Sonoma County Office of Education

2026-27

INTERIM REPORTING MANUAL



Software & Forms

October 29, 2026

A Workshop presented by SCOE IT and Fiscal Team

WORKSHOP OBJECTIVE:

- To gain a comprehensive understanding of how to accurately complete the required financial forms and reports for the current and two subsequent years using SACS and other work/spreadsheets.

- To emphasize the importance of providing clear, consistent, well-thought-out financial information and MYP scenarios for Board Member/Superintendent use so decisions can be made to sustain district/charter financial stability and help maintain educational program objectives.

- To emphasize the importance of cash flows and budget accuracy.

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SCOE BIZ

Business Services

Bulletin No. 27-06

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

October 29, 2026
To: District and Charter School Business Services
From: Felicia Aguirre, Director, External Business Services
Subject: 2026-27 Interim Reports

This letter reviews the process for the Interim Reports. The financial reporting periods and requested forms are due as listed below. Please plan your work around these deadlines:

Interim Report period	Reporting Dates covered	Due to SCOE
1st Interim	**July 1 through October 31**	**December 15**
2nd Interim	July 1 through January 31	March 17*
3rd Interim**	July 1 through April 30 *(Year-End Projection)*	June 1

*Charter Schools Interim Reports are set by statute. First Interim is due December 15th, and Second Interim is due March 15th
**Only applicable to districts with either a Qualified or Negative certification at 2nd Interim.

The SACS First Interim module in the SACS web application was released on October 27, 2026.

Guidelines ~ It is anticipated that the Common Message for the 2026-27 First Interim Report will be issued on or near October 30, 2026, and will be emailed to you as soon as it becomes available. Please read the Common Message carefully, as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

- **Dartboard:**
  - Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2026-27 Enacted State Budget (attached) for economic planning factors.

- **Cost of Living Adjustment:**
  - The 2026–27 Local Control Funding Formula (LCFF) increase is 4.31%, consisting of the 2.87% statutory cost-of-living adjustment (COLA) plus an additional 1.44% to incorporate the provisions of the new paid pregnancy disability leave.
  - Per SSC's Dartboard, the recommended planning COLA is 3.30% and 3.09% in 2027-28 and 2028-29.

- **LCFF Revenue Estimates:**
  - Please use the most recent version (27.2) of the LCFF Calculator available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It

was updated on August 5, 2026.

- Instructions on how to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instructions' tab.
- **Please remember your Fiscal Advisor is available to review your LCFF calculators.**

- **Multi-Year Projections (MYP) Advice:**
  - MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with educational partners. **Document thoroughly**.
  - Plan expenditures according to spending deadlines and incorporate them into cash flow and MYP appropriately.
  - Utilize the reporting cycle information to update and keep the budget accurate.
  - **Consider running multiple multiyear projection (MYP) scenarios to account for uncertainty and heightened fiscal risks in the state budget. LEAs should assess their ability to navigate potential state revenue volatility, declining enrollment, and ongoing inflationary pressures.**

- **STRS and PERS contribution rates:**
  Please note that PERS and STRS contribution rates have not changed since the 2026-27 Enacted State Budget.

Employer Contribution Rates	2026-27	2027-28	2028-29
STRS – Actual and projected rates	19.10%	19.10%	19.10%
PERS – Actual and projected rates	26.40%	26.80%	25.90%

- **Changes to enrollment or Average Daily Attendance (ADA):**
  Remember to closely monitor enrollment and ADA numbers for the current year. Understand what is happening for thorough and reasonable projections in subsequent years.

- **Local Control Accountability Plan (LCAP):**
  Remember to track progress on LCAP expenditures to ensure planned actions are implemented and supplemental and concentration funds are monitored. To avoid large year-end carryover balances, review actions throughout the current fiscal year to ensure expenditures stay on track. This review should also include the supplemental and concentration estimates, updated with actual data. SCOE recommends reviewing LCAP expenditures with each interim period.
    - **LCFF Equity Multiplier:** Eligibility for this funding program is determined in each fiscal year based on prior year data published in CDE's stability rate report, which is not expected to be available until December 2026. Therefore, revenues for 2026-27 are unknown until the P-1 certification (mid-February).

- **Mid-Year LCAP Report**:
  School districts shall present a report on the annual update to the LCAP and the LCFF Budget Overview for Parents (BOP) **at a regularly scheduled meeting of the governing board of the school district**. Effective January 1, 2027, the statutory deadline of February 28th has been removed under AB 2496, however, the County Office recommends LEAs continue to adhere to the February 28th reporting deadline. The report shall include both of the following**: all available midyear outcome data related to metrics identified in the current year's local control and accountability plan, and all available midyear expenditures and implementation data on all actions identified in the current year's LCAP.** The expenses and BOP should reflect the most recent information, possibly from the first or second interim data.

- **Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:**
  The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals, but only optional at Budget (e.g., Interim Report). Although the form is not required for interim reporting, it serves as a valuable planning tool and an early warning sign of potential noncompliance. It is recommended that each school district review its Current Expense Formula/Minimum Classroom Compensation (CEB) for each interim period. The best time to ensure coding is correct and/or understand why the district cannot meet the requirement is throughout the year.

- **Reserves:**
  Maintaining reserves during uncertain times is crucial for long-term fiscal health, enabling LEAs to identify and implement budget adjustments thoughtfully over time. LEAs should maximize the use of all one-time federal funds and other restricted resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.
  - **Local Reserve Cap:** The local school district reserve cap is anticipated to be triggered in 2027-28 and will be confirmed by CDE in March 2027.

- **Routine Restricted Maintenance Account:**
  All districts must comply with the minimum 3% contribution unless exempt due to district size. Per Assembly bills, expenditures for certain resources may be excluded from the 3% calculation.
  - Exclude STRS On-behalf (Resource 7690) from expenditures
  - Exclude Federal CRRS/ARP Act expenditures.

Other Recommendations

- **Attendance Recovery:**
  Starting July 1, 2025, an LEA may implement an attendance recovery program to allow students to make up lost attendance for both fiscal and educational purposes.
  - CDE published guidance to support LEAs in designing and implementing high-quality Attendance Recovery programs. Found [Here].
  - Reminder: Student Information Systems need to be reviewed to ensure setup is correct for attendance recovery reporting.

- **Paid Disability Leave – Budget Considerations:**
  LEAs should review the fiscal and operational impacts of paid disability leave requirements and consider any associated costs in budget development and multiyear projections. Potential impacts may include substitute coverage, staffing adjustments, employee leave benefits, and related payroll costs. CBOs should coordinate with Human Resources and payroll staff to assess applicable requirements, evaluate potential cost exposure, and ensure budgets reflect anticipated expenditures.

  The 2026–27 California Budget requires LEAs to provide up to 14 weeks of paid pregnancy disability leave beginning January 1, 2027, without deducting the leave from other available leave balances. The requirement also includes continued health coverage and required retirement contributions. The state intends the 1.44% LCFF increase above the statutory COLA to help cover implementation costs, so LEAs should evaluate whether the additional funding will be sufficient to cover their actual costs.

- **Student Support & Professional Development Block Grant:**
  This is a fully discretionary block grant, which includes recommended allowable uses such as professional development in literacy, English language development, and mathematics; developmentally appropriate instruction for transitional kindergarten through grade 3; teacher recruitment and retention; career pathways and dual enrollment; community schools and neighborhood partnerships; deferred maintenance of school facilities; and addressing rising costs. It is a one-time grant for the fiscal year 2026-27 only.
  As conditions of funding:
  - LEAs may not charge employees fees for professional services during the grant period ending June 30, 2032.
  - Districts and charter schools experiencing or projecting declining enrollment within five years must also hold a public hearing with the LCAP public hearing to discuss strategies for addressing enrollment impacts, including student recruitment and retention, program offerings, class sizes, revenue options, and facilities management, including school closures and consolidations.
  - The estimated funding for 2026-27 can be found HERE.
    - **The resource code 6021 is available in Escape.**

- **Expanded Learning Opportunities Programs (ELOP):**
  Funding for districts and charters to offer and provide afterschool and summer school enrichment programs for grades kindergarten through sixth grade (TK/K – 6) with the following guidelines:
  - Unduplicated pupil percentage (UPP) for Rate 1 eligibility is 75%.
  - The minimum funding guarantee is $100,000.
    - Rate 1 is set at $2,750.
    - Rate 2, per AB 126, shall be no less than $1,801 in 2026-27.
  - Additional reminders:
    - Expenditure deadline is two years for this program.
    - LEAs must annually declare to CDE their intent to operate an Expanded Learning Opportunity Program. This is now included annually in the P-2 Principal Apportionment Data Collection (PADC) reporting.

- **Transportation funding:**
  A school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year, less the LCFF add-on (add-on is adjusted by COLA annually). Requirements for funding will include a Transportation Plan (updated annually) and annual reporting of items such as ridership, miles driven, expenditure details, the number of pupils transported, and other relevant data.

  Example Calculation for LCFF Transportation Reimbursement:
  1. Start with prior year expenditures:
     Prior year expenditures = $1,000,000
  2. Apply the 60% percentage:
     $1,000,000×0.6 = *$600,000*
  3. Subtract prior year LCFF transportation add-on (from LCFF calculator):

  $600,000- $400,000 = $200,000 *(amount to budget in current year)*

  *Note: CDE does not update the estimate until P-1 or later. P-1 certification may or may not include updated data, but LEAs can do their own calculations.

- **Learning Recovery Emergency Block Grant:**
  The final payment will be received in 2026-27, providing the remaining allocation to support learning recovery activities. LEA may expend funds through 2027-28. Final allocations can be found HERE.

- **Special Education:**
  The enacted budget increased the ongoing special education base rate to $1,340 per ADA and adds $40 million in ongoing funding for the extraordinary cost pool and $40 million for low-incidence disability services. Estimates provided by the SELPA in May 2026.

- **Literacy Coaches and Reading Specialists Grant Program:**
  The enacted budget provides one-time funding to extend the program, extends the expenditure period f**or previously appropriated funds through June 30, 2031,** and adds reporting requirements for grant recipients.

- **Literacy Instruction Professional Development:**
  The enacted budget includes funding for literacy professional development to support evidence-based reading instruction and implementation of the state's literacy initiatives. Allocations can be found HERE.

- **Universal TK Expansion & Supports:**
  Fiscal year 2024-25 marked the final stage of expansion toward Universal Transitional Kindergarten (UTK), adding about 51,000 new students to the system in 2025-26. Now, all children who turn four years old by September 1 are eligible for TK.
  Reminders:
  - Class ratios are **10:1** in each TK classroom.
    - The penalty for exceeding TK class size only includes the affected school site rather than the entire LEA.
    - TK add-on in the LCFF calculator equals $5,704 for 2026-27.

- UPK Planning & Implementation Grant deadline extended to June 30, 2028.

- **Mandate Block Grant ~ Resource 0000, object 8550:**
  For 2026-27, the mandate block grant (MBG) rates are estimated to be:
  - **School districts** will receive approximately $40.41 per ADA for grades K-8 and $79.27 per ADA for grades 9-12.
  - **Charter schools** will receive approximately $21.31 per ADA for grades K-8. And $60.48 per ADA for grades 9-12.

- **Arts and Music in Schools (Prop 28):**
  Funding is calculated at the school site level. Funding for fiscal year 2026-27 statewide is ~$1.06 billion (based on advanced apportionment). Each year, LEAs will need to meet the following reporting requirements:

Report Name	Frequency/Due Dates
School Site Expenditure Plan	Annual
Annual Report	Available annually from 5/1 to 9/30
Annual Certification	Available annually through 6/30 once CDE announces the reporting window is open
Expenditure Report	By October 1, after the three-year expenditure period concludes.

Assembly Bill (AB) 2440, effective January 1, 2027, revises Proposition 28 requirements. The legislation clarifies allowable arts education expenditures, authorizes pooling AMS funds across school sites subject to allocation and expenditure-plan requirements, establishes a calculation for demonstrating compliance with the supplement-not-supplant requirement, and expands public reporting and expenditure-plan posting requirements. LEAs should review their AMS budgeting, expenditure tracking, and reporting practices in preparation for implementation.

- **Basic Aid Supplemental Funding (BAS):**
  For districts that sponsor charter schools and receive BAS funding, please be aware that this funding has been capped at the sponsoring district's in-lieu-of-property-tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to its BAS funding.

  Due to volatility in property taxes to school districts and the continued complexity of formulas for qualification and funding amounts, the County recommends that basic aid supplemental funding be used only for one-time purposes.

- **Basic Aid/ Excess Tax/Community Funded School Districts:**
  - Final 2025-26 property tax information is the only available information at this time. Estimates for 2026-27 will be coming from the Sonoma County Auditor/Tax Collector in early November and will be distributed as soon as possible after receipt.
  - *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
  - *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of $200 per ADA of EPA funding.
  - *RDA Residual (8047 RDAX*) ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full*-year RDA Residual (8047 – RDAX) tax revenues.
  - RDA residual (RDAX) tax revenues for 2026-27 are unknown and uncertain.
  - *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
  - *District of Choice (DOC) funding* ~ SB 897 was signed into law and takes effect January 1, 2025, which includes additional program changes and extends the program now in perpetuity. Program changes incorporated into law are combined with existing changes created by AB 185, such as registration of the program with the State Superintendent of Public Instruction (SPI) and the County, required public disclosures, and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment funding for applicable ADA shall be 25% of the school district's LCFF base grant that would have been apportioned to the school district of residence. See Ed Codes 48301 through 48317 for program requirements.
  - Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

- ***Universal Meals and Meal reimbursement***:
  All LEAs are required to provide two free meals per day to any student who requests a meal. To receive state and federal reimbursement, LEAs must participate in the National School Lunch Program and Federal School Breakfast Program.
    - Locally, LEAs must determine how to utilize both federal meal applications and alternative income forms to maximize the LCFF unduplicated pupil count.

- **K-3 Grade Span Adjustment (GSA**):
  School districts must maintain an average class size of 24 in K-3 classes by school site, unless a collectively bargained alternative to the statutory requirements has been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please consider the actual 2026-27 enrollment ***by school site*** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted

budget.

- **Form AB 2756 Reporting Requirements:**
  Please note that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits conducted of the district that contain evidence of fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work. It should be completed by all LEAs and then returned to SCOE along with all interim financial reports. The form is available at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

- **STRS On-Behalf Contribution ~ Resource 7690:**
  Districts should adjust their fiscal year (FY) 2026-27 budget to reflect the STRS On-Behalf pension contribution. An estimate for FY 2026-27 was included in the 2025-26 Year-End Close manual. This will aid in account analysis and ensure that the Special Ed MOE and other reporting requirements consistently reflect this information from year to year. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

- **Cashflow Report:**
  Please notify SCOE immediately if you do not anticipate having sufficient funds to maintain a positive balance. Please note:
  - Cash in all funds must be positive by June 30, 2027.
  - Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
    - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
    - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
    - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made before June 30th in the subsequent fiscal year.
    - If borrowing from Fund 21, does your bond agreement allow it?
  - Changes in property valuations can affect the cash flow of property taxes.
  - Cashflow related to funding can be found at:
    - *Principal Apportionment:* Go to: http://www.cde.ca.gov/fg/aa/pa/index.asp
      - To get the monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: https://www.cde.ca.gov/fg/aa/pa/documents/pasummary2627advance.xlsx
    - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines, and a list of by-program funding by name are available from this site. Go to: https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp
      - *Education Protection Account (EPA) Apportionment:* EPA

funding uses Resource 1400 and Object 8012 and will be received quarterly.

- Go to: https://www.cde.ca.gov/fg/aa/pa/epa2627.asp

- A Cash Flow report template may be found on the SCOE website [HERE] along with the cash flow principal apportionment projection tool and the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

Forms to Submit with your Interim Report

The complete Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail, and the SACS dataset should be submitted via the SACS web application (see Interim Reporting manual for the submission process) by the deadlines listed on page 1. We will not print off your website, and we request that the documents be combined (not individual attachments for SCOE to combine). The following information/forms are requested:

The following information/forms are requested **(D=District, E=External Charter):**

- **LCFF Calculator – FCMAT Calculator (D, E) ~** Use the FCMAT Calculator v27.2 version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy of the calculator and its tabs, along with a hard copy of the pages presented to the board.

