as soon as it is determined that the certification will be Qualified or Negative.
- BAS will work with district to determine level of COE involvement and has the option of invoking other actions (EC 42131(b), EC 42127.6(a))
- End of Year Financial Reports are required for all districts that file Qualified or Negative Second Interim certification or were reclassified as Qualified or Negative by the COE (EC 42131(e))
- End of Year Financial Reports are due on or before June 1, including projections to June 30 (EC 42128)
- COEs are required to report a summary of all actions taken regarding the Qualified or Negative Certifications to the State and District Governing Board at year end (AB 139)

INTERIM REPORT FINAL STEPS

- Validate the data in your reports and supporting documents
  - Assumptions in Narrative, LCFF Calculator, SACS Forms, PowerPoints, etc. should all match
- Ensure Interim Review Questionnaire is completed accurately
  - All questions are answered
  - Tell us where to look for the data if not included
- Submission Checklist is completed accurately

INTERIM REPORT FOLLOW-UP

- We have our own process to validate your data
  - Using the assumptions, SACS data, and financial system checks
- Advisors will review and communicate any ongoing concerns to the district staff via formal letters to CBO, Superintendent, Board President
  - Interim draft letters are sent to CBOs for review and validation of facts – PLEASE RESPOND
  - Minor concerns or requests for clarification will be done with emails or phone calls to directors or other staff
    - Please have district staff available after the submission dates to answer any questions
    - Don't hesitate to contact us EARLY with any concerns or questions regarding this process!

INTERIM REVIEW QUESTIONS

Available BAS Website Workshop Materials

NARRATIVE REVIEW QUESTIONS

Year:

District: Contact & Phone:

Period: Budget First Interim Second Interim

If any of the information below is provided in a backup file submitted, make a note in that section, and let us know where it can be found.

1. Certification (Interim Only Choose 1)
   a. Positive Qualified Negative
2. All Funds have a positive balance
3. Class Size Update (Not LCFF Grade Span Adjustment)
   a. Did the District apply for a class size waiver? Yes No
   b. Complete the following table:

Grade(s)	Current Class Size Ratio	Contractual Cap*	Maximums (Ed Code 41376 & 41378)	Notes
K			Avg. 31 no class above 33	
1-3			Avg. 30 no class above 32	
4-8			Greater of 1964 Avg or 29.9	

*If contractual cap is higher than Ed Code Maximums above, you can still be assessed a penalty if you staff at those levels. The 1964 Averages for Grades 4-8 are posted on Workshop web page.

INTERIM REVIEW QUESTIONS

4. LCFF Transfers from Fund-01 Object-8091 (if applicable, amount budgeted in 8091)
   a. Current Year (CY) To Fund(s) $
   b. 1st Subsequent Year (1SY) To Fund(s) $
   c. 2nd Subsequent Year (2SY) To Fund(s) $

5. Revenues - ☐ MYP Spreadsheet provided ☐ Revenue Projections Spreadsheet provided
   a. What COLA did you use for LCFF? CY % 1SY % 2SY %
   b. Did district include any COLAs for Federal, Other State, or Local revenue sources?
      ◯ Yes ◯ No
      If yes, what COLAs were used for each year and to what revenues were the COLAs applied?
   c. Lottery Projections: ADA used CY 1SY 2SY

6. Deficit spending (Unrestricted only)
   a. Indicate amounts for each year for both on-going and one-time deficit spending.

	On-going	One-time	Total
CY	$	$	$
1SY	$	$	$
2SY	$	$	$

   b. List one-time and ongoing costs causing deficit spending
   c. How does the district plan to address on-going deficit spending due to on-going operational costs?

INTERIM REVIEW QUESTIONS

7. Multiyear Projection Assumptions Unrestricted & Restricted

a. Changes to 1xxx-7xxx for the current year and /or future years
Is the district making material reductions or increases (10% or more) in expenditures?

Is Step & Column included in Unrestricted and Restricted?

☐ Detailed MYP Spreadsheet provided

☐ Comp A Used? If so, Comp Model Name

b. Section A, #5c (Contributions) a zero balance on the Unrestricted/Restricted tab of Form MYPI?
◯ Yes ◯ No

c. If the district is making reductions is there a Fiscal Action or Contingency Plan?
◯ Yes - If yes, attach the plan ◯ No

d. If yes, how much needs to be negotiated?

e. Are the reductions Board approved?
◯ Yes - Resolution # and board approval date ◯ No

f. What is the implementation timeline?

INTERIM REVIEW QUESTIONS

8. Collective Bargaining Update
   a. Certificated
      i. Status of Negotiations for:
         1. Prior Year (PY) ◯ Settled ◯ Unsettled ◯ Reopeners Salaries/Benefits
         2. CY ◯ Settled ◯ Unsettled ◯ Reopeners Salaries/Benefits
         3. 1SY ◯ Settled ◯ Unsettled ◯ Reopeners Salaries/Benefits
      ii. Latest Salary Increase/Rollback? % On/Off Schedule?
      iii. Current Agreement Ends?
      iv. Health and Welfare Changes
      Does the district have a cap on benefits? ◯ Yes ◯ No
      If yes, Employer Contribution Amount $
      Explain your cap:
      v. Is the district offering Retirement Incentives (SERP)? ◯ Yes ◯ No
      If yes, what are the terms?
      (Must be listed on Criteria and Standards S6 Long-term Commitments)
      vi. Amount of Step/Column?

Amount or Percentage	CY	1SY	2SY
Amount	$	$	$
Percentage	%	%	%

      vii. Amount of Health & Welfare Increase?

Amount or Percentage	CY	1SY	2SY
Amount			
Percentage	%	%	%

      viii. Number of FTES *(must match Criteria & Standard)*

FTEs	CY	1SY	2SY
# FTEs			

      ix. Average Teacher Salary

Average Salary	CY	1SY	2SY
Teacher	$	$	$

#8b Classified Bargaining Update – similar to #8a

#8c Management – open text box

INTERIM REVIEW QUESTIONS

9. **Debt Issuance**
   a. Are there plans to issue non-voter approved debt (COPs, BANs, Leases, etc.)?
      ◯ Yes ◯ No
   b. Type(s) and amount(s):
   c. Are there plans to issue general obligation bonds? Amount: $

10. **Cash Flow**
   a. Does the district project a cash deficit? ◯ Yes ◯ No
      If yes, which months?
   b. If cash deficit, what is the district's plan?
      i. Slowing of vendor payment ◯ Yes ◯ No
      ii. Temporary Interfund Borrowing (To General Fund only) ◯ Yes ◯ No

Fiscal Year	Dollar Amount	From Fund	To Fund
	$		
	$		

      iii. Temporary Transfer of Funds ◯ Yes ◯ No
      iv. Tax Revenue Anticipated Notes (TRANS) ◯ Yes ◯ No
      Amount $ Mid-Year ◯ Yes ◯ No
      v. Other
      vi. How often are cash flows updated?

INTERIM REVIEW QUESTIONS

11. Are any school closures being considered?
    a. CY ◯ Yes ◯ No
    b. 1SY ◯ Yes ◯ No
    c. 2SY ◯ Yes ◯ No

12. Are any new school being considered?
    a. CY ◯ Yes ◯ No
    b. 1SY ◯ Yes ◯ No
    c. 2SY ◯ Yes ◯ No

13. Do you have any new Charter Schools opening or closing?

14. Any errors or omissions after reports were finalized? Explain:

INTERIM SUBMISSION CHECKLIST

Available BAS Website Workshop Materials

2025-26 Interim Submission Checklist

Interim Reporting Period: First Interim
District Name:
Contact Person:
Phone/Ext./Email:
Board Meeting Date: on or before December 15

Electronic Documentation Required (email to bas@sbcss.net)

- ☐ SACS date promoted to COE Date: ____
  - ☐ Official ☐ Other (explain status) ____
- ☐ Electronic version of District FCMAT LCFF Calculator
- ☐ **Form CASH** or cash flow report for 2025-26 (reconciled to Object 9110 for months through October 2025 and projected through June 2026, *including projections for accrual and adjustment columns)*
  - ☐ **Cash Flow Report Other Funds** – Funds used for temporary borrowing from Fin2K *(if applicable)*