- **Balancing Spreadsheet (D, E)~** Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software that assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-Year Projection. The document can be found HERE.

- **Combined District and Charter School Enrollment and ADA Data ~ For districts with conversion charter schools included in the General Fund,** please consider completing a spreadsheet that combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the district. A sample worksheet template can be found HERE and is called LCFF Enrollment ADA.

- **Cashflow (D, E) ~** Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!

- **Multi-Year Projection (D, E) ~** Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted, and combined totals.

- **Narrative and budget assumptions (D, E),** as submitted to your Board.

- **Narrative of Special Funds (D),** if not included in the items above (DISTRICT only).

- **AB2756 Reporting Requirements form (D),** found HERE.

- **Interim SACS forms (D, E (if charter uses SACS))** :
  - Certification Page, original signature, **or** a scanned copy accepted at Interim Reporting
  - General Fund Summary - Combined Unrestricted/Restricted Report
  - General Fund Unrestricted Report
  - General Fund Restricted Report
  - Other Funds – Two-page Summary
  - Form A – ADA worksheet
  - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
  - Summary of Interfund Activity
  - Technical Review Check (Exceptions only)

- **External Charter Schools only:**
    - SACS Standard form or Alternative form*

*Alternative Form – Each form listed is REQUIRED

- ✓ Financial report financial data for revenues, expenses, assets & liabilities
- ✓ Certification with original signatures (charter school and district)

Frontline ERP Software

Section 1 – Clean Up Accounts

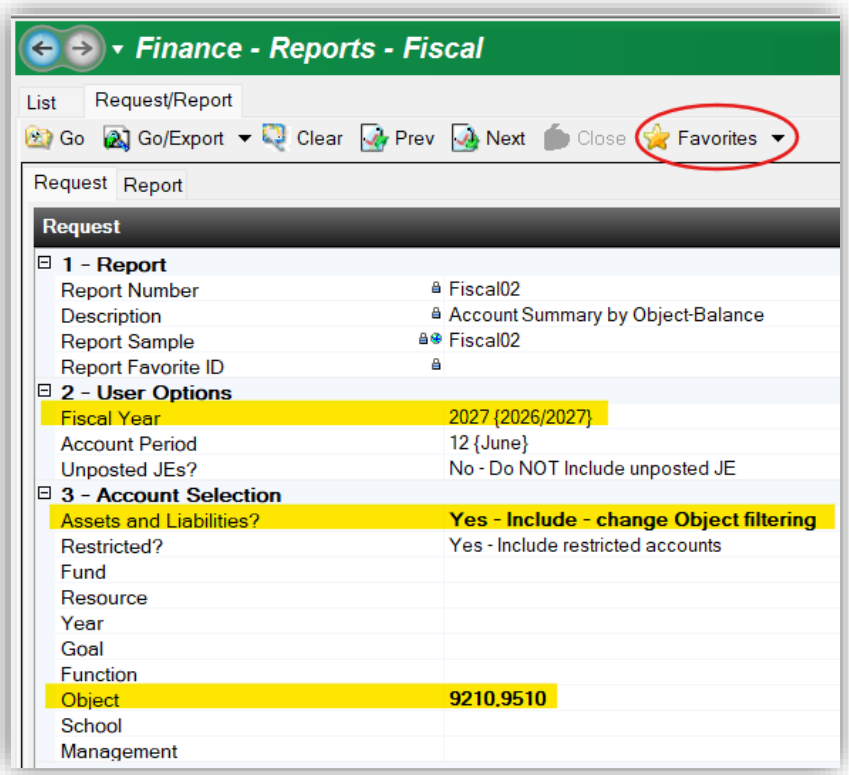
Begin reviewing prior year accounts receivables/payables and clear out as many as possible prior to October 31.

The year-end closing Asset and Liability Roll moves the balance from prior year 9529(AP), 9229(AR) object codes and creates the current year beginning balance for 9510(AP), 9210(AR) object codes in the new fiscal year.

Run the **Fiscal02** Account Summary by Object-Balance Report or **Fiscal03** Account Transaction Detail by Object-Balance to determine if there are balances in the 9510 or 9210 accounts that need to be cleared***.*** ******* *If there are no balances skip to* ***General Journal Clearing****.*

Go to Finance – Reports – Fiscal – Fiscal02 or Fiscal03

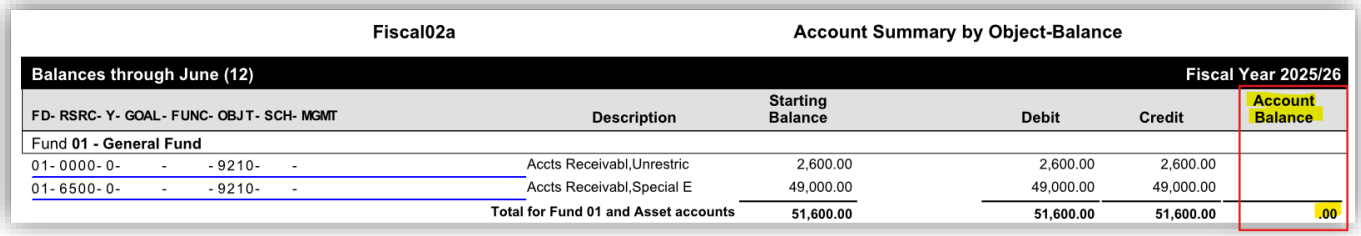
- **Fiscal Year: 2027** {2026/2027}
- **Assets and Liabilities:** Yes – Include – change Object filtering
- **Object:** 9210,9510 (use comma no space)
- Click **Go** to generate the report



Create a Report Favorite to save time!

NOTE: If there are NO balances you are good to go!

Skip to General Journal Clearing page 6



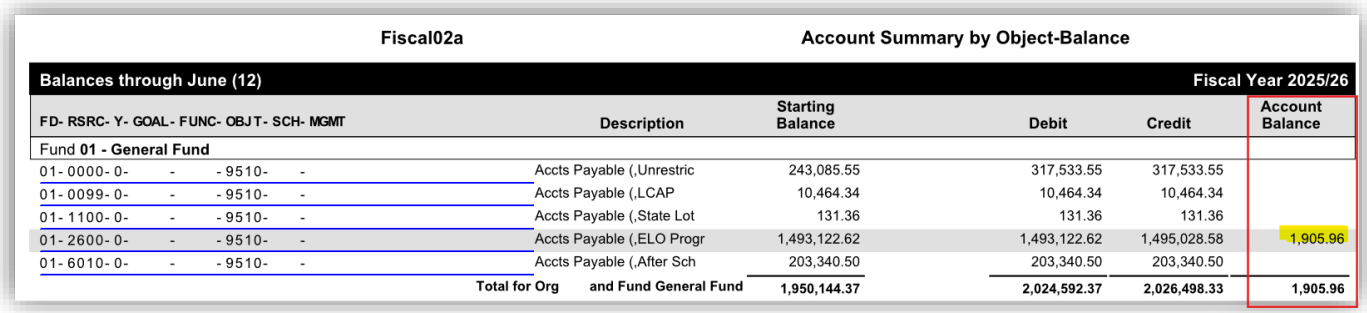
Fiscal02a — Account Summary by Object-Balance

Balances through June (12) — Fiscal Year 2025/26

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
Fund **01 - General Fund**					
01- 0000- 0- - - 9210- -	Accts Receivabl,Unrestric	2,600.00	2,600.00	2,600.00	
01- 6500- 0- - - 9210- -	Accts Receivabl,Special E	49,000.00	49,000.00	49,000.00	
	Total for Fund 01 and Asset accounts	**51,600.00**	**51,600.00**	**51,600.00**	**.00**

Clean Up Prior Year Accounts Payables (A/P) and Receivables (A/R)

If there are account balances on the Fiscal02 and/or Fiscal03, review the prior year Ledger02 for Liabilities and research to determine if items should be cleared.



Fiscal02a — **Account Summary by Object-Balance**

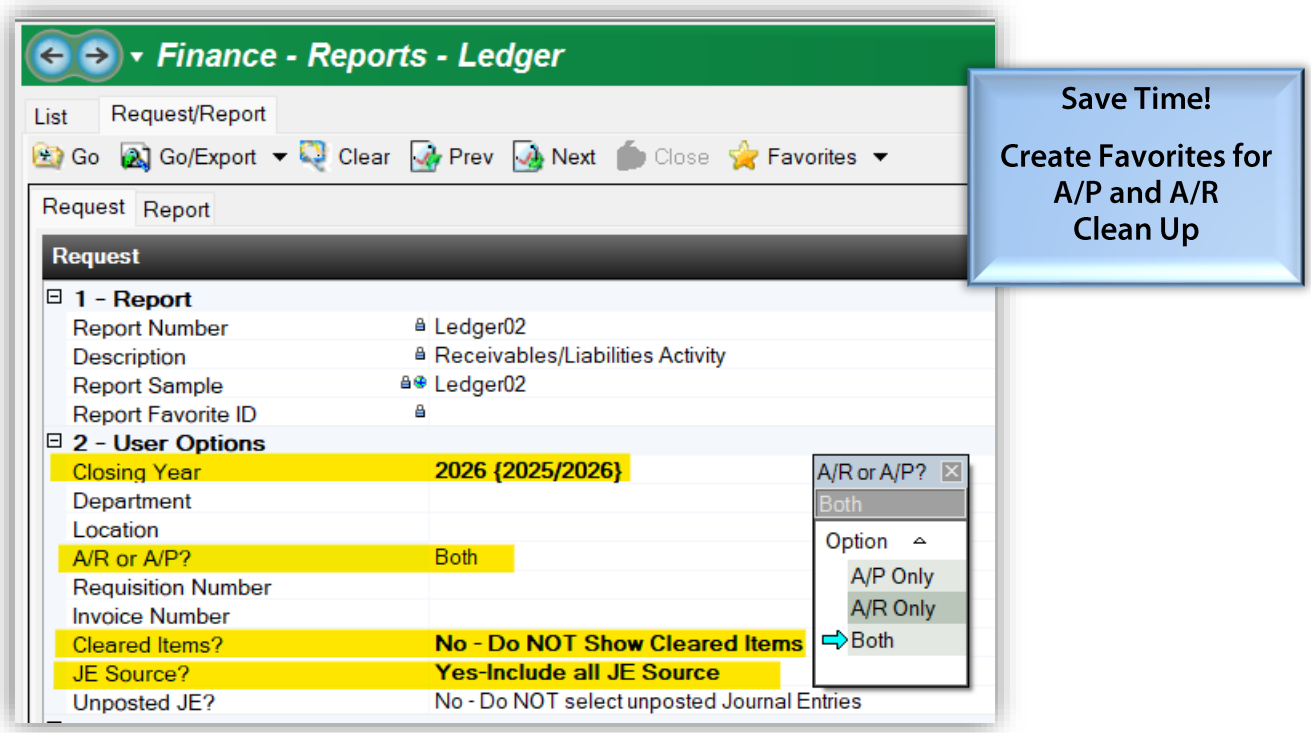
Balances through June (12) — **Fiscal Year 2025/26**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
Fund **01 - General Fund**					
01- 0000- 0- - - 9510- -	Accts Payable (,Unrestric	243,085.55	317,533.55	317,533.55	
01- 0099- 0- - - 9510- -	Accts Payable (,LCAP	10,464.34	10,464.34	10,464.34	
01- 1100- 0- - - 9510- -	Accts Payable (,State Lot	131.36	131.36	131.36	
01- 2600- 0- - - 9510- -	Accts Payable (,ELO Progr	1,493,122.62	1,493,122.62	1,495,028.58	1,905.96
01- 6010- 0- - - 9510- -	Accts Payable (,After Sch	203,340.50	203,340.50	203,340.50	
Total for Org	**and Fund General Fund**	**1,950,144.37**	**2,024,592.37**	**2,026,498.33**	**1,905.96**

Go to Finance–Reports–Ledger–Ledger02 Receivables/Liabilities Activity

Section 2 – User Options

- **Closing Year**: **2026** {2025/2026}
- **A/R or A/P:** From drop down select one or both
- **Cleared Items:** No – Do NOT Show Cleared Items
- **JE Source:** Yes Include all JE Source
- **Click** Go to generate report



Review Ledger02

Review the Reference Number and Remaining Balance columns. If there are balances remaining, you will need to research and determine if the revenue/expense is still expected. If not, the invoice or requisition will need to be manually completed.

Example Ledger02 for Accounts Receivables 9210

Ledger02a — **Receivables/Liabilities Activity**

Closing Year 2026

Effective	Reference Number	Description FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	JE Number	2026 Setup	2027 Cash Received	2027 Cleared to Revenue	Remaining Balance
Receivables				9229	9110		9210
06/30/2026	AR26-00019	Oct-Dec 2025 Invoice	AR26-00342	2,690.19			2,690.19
		01- - - - - 9572- -		2,690.19			

Example Ledger02 for Accounts Payables 9510

Ledger02a — **Receivables/Liabilities Activity**

Closing Year 2026

Effective	Reference Number	Description FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	JE Number	2026 Setup	2027 Cash Paid	2027 Cleared to Expense	Remaining Balance
Liabilities				9529	9110		9510
(continued)		07/10/26 July Prior Year Payroll-Employee	PR26-00069				
		13- 5310- 0- 0000- 3700- 3502- 100- 0000		.06			
		13- 5310- 0- 0000- 3700- 3602- 100- 0000		1.23			
06/30/2026	R26-00048	West County Transpor - 25/26 Spec Ed Transportation	AP26-00134	9,500.00			9,500.00
		01- 3310- 0- 5001- 3600- 5800- 500- 0000		9,500.00			
07/10/2026	R26-00162	Greenacre Homes Inc - 25/26 RSY & ESY - N. Burson	EX27-00054	5,029.97	3,103.77-		1,926.20
		01- 6500- 0- 5760- 1180- 5810- 500- 0000		5,029.97			
06/30/2026	R26-00216	Home Depot Commercia - CEILING TILES	AP26-00139	1,240.95			1,240.95
		01- 8150- 0- 0000- 8110- 4380- 500- 0000		1,240.95			
			Total for Liabilities	**62,901.19**	**3,103.77-**	**.00**	**59,797.42**

Exception on Ledger02 - Payroll Liabilities



The Liability Payroll 6/30/2026 processed 7/10/2026 will have balances remaining on the Ledger02 Report. **No action is needed for these items.**

Ledger02a — **Receivables/Liabilities Activity**

Closing Year 2026

Effective	Reference Number	Description FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	JE Number	2026 Setup	2027 Cash Paid	2027 Cleared to Expense	Remaining Balance
Liabilities				9529	9110		9510
06/30/2026		07/10/26 July Prior Year Payroll-Employee	PR26-00069	47,130.27			47,130.27
		01- - - - - 9530- -		11,173.73			
		01- - - - - 9542- -		1,640.58-			
		01- - - - - 9543- -		784.88-			
		01- - - - - 9544- -		411.35-			
		01- - - - - 9545- -		1,038.86-			

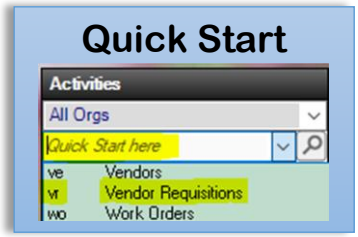
AP Clearing 9510 – Accounts Payable

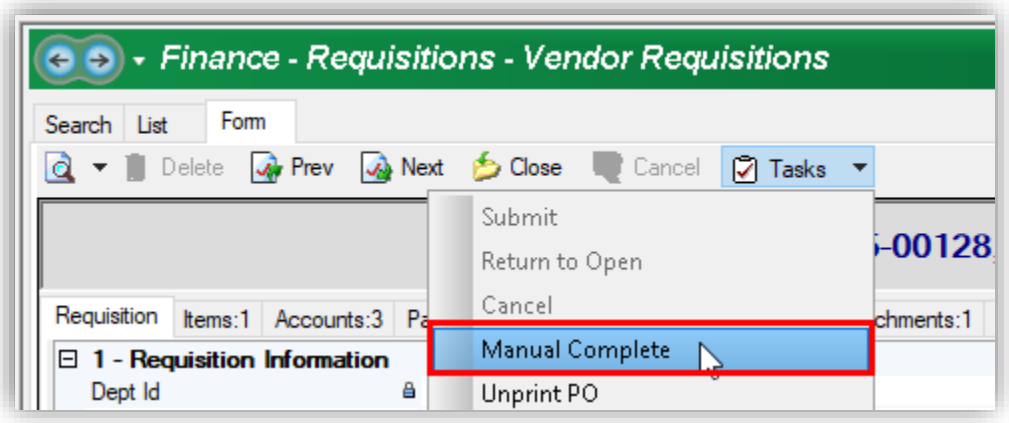
The year-end closing Asset and Liability Roll moves the entire balance from 9529 object code and creates the current year beginning balance for 9510 object code in the new fiscal year.

When a Prior Year Payable was setup and **will not be paid against**, then the vendor requisition would need to be manually completed.

Go to Finance – Requisitions – Vendor Requisitions (Quick Start = vr)

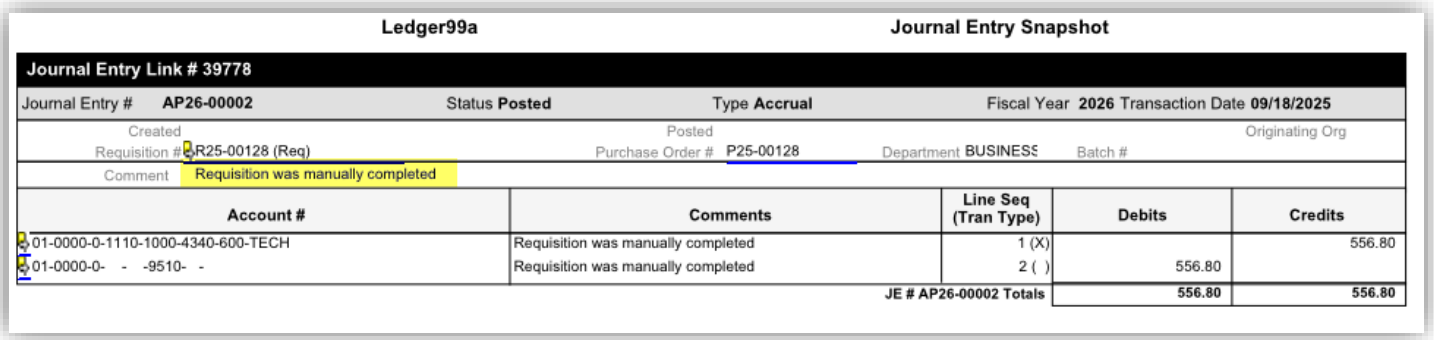
- Search using Requisition or PO number in Reference field
- Open Requisition Record
- Go to Tasks, select Manual Complete





Example system create Journal Entry for Manually Completing a Vendor Requisition.

A journal will be created in the new fiscal year that will debit the 9510 object and credit the expense for the remaining encumbrance. A History Tab record will be created.



Ledger99a — Journal Entry Snapshot

Journal Entry Link # 39778

Journal Entry # **AP26-00002** Status **Posted** Type **Accrual** Fiscal Year **2026** Transaction Date **09/18/2025**

Created — Posted — Originating Org

Requisition # R25-00128 (Req) Purchase Order # P25-00128 Department BUSINESS Batch #

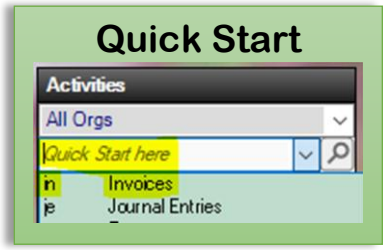
Comment: Requisition was manually completed

Account #	Comments	Line Seq (Tran Type)	Debits	Credits
01-0000-0-1110-1000-4340-600-TECH	Requisition was manually completed	1 (X)		556.80
01-0000-0- - -9510- -	Requisition was manually completed	2 ( )	556.80	
		JE # AP26-00002 Totals	556.80	556.80

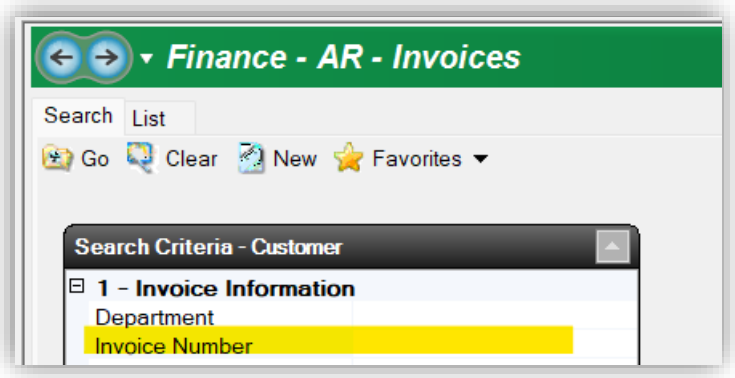
AR Clearing 9210 – Accounts Receivable

The year-end closing Asset/Liability Roll moves the entire balance from 9229 object code and creates the current year beginning balance for 9210 object code in the new fiscal year. If a Prior Year AR Invoice was setup and now is **not expected to be received**, then the invoice would need to be manually completed.

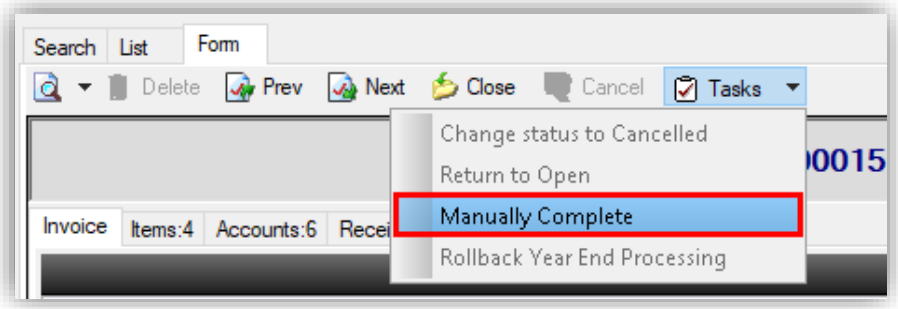
Go to Finance – AR – Invoices (Quick Start = in)



- Enter the AR needing to be manually completed
- Click Go
- Click Open from the list



- Go to **Tasks**, select **Manually Complete**

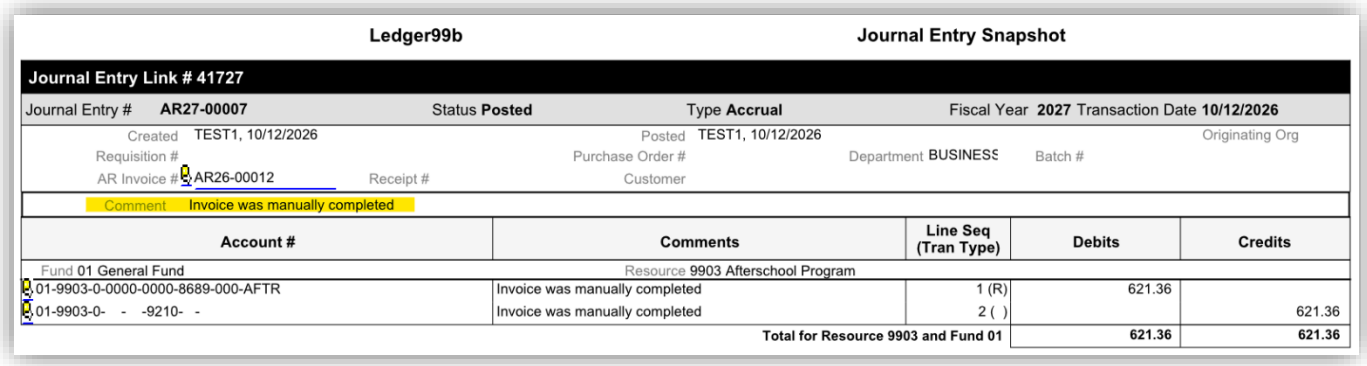




DO NOT
Return to Open

Example Journal Entry for Manually Completing an Invoice

A system journal will be created in the current fiscal year that will credit 9210 and debit 8XXX revenue for the amount that was not received and History Tab record will be created.



Ledger99b — **Journal Entry Snapshot**

Journal Entry Link # 41727

Journal Entry # **AR27-00007** Status **Posted** Type **Accrual** Fiscal Year **2027** Transaction Date **10/12/2026**

Created TEST1, 10/12/2026 Posted TEST1, 10/12/2026 Originating Org
Requisition # Purchase Order # Department BUSINESS Batch #
AR Invoice # AR26-00012 Receipt # Customer
Comment Invoice was manually completed

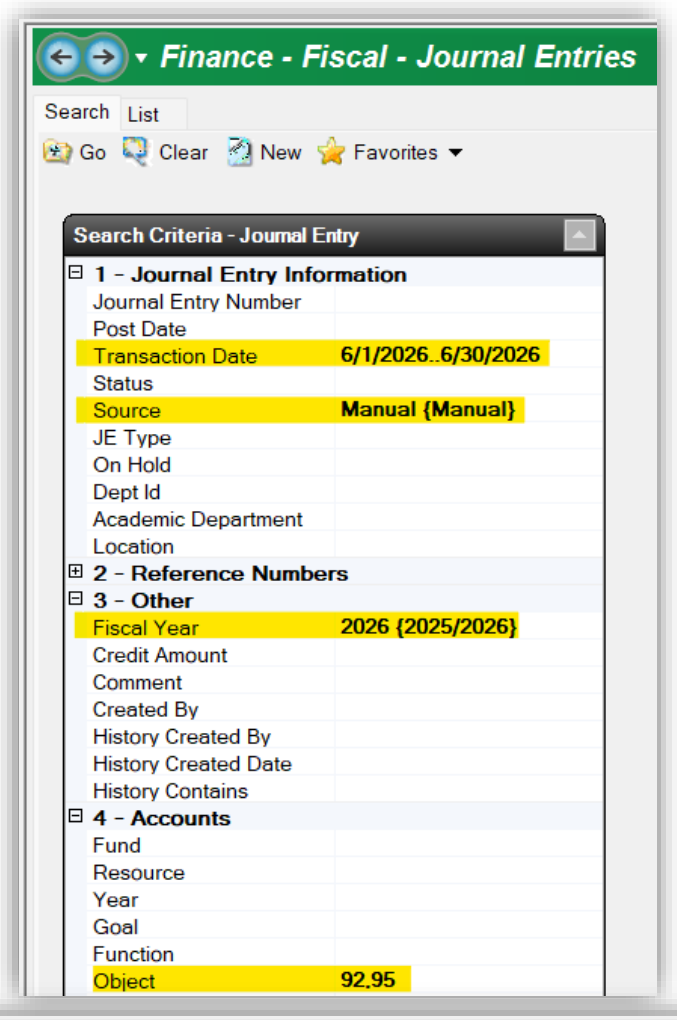
Account #	Comments	Line Seq (Tran Type)	Debits	Credits
Fund 01 General Fund	Resource 9903 Afterschool Program			
01-9903-0-0000-0000-8689-000-AFTR	Invoice was manually completed	1 (R)	621.36	
01-9903-0- - -9210- -	Invoice was manually completed	2 ( )		621.36
	Total for Resource 9903 and Fund 01		**621.36**	**621.36**

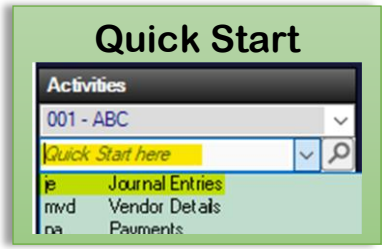
General Journal Clearing

Manual A/R or A/P journals created during year end closing will need to be reversed manually in 2026/2027 fiscal year once the accrued dollars have been received/expensed or have been determined they will not be received/paid.

Method 1 – Reverse Journal Entry

Go to Finance – Fiscal – Journal Entries (Quick Start = je)

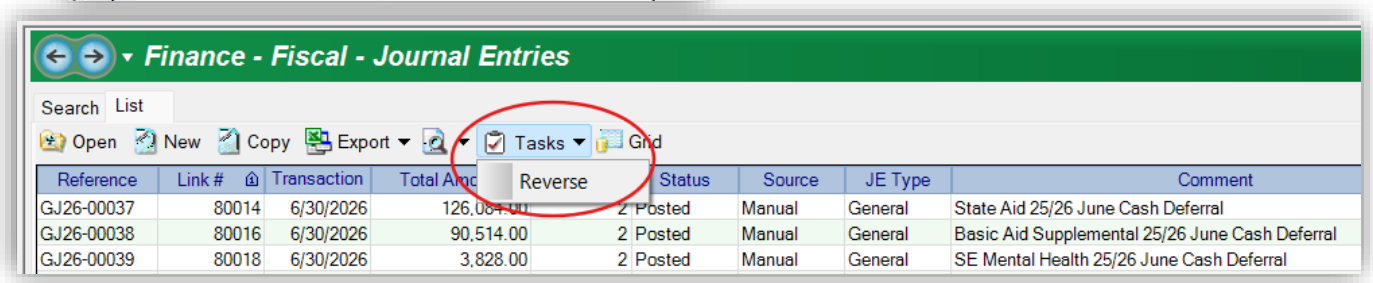




Search Criteria

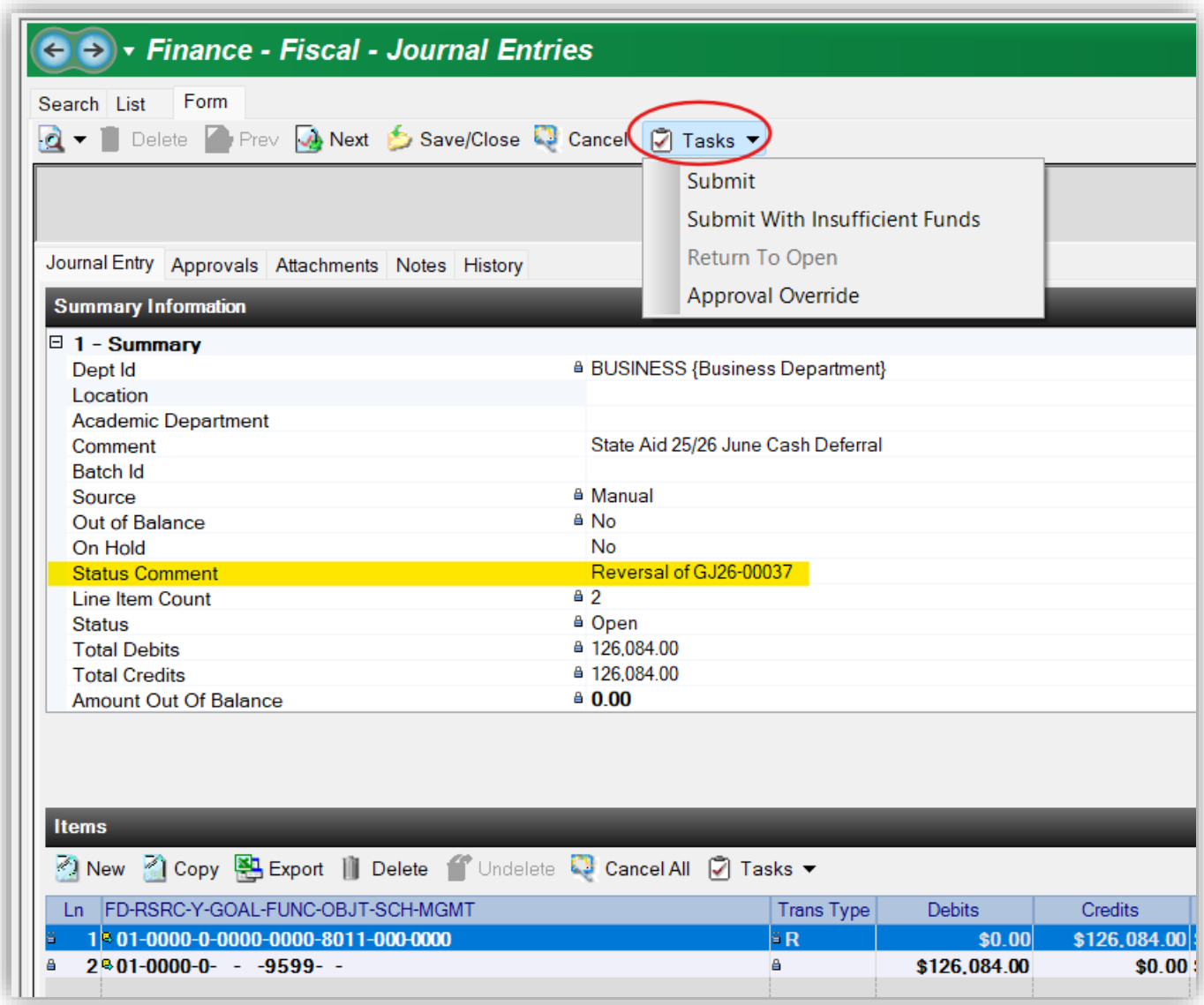
- **Transcation Date: 6/1..6/30**
- **Source**: Manual {Manual}
- **Accounts**: Example 92,95 for AR/AP
- **Click Go** to generate the list
- Search for the JEs that need to be Reversed

- Highlight JE and use **Tasks** to **Reverse**
- Only the individual highlighted JE will be reversed



- Before posting the journal entry (JE) reversal, review the line items to confirm which accounts should be reversed. Edit the line items as needed before posting.