Other Documentation Required – May be submitted Electronically or Hard Copy

- ☐ ADA/Enrollment Ratio Calculation Worksheet (*Optional – Form on BAS Website*)
- ☐ Narrative Review Questions
- ☐ Detailed MYP spreadsheet *(optional)*
- ☐ Revenue Projection worksheet (*Form on BAS Website)*
- ☐ Payments Greater than $1M
- ☐ Power Point Presentation (*if Applicable)*
- ☐ SOLVENCY PLANS Current and Two Subsequent Years *(If Applicable)*

SACS Forms Required (PDF)
Ensure files taken to Board match license plate of file promoted to COE

☐	CI	Certification of Interim
☐	TCI	Table of Contents
☐	AI	Average Daily Attendance (including both district and county operated ADA)
☐	01I	General Fund Detail (Fund 01) **Print Portrait Only**
☐	ESMOE	Every Student Succeeds Act MOE
☐	ICR	Indirect Cost Rate worksheet
☐	Form MYPI	Multiyear Financial Projections using base year 2025-26 and projections for 2026-27 and 2027-28 (Unrestricted, Restricted, & Combined) *Email Excel workbook if used for assumptions*
☐	MYPO	**If Non-voter debt over 25% or we request, submit for funds requested**
☐	01CSI	Criteria & Standards – 01 General Fund
☐	TRC	Technical Review Checklists with explanations entered as necessary for W errors and F errors corrected: ☐ Operating Budget ☐ Projected Totals ☐ Actuals to date

08I-73I Individual Fund Forms (as applicable based on Table of Contents)

☐ Fund 08I	☐ Fund 09I	☐ Fund 11I	☐ Fund 12I	☐ Fund 13I/93I	☐ Fund 14I
☐ Fund 15I	☐ Fund 17I	☐ Fund 19I	☐ Fund 20I	☐ Fund 21I	☐ Fund 25I
☐ Fund 30I	☐ Fund 35I	☐ Fund 40I	☐ Fund 49I/48I/94I	☐ Fund 51I	☐ Account 52I
☐ Account 53I	☐ Fund 56I/90I	☐ Fund 61I/92I	☐ Fund 67I	☐ Fund 71I	☐ Fund 73I

Please send all electronic files to bas@sbcss.net and all other applicable items to Susann Bedell in BAS, no later than December 5, 2025 at 4:00 p.m. or within five days of board meeting date, whichever comes first.

This date will be strictly enforced this year.

WHAT TO SEND TO WHOM?

- Promote Dataset and email LCFF Calculator to Business Advisory Services: BAS@sbcss.net
- Review submission checklist and email all required reports to BAS on or before December 7, 2026 (PDF)
  - Signed Certification page – Form CI (immediately after board meeting)
  - All Fund forms
  - Required Supplemental Forms - Form AI, MYPI, CASH (may use CompassEdu Cash), MYPIO, other forms are optional
  - TRCs for Projected, Actuals, Board Operating
  - Detailed Assumptions – ADA/Enrollment Calculations, FCMAT LCFF Calculator, FTEs/Staffing changes, one-time adjustments, Board Presentations, and any other backup
  - Submit Documents Electronically

District Learning Opportunities

- Advisors will make notes during the review process
- Once the review is complete, Advisors will provide feedback, if any, to the district regarding any comments or recommended corrections
- Please use these comments and recommended corrections to improve future reporting
- During the next reporting cycle, we ask that you take a few minutes to review the email and contact us if there are any questions regarding the notes or corrections

CONTACT INFORMATION

If you need assistance anytime during this process, contact BAS or your Business Services Advisor directly

BAS MAIN LINE	(909) 386-9676	bas@sbcss.net
Thomas Cassida	(909) 386-9677	thomas.cassida@sbcss.net
Bri Blanchard	(909) 386-9678	briana.blanchard@sbcss.net
Jennifer Wheeless	(909) 388-5741	jennifer.wheeless@sbcss.net
Jeff Young	(909) 386-9689	jeffrey.young@sbcss.net
Joshua Behnke	(909) 386-9680	Joshua.Behnke@sbcss.net

THANK YOU FOR ATTENDING

WE ARE HERE FOR YOU

Your comments are important to us.

Please click on link to complete Evaluation Form

https://forms.cloud.microsoft/r/FZVR9FV69d?origin=lprLink