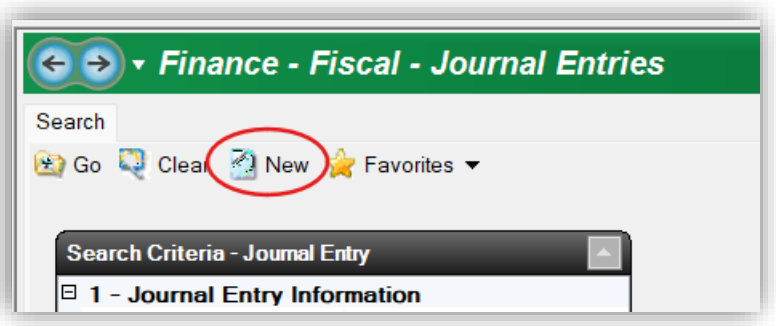
Submit Reversed Journal Entry



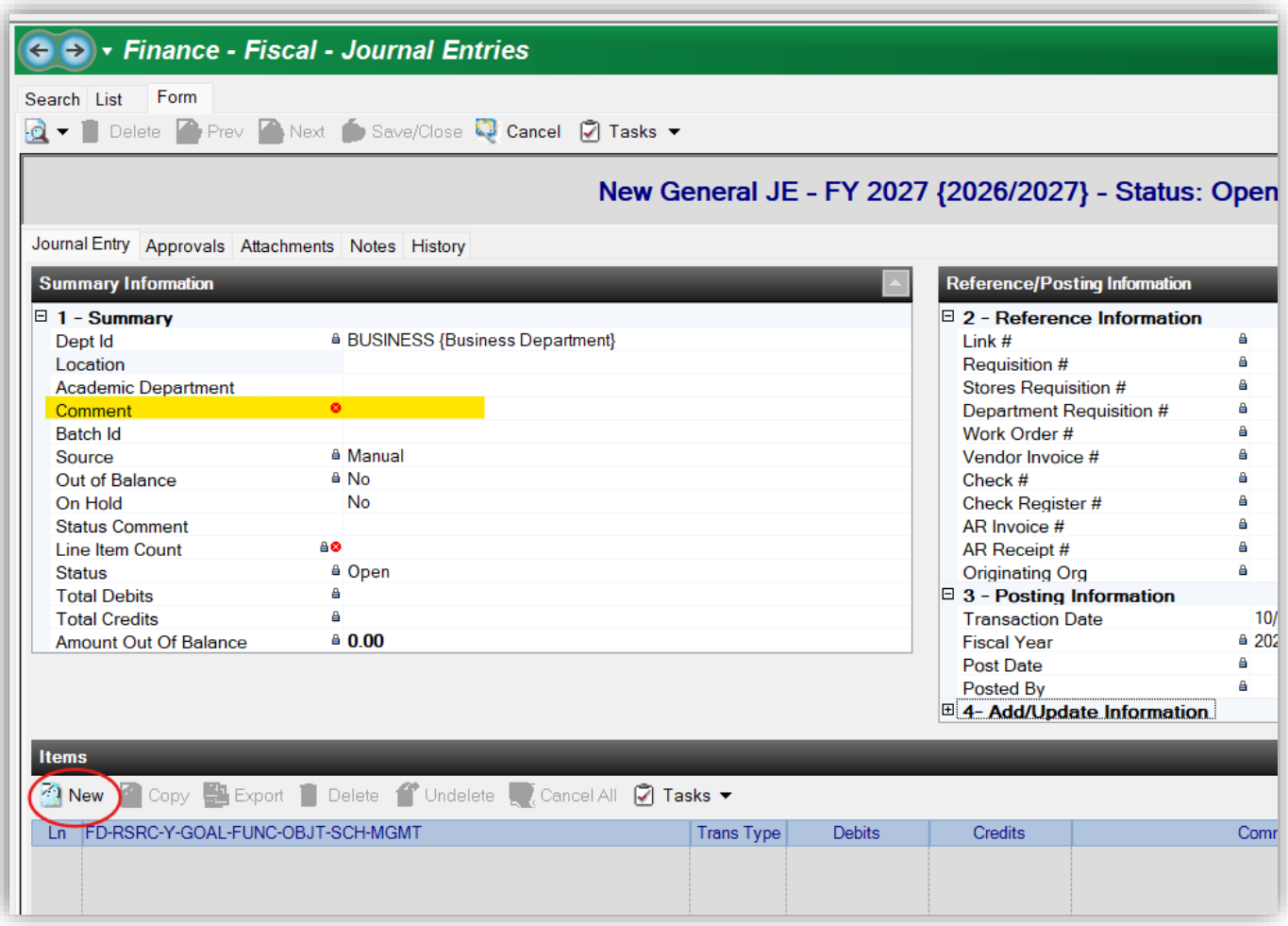
- The system will automatically reverse Debits & Credits
- Status Comment: Reversal of GJ
- Review line items, edit as needed
- Save/Close or Use Tasks to Submit or Approval Override based on permissions

Method 2 - Create New Journal Entry to Reverse Manual AP/AR Journals

Go to Finance – Fiscal – Journal Entries



- Click New to Create a JE
- Comment: Example Reverse 25/26…
- Items: Click New to enter the accounts and Debit and Credits that apply



- Use Tasks to Submit or Approval Override depending on permissions

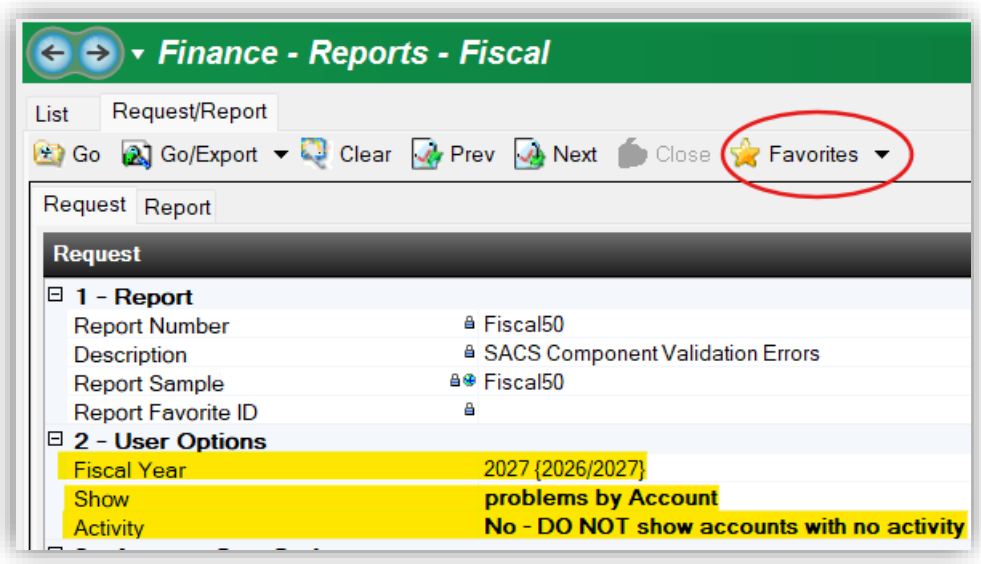
Clean up Invalid Accounts with Balances

The **Fiscal50** report must be reviewed for invalid account combinations that have balances. If there is **no balance reflected** on the individual account lines, **no further action** is required.

If there are balances on this report there will be TRC errors in SACS

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

- **Fiscal Year:** 2027 {2026/2027}
- **Show:** Problems by Account
- **Activity:** No-DO NOT show Accounts with no activity
- **Click Go** to generate the report



Save Time!

Create Favorites

For this reporting period **concentrate on the errors that have balances**. A manual Journal Entry is needed to correct the expenses prior to beginning the interim process to be sure your fund statements are as correct as possible.

Example: Management code ZERR is used in the system for mapping errors in Payroll and AP Processing so that production is not stopped, however, this is invalid for SACS Reporting. If balances exist in these accounts, a manual journal entry must be done to correct the expenses.

Fiscal50a — **SACS Component Validation Errors**

Sorted by Account

Problem	Code 1	SACS Code 1	Code 2	SACS Code 2
01-0000-0-0000-0000-1999-000-ZERR			Balance	2,836.34-
Invalid Function-Object Combination - 0000 & 1999 (1900)	0000	0000	1999	1900
01-0000-0-0000-0000-3101-000-ZERR			Balance	541.84-
Invalid Function-Object Combination - 0000 & 3101	0000	0000	3101	3101
01-0000-0-0000-0000-3331-000-ZERR			Balance	41.08-
Invalid Function-Object Combination - 0000 & 3331 (3301)	0000	0000	3331	3301

Correct ZERR Management Payroll errors - Run Pay10 Labor Distribution Detail

To assist with correcting ZERR Payroll errors, run the Pay10 to get employee detail and account detail to determine where the expenses should be moved.

Go to HR/Payroll - Reports - Payroll - Pay10

2 – User Options:

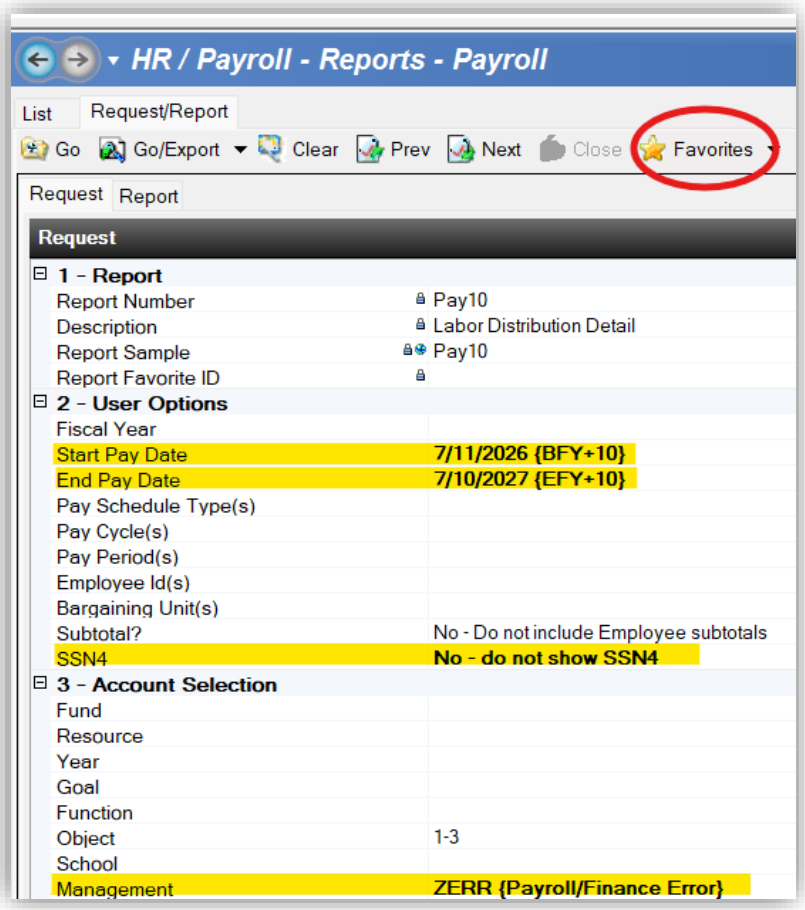
- **Fiscal Year:** Leave blank
- **Starting Pay Date:** BFY+10
- **Ending Pay Date:** EFY+10

3 - Account Selection:

- **Object:** 1-3 is default
- **Management:** ZERR

The Pay10 report will allow you to see employee activity to help determine where to journal the expense.

Create a Favorite with date mnemonics to use each fiscal year!



Example Pay10:

Pay10a **Labor Distribution Detail**

Employee	(ID)	EmpId	Pay Date		Pay Cycle/ Period	Source	Amount
01-0000-0-0000-0000-3331-000-ZERR Benefits - Medi,Revenue & Bal S,Undistributed,Pay/Fin Error (continued)							
[redacted]	2987		06/30/2026	*	CE1A/#11		160.97
[redacted]	2844		08/29/2025	*	CL1A/#1		0.66
						Total for Account	**1,727.91**
01-0000-0-0000-0000-3501-000-ZERR Benefits - Sui,Revenue & Bal S,Undistributed,Pay/Fin Error							
[redacted]	2950		08/29/2025	*	CL1A/#1		0.07
[redacted]	2987		08/29/2025	*	CE1A/#1		3.99
	2987		09/30/2025	*	CE1A/#2		5.55
	2987		10/31/2025	*	CE1A/#3		5.55
	2987		11/26/2025	*	CE1A/#4		5.55
	2987		12/30/2025	*	CE1A/#5		5.55
	2987		01/30/2026	*	CE1A/#6		5.55
	2987		02/27/2026	*	CE1A/#7		5.55
	2987		03/31/2026	*	CE1A/#8		5.55
	2987		04/30/2026	*	CE1A/#9		5.55
	2987		05/29/2026	*	CE1A/#10		5.55
	2987		06/30/2026	*	CE1A/#11		5.55
	2844		08/29/2025	*	CL1A/#1		0.02
						Total for Account	**59.58**
01-0000-0-0000-0000-3601-000-ZERR Benefits - Wcom,Revenue & Bal S,Undistributed,Pay/Fin Error							
[redacted]	2950		08/29/2025	*	CL1A/#1		1.60
[redacted]	2987		08/29/2025	*	CE1A/#1		93.25
	2987		09/30/2025	*	CE1A/#2		129.88
	2987		10/31/2025	*	CE1A/#3		129.88
	2987		11/26/2025	*	CE1A/#4		129.88
	2987		12/30/2025	*	CE1A/#5		129.88
	2987		01/30/2026	*	CE1A/#6		129.88
	2987		02/27/2026	*	CE1A/#7		129.88
	2987		03/31/2026	*	CE1A/#8		129.88
	2987		04/30/2026	*	CE1A/#9		129.88
	2987		05/29/2026	*	CE1A/#10		129.88
	2987		06/30/2026	*	CE1A/#11		129.88
[redacted]	2844		08/29/2025	*	CL1A/#1		0.53
						Total for Account	**1,394.18**

NOTE: If there are future pay periods with ZERR, this could be due to an invalid account in an Addon that must be updated or ended.

DO NOT journal the encumbrance in ZERR. Once the Addon is updated it will correct itself when Payroll is processed.

Position Account Changes

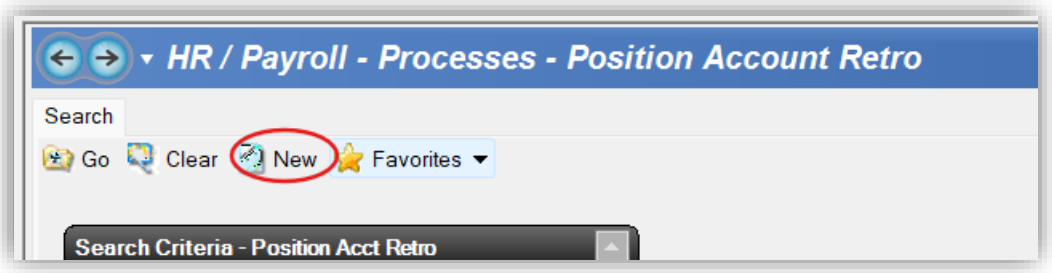
Position accounts may need to be updated throughout the fiscal year, particularly during Adopted Budget and Interim reporting.

The **Position Account Retro** activity allows you to update position and associated addon accounts for prior periods already processed through payroll, without creating manual journal entries.

Use this activity to select the accounts to change, specify the replacement accounts, and identify the affected periods within the fiscal year.

The changes are reflected in reports for the selected retroactive periods, preserving the detailed payroll information that a manual journal entry would not provide.

See the **Reference Section** for the steps for completing a Position Account Retro

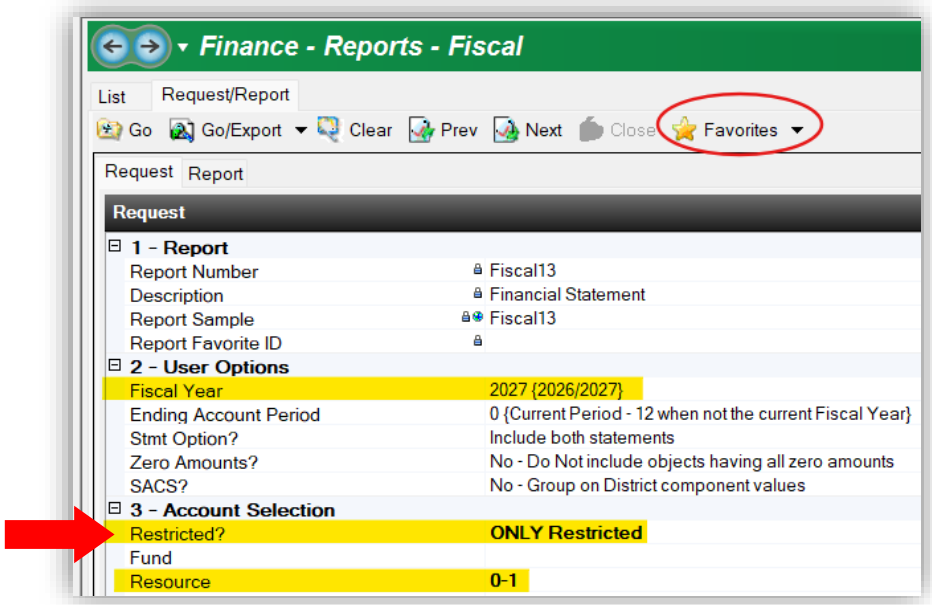


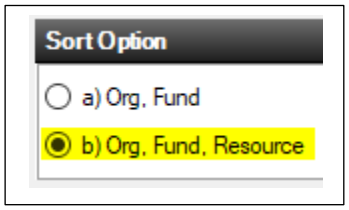
Restricted/Unrestricted Account Code Verification

Fiscal13 can be run for ***Restricted*** and ***Unrestricted*** accounts as verification of your SACS statements.

If the reports do not match, check for account strings that have defaulted to ***Restricted*** that should not be. This situation occurs when a new component is created but the ***Restricted*** field is not changed before it's saved.

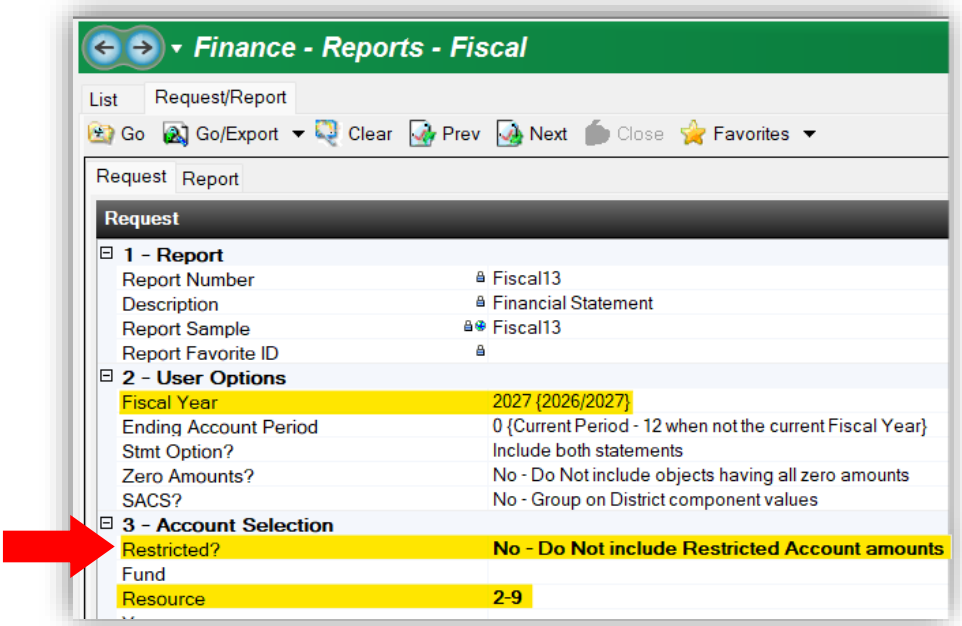
Go to Finance - Reports - Fiscal – Fiscal13 Financial Statement





Report #1

- Restricted?: **ONLY Restricted**
- Resource: **0-1**
- Sort Option: **b) Org, Fund, Resource**
- Click **Go** to generate report
- Report should be blank



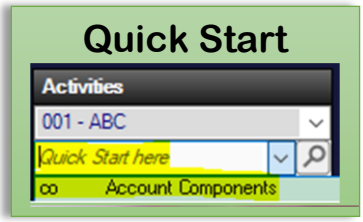
Report #2

- Restricted**?: No – Do Not include Restricted**
- Resource: **2-9**
- Sort Option: **b) Org, Fund, Resource**
- Click **Go** to generate report
- Report should be blank

Review Restricted Flag on Account Components

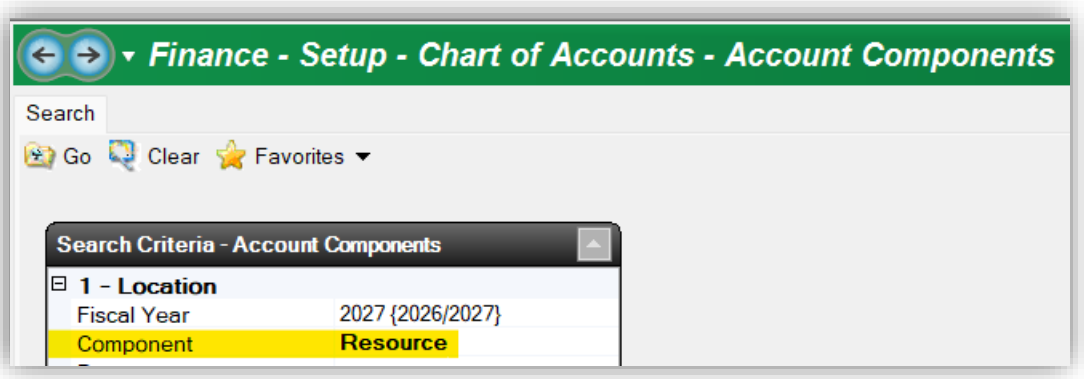
If the Fiscal13 is not blank with the filters on the previous page, then the Restricted Flag would need to be updated as Yes or No as needed. Contact your Fiscal Advisor to update Resource, Year, Goal and Function codes.

Go to Finance – Setup – Chart of Accounts – Account Components (Quick Start = co)

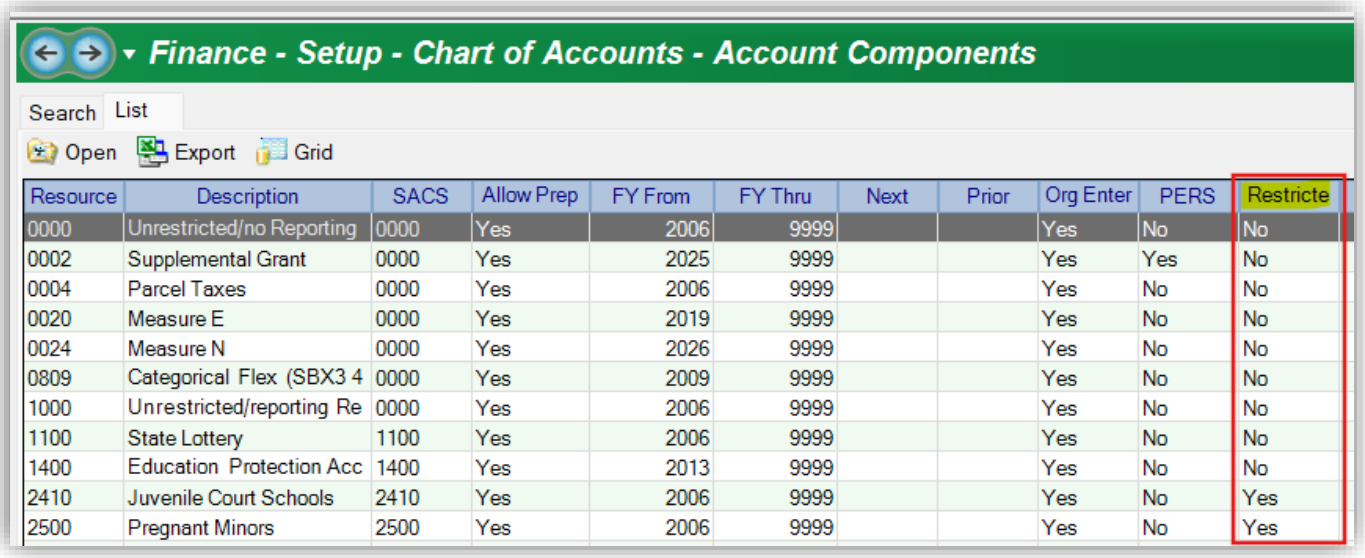


- **Component:** Resource
- Click Go to get a list

Note: For all components except Resource, the restricted flag should always be set to No.



- Open account component and change Restricted Flag to Yes or No as needed



Resource	Description	SACS	Allow Prep	FY From	FY Thru	Next	Prior	Org Enter	PERS	Restricte
0000	Unrestricted/no Reporting	0000	Yes	2006	9999			Yes	No	No
0002	Supplemental Grant	0000	Yes	2025	9999			Yes	Yes	No
0004	Parcel Taxes	0000	Yes	2006	9999			Yes	No	No
0020	Measure E	0000	Yes	2019	9999			Yes	No	No
0024	Measure N	0000	Yes	2026	9999			Yes	No	No
0809	Categorical Flex (SBX3 4	0000	Yes	2009	9999			Yes	No	No
1000	Unrestricted/reporting Re	0000	Yes	2006	9999			Yes	No	No
1100	State Lottery	1100	Yes	2006	9999			Yes	No	No
1400	Education Protection Acc	1400	Yes	2013	9999			Yes	No	No
2410	Juvenile Court Schools	2410	Yes	2006	9999			Yes	No	Yes
2500	Pregnant Minors	2500	Yes	2006	9999			Yes	No	Yes

If a component is changed from Restricted to Unrestricted or vice versa, any related account code strings will update

Reminders and Preparing Your Budget for the 2026-27 Interims and Multiyear Projections

Revenues and expenditures are subject to constant change. School district and charter budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the district or charter.

Budget assumptions are essential building blocks in a budget. Assumptions describe the premise and formulas used to calculate revenues and expenditures. They form a rational basis for updating the budget when conditions change. Budget analysis and monitoring is an ongoing, continuous process. As information develops, and conditions change during the fiscal year, assumptions will have to be updated and the budget will need to be revised.

The sequence of updating your budget for the interim report should include:

_____ Review enrollment based on 2026-27 actual data
- ☐ COE operated programs enrollment should be included.
- ☐ Are enrollment projections reasonable for multiyear projection purposes?
- ☐ What attendance ratio estimate is reasonable and attainable?

_____ Update Unduplicated Pupil Counts (UPC) for 2026-27 actual data
- ☐ Use Fall 1 census data for 1st Interim and **certified** Fall 1 census data for 2nd Interim.
- ☐ **CALPADS report 1.17 will include students who meet the UPC criteria, including students in grade TK who turn 4 by September 1, 2026.**
- ☐ Be mindful that any potential augmentations for the TK UPC will not be reflected in CALPADS. These adjustments will ultimately be included in the CDE's P-2 Principal Apportionment Exhibit.

_____ Recalculate LCFF revenue with revised enrollment, (including COE operated programs), ADA, unduplicated data, and updated property tax estimates
- ☐ Use P-1 or district estimates using PY actuals as base – be very thoughtful about property tax increases. Consider property tax forecasts from County Auditor's office included in property tax memos from SCOE.
- ☐ If receiving RPTTF funds, keep in mind that these are extremely volatile. SCOE recommends projecting 50% of the prior year's RPTTF amounts.
- ☐ Use the most recent LCFF calculator available at https://www.fcmat.org/lcff (See LCFF Calculator Section of this manual).
- ☐ TK ADA is included in the TK/K-3 ADA grade span, but is also reported separately as a TK add-on within the LCFF Data Entry tab

_____ K-3 Grade Span Adjustment (GSA)
- ☐ As a condition to receiving K-3 GSA funding, school districts must maintain an average K-3 class size of no more than 24 pupils by school site unless a collectively bargained alternative to the statutory K-3 GSA requirements has been agreed upon.
- ☐ Review adult-to-student ratios for TK classrooms. In 2026-27, the adult-to-student ratio is 1 to 10. School districts and charter schools are required to maintain an average TK class enrollment of not more than 24 students for each school site.

_____ Adjust for changes in conditions or priorities
- ☐ Including vacant positions, one-time funding sources, construction delays, planned purchases put on hold, changed assumptions since last reporting period, any new district projects not known at last reporting period, etc.

PREPARE - 1

_____ Adjust to updated revenue projections

☐ Find preliminary entitlements posted on CDE webpage http://www.cde.ca.gov/fg/aa.

☐ Be sure the revenues and expenditures for categorical and one-time funds align with the LEA's allocations (including revenue and expenditures recognized in prior years).

☐ Run a Fiscal 13b (by resource) and review each resource for updated information.

☐ Review local revenue (i.e. facilities use fees, daycare programs, food sales etc.).

_____ Recalculate or review Basic Aid Supplemental revenue (if applicable)

_____ Recalculate or review Basic Aid Choice revenue (if applicable)

_____ Review critical budget variables (audit adjustments, effects of AR and AP clearing, etc.)

_____ Review and update budget for Supplemental and Concentration grant dollars

☐ Do your budgets match your Local Control and Accountability Plan (LCAP) and are they easily identifiable? Have you coded consistently? Are expenses following the budget?

☐ Is your LCFF Carryover accounted for in your LCAP expenditures?

☐ Will your LEA meet the increased or improved services requirement (current year MPP + LCFF Carryover = 2027 required MPP)?

_____ Review year-to-date salary and benefits

☐ Adjust for current position control and encumbrances, include adjustments for vacancies and supplemental salaries and benefits.

☐ Review benefits for correct set up and rate adjustments.

☐ Use Fiscal 13b - run for resource updates to check % of salary and benefits used to date.

_____ Adjust between programs and line items

☐ As you adjust revenue, review and balance each resource (or management code if using that to identify other funding).

☐ Run a Fiscal 27 (Actuals = no) and review the budget by each resource and fund to ensure they are balanced.

_____ Review and adjust ending fund balance assignments

☐ Some assignments made in June can be eliminated or adjusted.

_____ Review and adjust your general ledger accounts (9xxx) as part of your preparation.

☐ Clear any Due to/Due from accounts.

☐ Verify payroll clearing accounts.

☐ Update AR & AP accruals as necessary.

_____ Monitor budget status of expenditures that are over and/or under projections

☐ Compare to prior year to determine trends, identify patterns and review financial history.

☐ Some reports to use: Fiscal 04 or 06 – See examples (Prepare – 3 and Prepare – 4)

_____ Monitor the impact of other funds – contributions to cafeteria, maintenance, debt payments

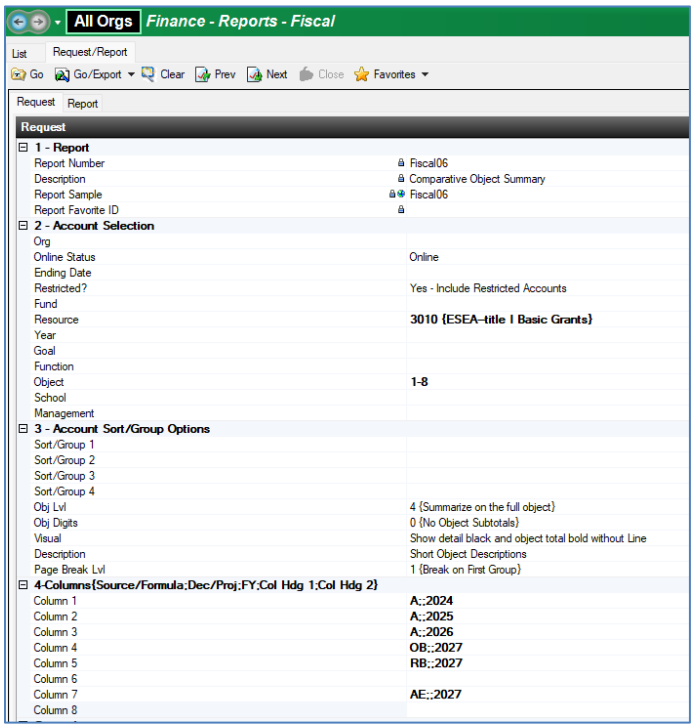
_____ Review Restricted Routine Maintenance calculation, if applicable. Statute excludes the following resource codes from the total general fund expenditures calculation: 3212-3214, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634, 7027, and 7690.

_____ Review budget for reasonableness. Be careful! Just because a budgeted item hasn't had any year-to-date activity doesn't mean you should delete the budget. Consider if the expense is only billed once at the end of the year or if an adjusting entry is made at year end (For example: Resource 1400).

_____ Run preliminary extracts into SACS. Look at TRC edits and correct in Frontline. If you need a little extra TLC for your TRC please contact your SCOE Advisor for individualized help!

Helpful reports to run for interim preparation:

1. Fiscal 13b – Financial Statement (by resource)
2. Fiscal 06a – Comparative Object Summary
3. Fiscal 04a – Comparative Account Summary by Object
4. Fiscal 26a – Fund Balance Summary (SACS)
5. Fiscal 27a – Fund / Resource Balance Recap
6. Fiscal 02a – Account Summary by Object-Balance



Report selection parameters for Fiscal 06a – Comparative Object Summary:

- Select fund and resource
- Set up columns by entering or selecting from drop down

Note: A sample of this report is provided below

Fiscal06a — **Comparative Object Summary**

Account Object Code		2023/24 Actuals	2024/25 Actuals	2025/26 Actuals	2026/27 Original Budget	2026/27 Revised Budget	2026/27 Actuals with Encum
Fund 01 - General Fund							
Revenue							
8290	All Other Feder	241,508.00	261,425.00	253,095.00	253,095	242,680	
Expense							
1100	Teachers' Salar	169,907.60	184,683.01	171,522.96			125.00
2100	Instructional A				160,871	160,872	87,735.64
3101	Benefits - Strs	39,192.12	41,851.15	32,867.91			23.87
3202	Benefits - Pers				42,469	42,465	21,347.46
3312	Benefits - Fica				9,973	9,974	5,439.67
3331	Benefits - Medi	2,963.51	3,165.62	2,452.42			1.81
3332	Benefits - Medi				2,333	2,333	1,272.11
3401	H & W Benefits	25,649.00	27,694.04	18,837.39			
3402	H & W Benefits				51	52	54.96
3501	Benefits - Sui	102.30	109.24	84.68			.06
3502	Benefits - Sui				79	80	43.87
3601	Benefits - Wcom	3,693.47	3,921.94	3,311.04			2.81
3602	Benefits - Wcom				3,089	3,089	1,974.11
4310	Instructional M			10,824.60	21,338	11,316	
5800	Contracted Serv				3,368	3,368	
7310	Indirect Csts/i			13,194.00	9,524	9,131	
	Total for Expense accounts	**241,508.00**	**261,425.00**	**253,095.00**	**253,095**	**242,680**	**118,021.37**
Total for Org 047 and Fund 01							
	Revenue	241,508.00	261,425.00	253,095.00	253,095	242,680	.00
	Expense	241,508.00	261,425.00	253,095.00	253,095	242,680	118,021.37
	Calc Ending Balance	.00	.00	.00	0	0	118,021.37-

Fiscal 04a using the same selection parameters as the 06a above:

Fiscal04a — **Comparative Account Summary by Object**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	2023/24 Actuals	2024/25 Actuals	2025/26 Actuals	2026/27 Original Budget	2026/27 Original Budget	2026/27 Actuals with Encum
Fund **01 - General Fund**						
Revenue						
01- 3010- 0- 0000- 0000- 8290- 000- 0000	38,580.00	23,229.00	19,220.00	18,572	18,572	.00
01- 3010- 0- 0000- 0000- 8290- 000- py00	6.00					
Total for Revenue accounts and Object 8290	**38,586.00**	**23,229.00**	**19,220.00**	**18,572**	**18,572**	**.00**
Expense						
01- 3010- 0- 4760- 1000- 1100- 601- 0000	14,383.53	6,384.90	6,234.23	7,710	7,710	9,550.86
01- 3010- 0- 4760- 1000- 1100- 602- 0000	14,574.53	6,381.90	7,921.08	7,710	7,710	9,550.86
Total for Object 1100	**28,958.06**	**12,766.80**	**14,155.31**	**15,420**	**15,420**	**19,101.72**
01- 3010- 0- 4760- 1000- 3101- 601- 0000	2,824.82	2,123.27	953.23	1,413	1,413	30.24
01- 3010- 0- 4760- 1000- 3101- 602- 0000	2,993.08	2,123.27	1,512.94	1,413	1,413	30.28
Total for Object 3101	**5,817.90**	**4,246.54**	**2,466.17**	**2,826**	**2,826**	**60.52**
01- 3010- 0- 4760- 1000- 3331- 601- 0000	212.76	151.05	65.54	107	107	135.43
01- 3010- 0- 4760- 1000- 3331- 602- 0000	225.39	151.05	108.00	107	107	135.51
Total for Object 3331	**438.15**	**302.10**	**173.54**	**214**	**214**	**270.94**

Fiscal 02 or 05 to spot large difference in the budget:

Fiscal02a — **Account Summary by Object-Balance**

Balances through June (12) — **Fiscal Year 2026/27**

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund **01 - General Fund,** Resource **0000 - Unrestricted/no**						
01- 0000- 0- 1110- 1000- 1100- 600- ELED	Teachers' Salar,Instructi	651,943.00	677,135.00	518,429.61	115,206.5	43,498.81
	Total for Object 1100	**651,943.00**	**677,135.00**	**518,429.61**	**115,206.5**	**43,498.81**
01- 0000- 0- 1110- 1000- 1120- 600- I NDP	Certificated-ad,Instructi	700.00	700.00			700.00
	Total for Object 1120	**700.00**	**700.00**	**.00**	**.0**	**700.00**
01- 0000- 0- 1110- 1000- 1140- 600- SUBS	Teacher Substit,Instructi	6,000.00	6,000.00			6,000.00
	Total for Object 1140	**6,000.00**	**6,000.00**	**.00**	**.0**	**6,000.00**
01- 0000- 0- 0000- 2700- 1300- 600- SCAD	Cert Suprvsrs',School Adm	139,862.00	139,862.00	107,473.86	35,824.6	3,436.48-
01- 0000- 0- 0000- 7150- 1300- 600- DI ST	Cert Suprvsrs',Superinten	34,965.00	34,965.00	26,868.42	8,956.1	859.56-
	Total for Object 1300	**174,827.00**	**174,827.00**	**134,342.28**	**44,780.7**	**4,296.04-**
	Total for Resource 0000 and Expense accounts				**159,987.3**	**45,902.77**
Fund **01 - General Fund,** Resource **1400 - EPA**						
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT					**xpenditure**	**Account Balance**
01- 1400- 0- 1110- 1000- 1100- 600- ELED	Te					
	Total for Resource 1400, Exper				**.0**	**.00**
Fund **01 - General Fund,** Resource **3327 - SpEdMentalHeal**						
01- 3327- 0- 5770- 3120- 1200- 600- PSYC	Ce					1,597.00
	Total for Resource 3327, Exper				**.0**	**1,597.00**
Fund **01 - General Fund,** Resource **4035 - Nclb-title Ii-t**						
01- 4035- 0- 1110- 1000- 1100- 600- ELED	Teachers' Salar,Instructi	431.00	431.00			431.00
	Total for Resource 4035, Expense accounts and Object 1100	**431.00**	**431.00**	**.00**	**.0**	**431.00**
Fund **01 - General Fund,** Resource **5810 - Other Federal-r**						
01- 5810- 0- 1110- 1000- 1100- 600- LLI N	Teachers' Salar,Instructi	20,569.00	20,569.00	16,828.83	3,739.7	.43
	Total for Resource 5810, Expense accounts and Object 1100	**20,569.00**	**20,569.00**	**16,828.83**	**3,739.7**	**.43**
Fund **01 - General Fund,** Resource **6500 - Special Educati**						
01- 6500- 0- 5770- 1120- 1100- 600- SPED	Teachers' Salar,Spec Ed-r	61,706.00	61,706.00	50,486.40	11,219.2	.40
	Total for Object 1100	**61,706.00**	**61,706.00**	**50,486.40**	**11,219.2**	**.40**
01- 6500- 0- 5770- 1120- 1110- 600- PSYC	Cert, Add'l Ser,Spec Ed-r		1,597.00			1,597.00
	Total for Object 1110	**.00**	**1,597.00**	**.00**	**.0**	**1,597.00**
01- 6500- 0- 5770- 3120- 1200- 600- PSYC	Cert Pupil SP,Psychologic	4,420.00	4,420.00	11,223.81	2,494.1	9,297.99-

Focus on the Account Balance
- What is the reason for the balance?
- Vacant position still planning to fill?
- Vacant position that will not be filled?
- Time card position?
- Expenditure coded to the wrong account?

Selection: Grouped by Account Type, Filtered by User Permissions and (Org = 61, Online/Offline = N, Fiscal Year = 2027, Unposted JEs? = N, Assets and Liabilities? = N, Restricted? = Y, Fund = 01, Object = 1, Object Digits = 4, Page Break Level =)

ERP for California

Page 1 of 2

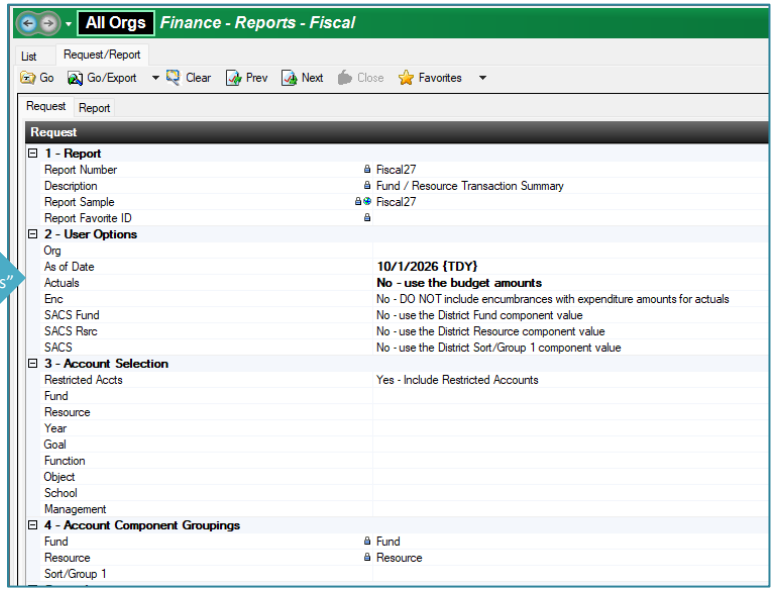
Fiscal 26 is useful for balancing your MYP spreadsheet to Frontline & can be filtered to isolate Restricted vs Unrestricted budgets for the MYP:

Fiscal26a — **Fund Balance Summary (SACS)**

Fund 01 - General Fund					Fiscal Year 2027 through 06/30/2027	
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	597,295.00	14,473.00		582,822.00	98%
Federal Revenue	(8100-8299)	16,577.00	(4,314.23)		20,891.23	126%
Other State Revenue	(8300-8599)	179,894.00	16,304.10		163,589.90	91%
Other Local Revenue	(8600-8799)	263,705.00	14,167.09		249,537.91	95%
Total Revenues		**1,057,471.00**	**40,629.96**		**1,016,841.04**	**96%**
EXPENDITURES						
Certificated Salaries	(1000-1999)	382,566.00	74,957.59	304,179.15	3,429.26	1%
Classified Salaries	(2000-2999)	223,359.00	48,253.49	165,521.04	9,584.47	4%
Employee Benefits	(3000-3999)	322,477.00	61,878.73	231,721.34	28,876.93	9%
Books and Supplies	(4000-4999)	57,778.00	9,170.87	.00	48,607.13	84%
Services & Operating Expenses	(5000-5999)	329,158.00	46,574.37	1,000.00	281,583.63	86%
Other Outgo	(7100-7299, 7400-7499)	340.00	.00	.00	340.00	100%
Total Expenditures		**1,315,678.00**	**240,835.05**	**702,421.53**	**372,421.42**	**28%**
Operating Surplus/(Deficit)		**(258,207.00)**	**(200,205.09)**	**(902,626.62)**		
OTHER FINANCING SOURCES/USES						
Interfund Transfers Out	(7600-7629)	5,000.00	.00	.00	5,000.00	100%
Total Other Financing Sources/Uses		**(5,000.00)**	**.00**	**.00**	**(5,000.00)**	**100%**
Net Surplus/(Deficit)		**(263,207.00)**	**(200,205.09)**	**(902,626.62)**		
Beginning Fund Balance		**1,047,961.00**	**1,047,962.30**	**1,047,962.30**		
Net Ending Fund Balance		**784,754.00**	**847,757.21**	**145,335.68**		
**** calculated ****						
Components of Ending Fund Balance						
Undesignated/unappropriated - 9790		784,754.00	.00			
Ending Fund Balance		**784,754.00**	**.00**			

Fiscal 27 is useful for checking carryover and balancing resources:

Flip Actuals to
"No – use the budget amounts"



Fiscal27a — **Fund / Resource Transaction Summary**

As of 10/01/2026 — **Fiscal Year 2026/27 Budget**

Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 01 - General Fund						
0000	Unrestricted	1,019,609.49	784,930.00	740,064.00	44,866.00	1,064,475.49
1100	State Lottery	9,077.76	6,975.00	3,457.00	3,518.00	12,595.76
1400	Education Protection Account	.00	7,402.00	7,402.00	.00	.00
2600	Expanded Learning Opp Program	45,512.29	100,000.00	112,439.00	12,439.00-	33,073.29
3310	Sp Ed-idea Bas Grnt Entl	.00	4,389.00	4,389.00	.00	.00
4035	Title II-Support Effec Instr	.00	11,570.00	11,570.00	.00	.00
5810	REAP Grant	.00	10,722.00	10,722.00	.00	.00
6019	Student Support & PD BG	6,875.00	.00	.00	.00	6,875.00
6053	Child Dev Prekinder Plan & Imp	.00	2,000.00	2,000.00	.00	.00
6300	Lottery-Instructional Matls	10,084.88	3,010.00	1,200.00	1,810.00	11,894.88
6500	Special Education	47,288.55	122,001.00	121,431.00	570.00	47,858.55
6546	Mental Health-Related Services	.00	3,152.00	1,446.00	1,706.00	1,706.00
6770	Arts & Music in Schools	4,036.00	4,036.00	4,036.00	.00	4,036.00
7399	LCFF Equity Multiplier	50,077.31	.00	.00	.00	50,077.31
7435	Learning Recovery Block Grant	13,675.51	.00	8,367.00	8,367.00-	5,308.51
7690	STRS On-Behalf Pension	.00	13,650.00	13,650.00	.00	.00
7810	Other State	608.00	.00	.00	.00	608.00
9030	SBHIP Needs Assessment	118,120.93	.00	17,000.00	17,000.00-	101,120.93
9090	RESIG Safety Credit	896.13	248.00	.00	248.00	1,144.13
	Total for Fund 01	**1,325,861.85**	**1,074,085.00**	**1,059,173.00**	**14,912.00**	**1,340,773.85**
Fund 08 - Student Activity Fund						
8210	Student Activity Funds	4,641.56	.00	.00	.00	4,641.56
Fund 14 - Deferred Maintenance Fund						
0000	Unrestricted	60,233.01	23,000.00	.00	23,000.00	83,233.01
Fund 17 - Special Reserve Fund						
0000	Unrestricted	209,118.40	4,500.00	.00	4,500.00	213,618.40
	Total for Org	**1,599,854.82**	**1,101,585.00**	**1,059,173.00**	**42,412.00**	**1,642,266.82**

Section 2 - Update Budget

You are looking to present the most up to date financial position of your district as of **October 31st**. You will need to review and update your budget to begin the Interim process.

There are different methods that can be used within the system to update your budget for Interims or at any time you would need to make significant adjustments to your budget.

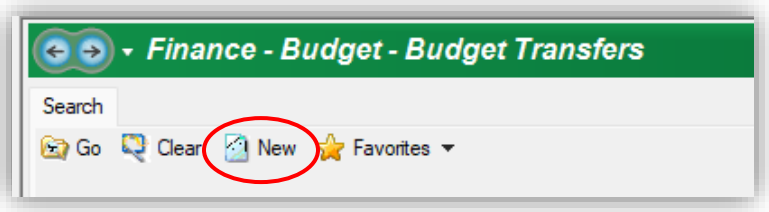
Budget Transfers, Journal Entry Import Budget Revision, Budget Model Revision or a combination of these.

Budget Transfer Method

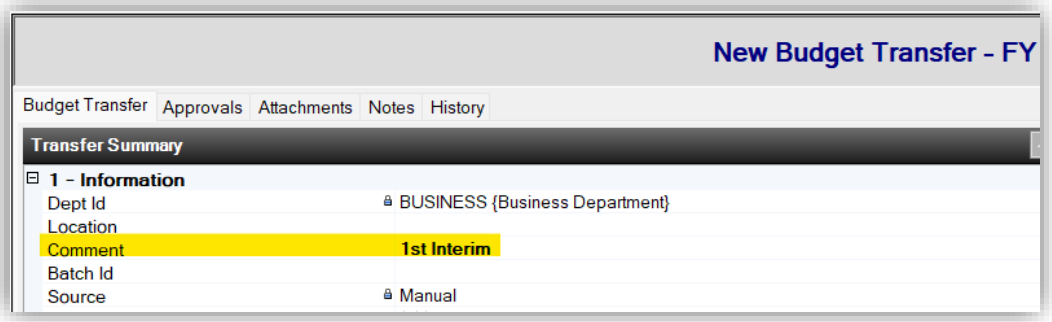
This is the typical way that Budget Revisions are posted throughout the fiscal year to change the budget.

Go to Finance – Budget – Budget Transfers

- Click New

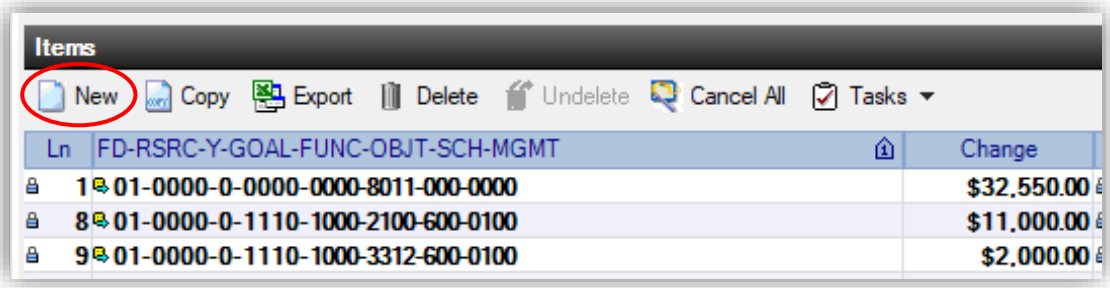


- Enter Comment (This is searchable, so be logical)



In **Items** Section

- Click New to add account information to be revised

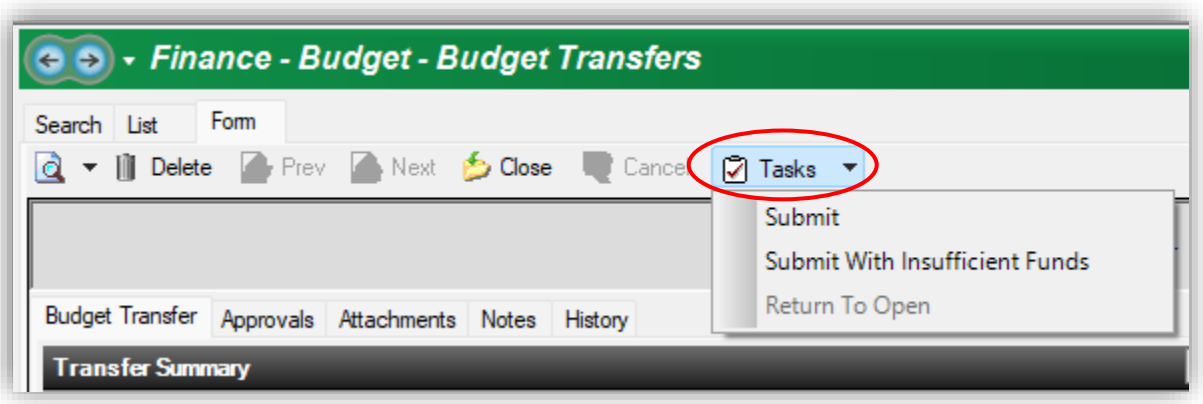


- In the ***Change*** column enter a positive amount to increase or negative amount to decrease accounts as needed

Post Budget Transfer

Review Budget Transfer prior to posting by using the Preview Item Button  for snapshot.

- Go to Tasks to Submit or Approval Override depending on permissions

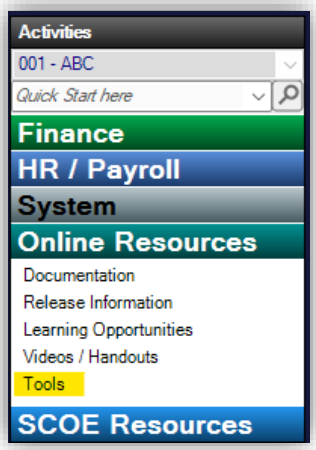




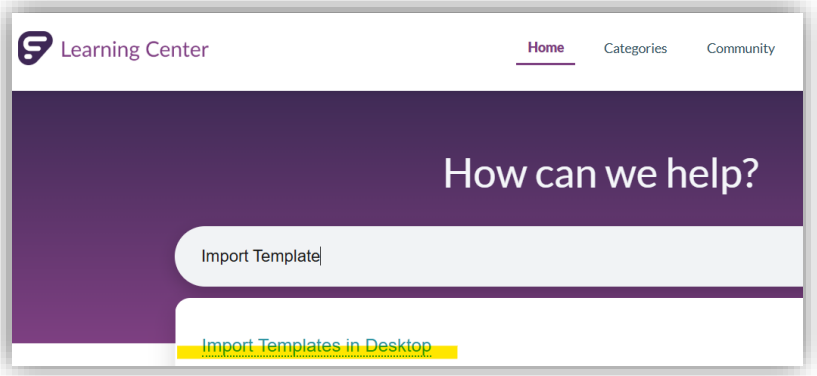
Repeat the Budget Transfer Method again and again, over and over and over until you have made all your adjustments *OR* use the Journal Entry Import Budget Revision or Budget Model Revision for mass updating

Journal Entry Import Budget Revision Method

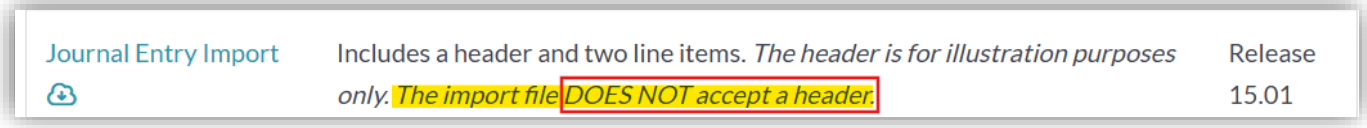
This method works well when you've already created a spreadsheet for budget changes. It's ideal for mass updates, and you can export data from the system as a starting point to create the JE Import. This version uses Debit/Credit entries to increase or decrease amounts, rather than the "Change" field used in Budget Transfers. Be sure to use the most up-to-date Import Template File from Frontline ERP Online Resources.



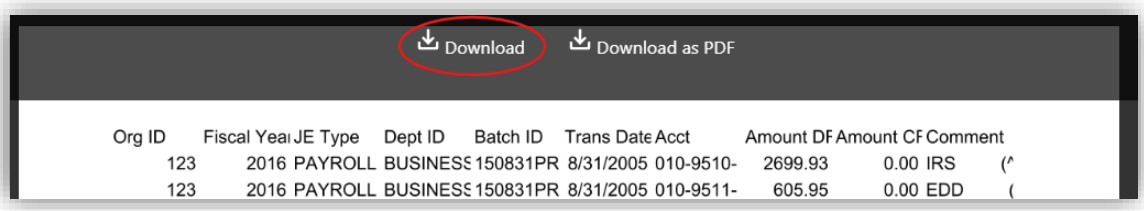
- Search for Import Template
- Click on Import Templates in Desktop

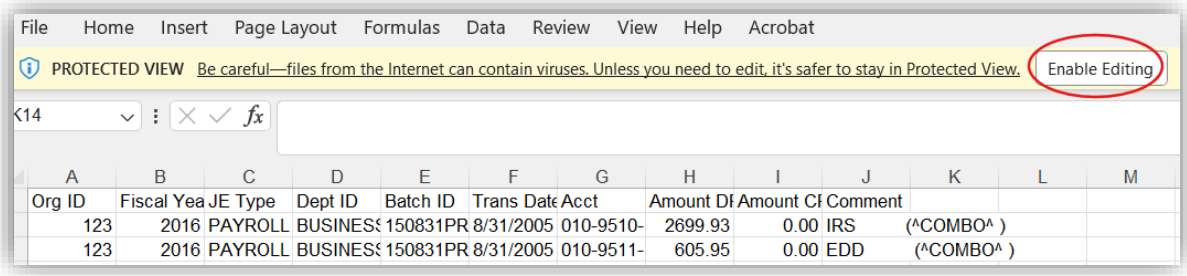


- Scroll down to Journal Entry Import to download
- Important: Includes a Header that will need to be removed prior to import



- This will redirect to Salesforce, then click on Download

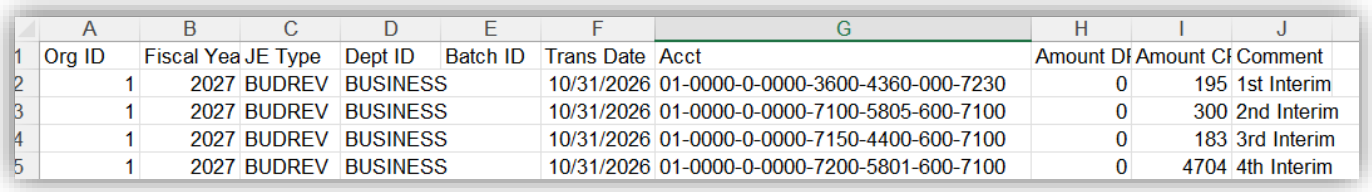




- Locate Journal Entry Import file in Downloads, Open, Enable Editing and Remove exampl

Journal Entry Import Requirements

Columns and data required to format an Excel spreadsheet for import into the Journal Entry Import Process for Budget Revisions in the system are as follows:



	A	B	C	D	E	F	G	H	I	J
1	Org ID	Fiscal Yea	JE Type	Dept ID	Batch ID	Trans Date	Acct	Amount DI	Amount CI	Comment
2	1	2027	BUDREV	BUSINESS		10/31/2026	01-0000-0-0000-3600-4360-000-7230	0	195	1st Interim
3	1	2027	BUDREV	BUSINESS		10/31/2026	01-0000-0-0000-7100-5805-600-7100	0	300	2nd Interim
4	1	2027	BUDREV	BUSINESS		10/31/2026	01-0000-0-0000-7150-4400-600-7100	0	183	3rd Interim
5	1	2027	BUDREV	BUSINESS		10/31/2026	01-0000-0-0000-7200-5801-600-7100	0	4704	4th Interim

Column A – Org Id field: Numeric

Column B – Fiscal Year 2027

Column C – Journal Type = *BUDREV*

Column D – Department Id **Example:** Business

Column E – No entry for Batch ID

Column F – Transaction Date formatted as **XX/XX/XXXX** requires slashes **/**

Column G – Full account string with dashes (up to 60 characters)

Column H – Debit field used to change the budget (No formulas or commas allowed)

Column I – Credit field used to change the budget (No formulas or commas allowed)

- Each Debit/Credit field must have an amount or 0.00

Column J – Description needed if you require a different description per line

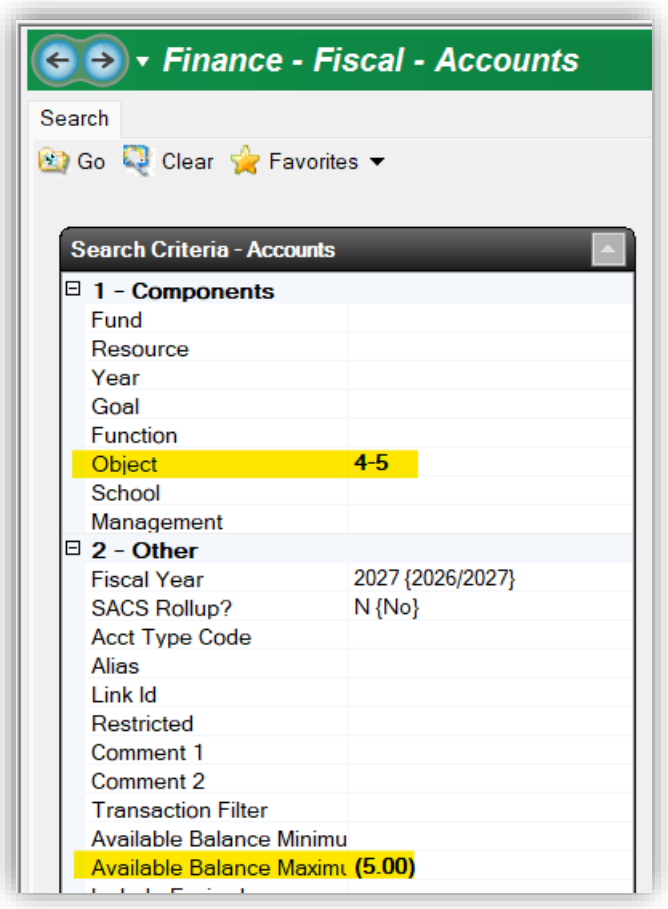
Debits and Credits for JE Import Budget Revisions explained			
Account Type	Account Range	Debit	Credit
Expense	1000-7999	Decreases Budget	Increases Budget
Revenue	8000-8999	Increases Budget	Decreases Budget

- Save the file as both an Excel file and a .csv (Comma delimited) (*.csv) file.
- Remove Header in .csv file and Save/Close before importing
- Once the file is saved, go to the Journal Import activity

Export Data to Create Import File

Data can be exported from Accounts to create the import file, if you do not already have a spreadsheet.

Go to Finance – Fiscal – Accounts



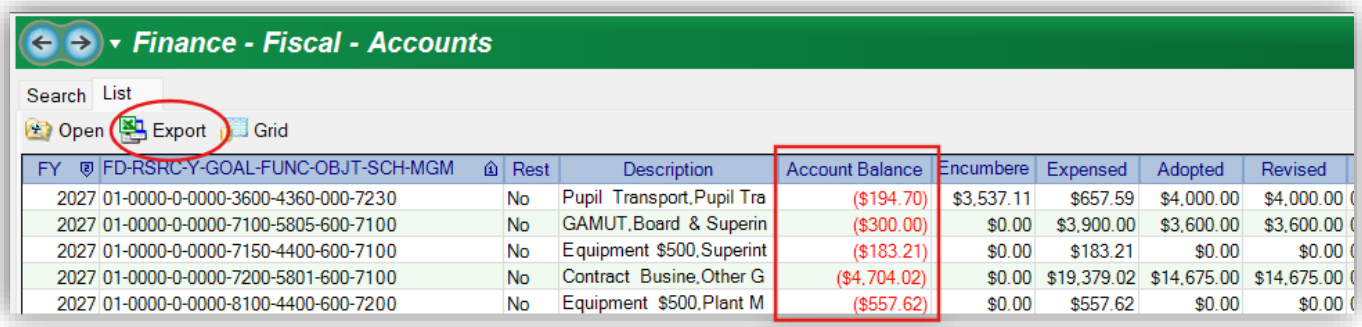
Enter Accounts Components to filter and narrow search in **Section 1 – Components**

Ability to search for negative accounts in **Section 2 – Other**

Example Search Criteria:

- **Object:** 4-5
- **Available Balance Maximum:** Example -5.00
- **Click Go** to generate the list

- Review the list and Account Balances
- Click Export to export to Excel



FY	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGM	Rest	Description	Account Balance	Encumbere	Expensed	Adopted	Revised
2027	01-0000-0-0000-3600-4360-000-7230	No	Pupil Transport,Pupil Tra	($194.70)	$3,537.11	$657.59	$4,000.00	$4,000.00
2027	01-0000-0-0000-7100-5805-600-7100	No	GAMUT,Board & Superin	($300.00)	$0.00	$3,900.00	$3,600.00	$3,600.00
2027	01-0000-0-0000-7150-4400-600-7100	No	Equipment $500,Superint	($183.21)	$0.00	$183.21	$0.00	$0.00
2027	01-0000-0-0000-7200-5801-600-7100	No	Contract Busine,Other G	($4,704.02)	$0.00	$19,379.02	$14,675.00	$14,675.00
2027	01-0000-0-0000-8100-4400-600-7200	No	Equipment $500,Plant M	($557.62)	$0.00	$557.62	$0.00	$0.00

Example Export of Accounts

From the export, select the accounts to copy and paste into the JE Import Template file in the Acct fields. You can manually enter the amount in the Amount CR (Credit) fields to increase the budget, and manually enter 0.00 in Amount DB (Debit) fields. Or convert the negative numbers to positive, copy and paste values only into the JE Import File.

For JE Budget Revision Type in Expense Accounts, Debit will decrease the budget and Credit will increase the budget.

FY	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Rest	Descriptio	Account Balance
2027	01-0000-0-0000-3600-4360-000-7230	FALSE	Pupil Tran	-194.7
2027	01-0000-0-0000-7100-5805-600-7100	FALSE	GAMUT,Bo	-300
2027	01-0000-0-0000-7150-4400-600-7100	FALSE	Equipment	-183.21
2027	01-0000-0-0000-7200-5801-600-7100	FALSE	Contract B	-4704.02
2027	01-0000-0-0000-8100-4400-600-7200	FALSE	Equipment	-557.62
2027	01-0000-0-0000-8100-5800-600-7200	FALSE	Other Svcs	-1160
2027	01-0000-0-0000-8200-5520-600-7300	FALSE	Electricity,	-3000

Example JE Import Template

	A	B	C	D	E	F	G	H	I
1	Org ID	Fiscal Yea	JE Type	Dept ID	Batch ID	Trans Date	Acct	Amount DR	Amount CR
2							01-0000-0-0000-3600-4360-000-7230	0	195
3							01-0000-0-0000-7100-5805-600-7100	0	300
4							01-0000-0-0000-7150-4400-600-7100	0	183
5							01-0000-0-0000-7200-5801-600-7100	0	4704
6							01-0000-0-0000-8100-4400-600-7200	0	558
7							01-0000-0-0000-8100-5800-600-7200	0	1160
8							01-0000-0-0000-8200-5520-600-7300	0	3000

Enter the Org Id, Fiscal Year, JE Type: BUDREV: Dept ID: BUSINESS; Trans Date 10/31/2026 and carry down, then enter the Comment and carry down to complete the lines.

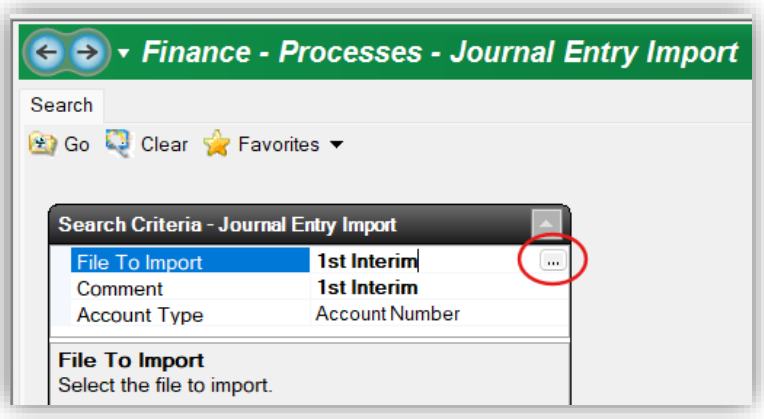
	A	B	C	D	E	F	G	H	I	J
1	Org ID	Fiscal Year	JE Type	Dept ID	Batch ID	Trans Date	Acct	Amount DR	Amount CR	Comment
2	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-0000-7100-5805-600-7100	0	125	1st Interim
3	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-0000-7100-5823-600-7100	0	3000	1st Interim
4	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-0000-8200-5806-600-7300	0	10	1st Interim
5	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-0000-8700-5600-000-0000	0	746.04	1st Interim
6	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-1110-1000-5632-600-0100	0	744	1st Interim
7	01	2026	BUDREV	BUSINESS		10/31/2025	01-0000-0-1110-1000-5800-600-0100	0	200	1st Interim

- Save as Excel for a working document
- Remove the header
- Save as .csv (Comma delimited)
- Close the file and remember where it's saved
- Now you are ready to import the JE Import file

Import Data into Journal Entry Import

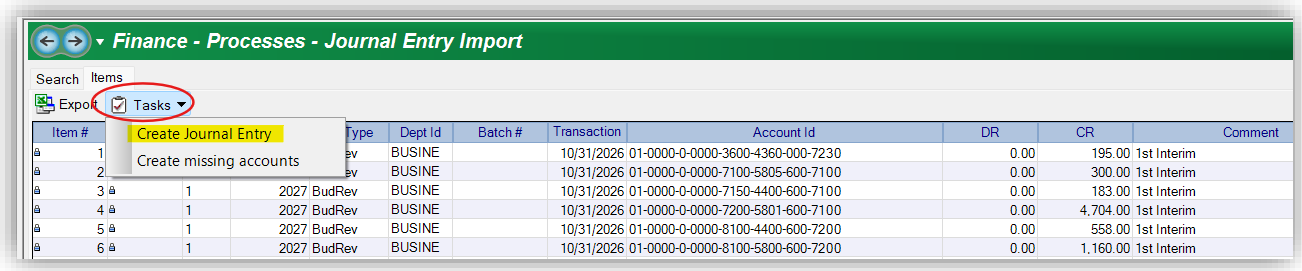
Go to Finance – Processes – Journal Entry Import

- Click in File to Import field  to locate the .csv file
- Comment: Enter Comment
- Account Type: Account Number
- Click Go

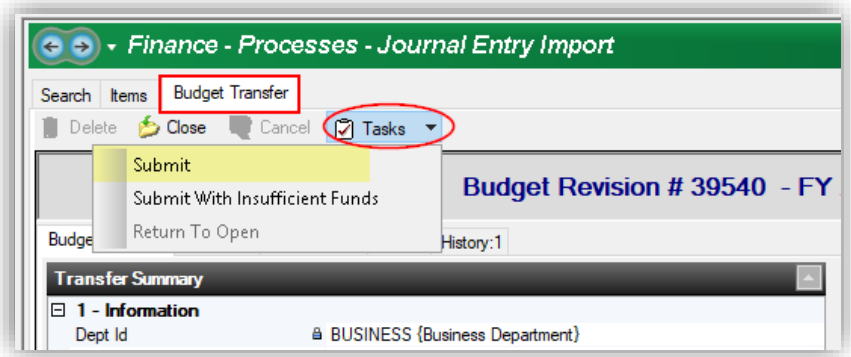


Review the import before going to the next step

- If there are errors, you will need to re-create the file
- Most common error is forgetting to remove the header so there will be an error for every line
- Use Tasks to Create Journal Entry



- This will create a Budget Transfer Tab in the JE Import Activity
- Go to Tasks to Submit the Budget Transfer or
- “Close” to Save and review in the Budget Transfers Activity

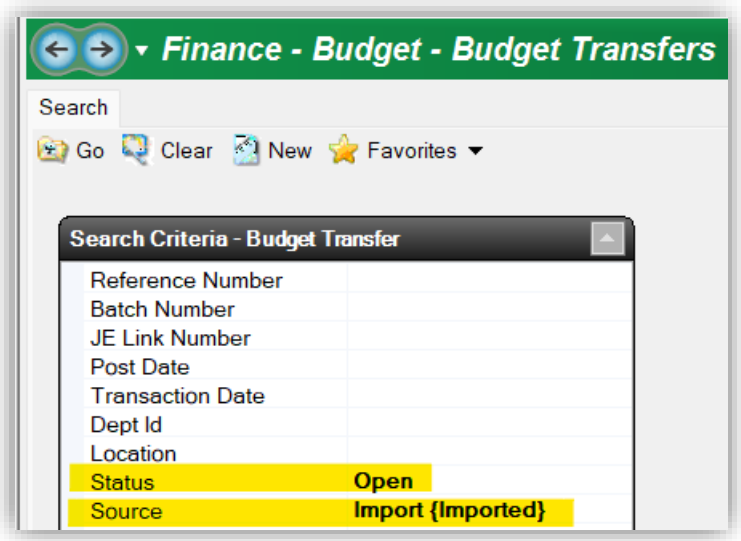


Locate Journal Entry Import

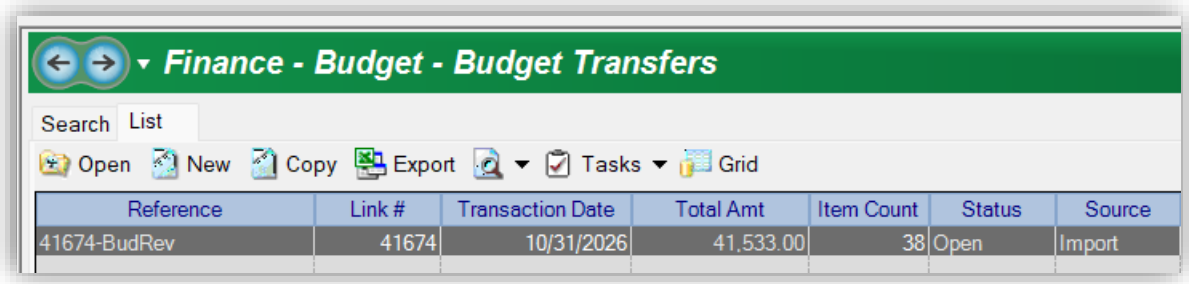
Go to Finance – Budget – Budget Transfers

Search Criteria:

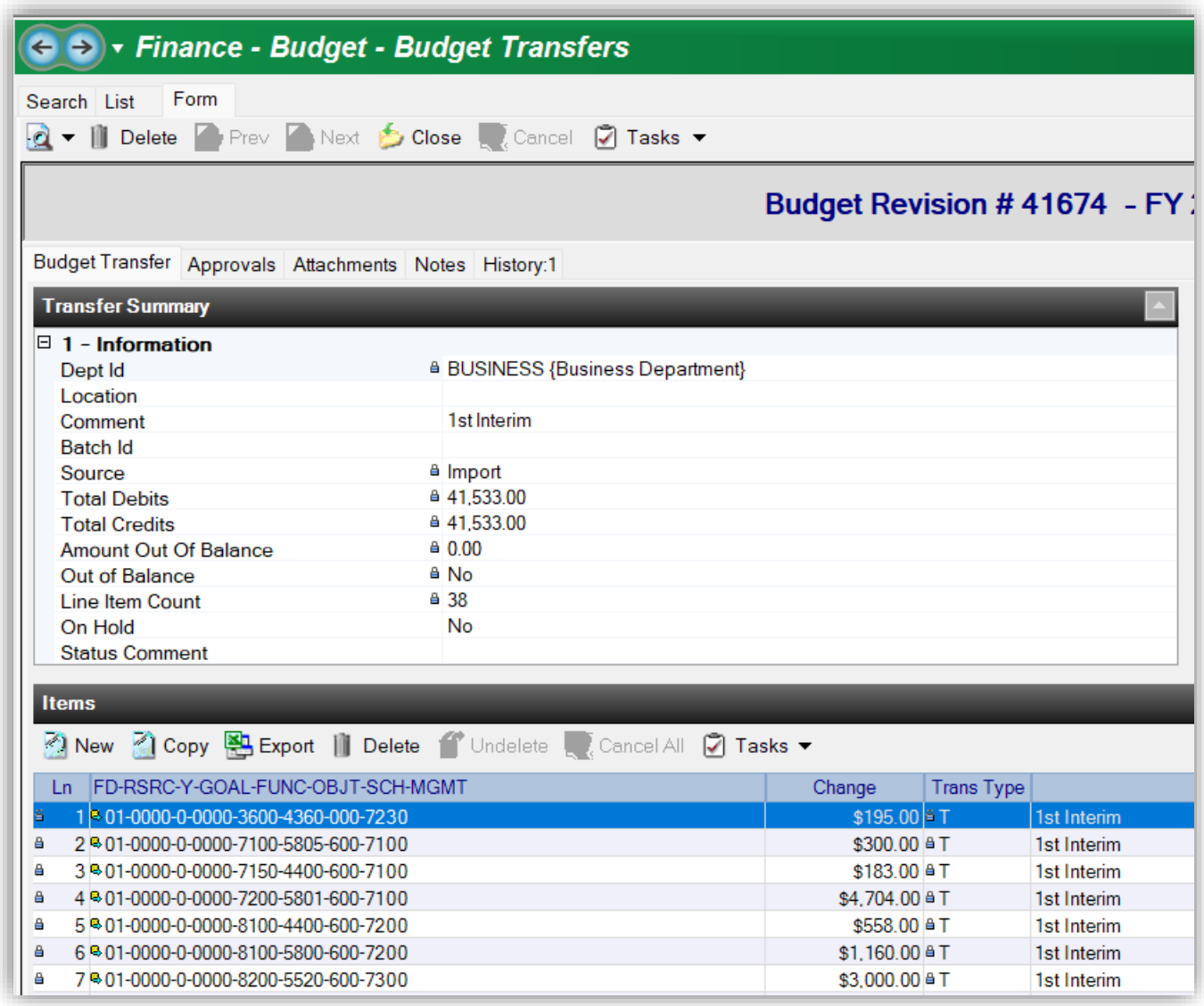
- **Status:** Open
- **Source:** Import
- Click Go



- Highlight and click Open



Review Budget Revision



- Open the Budget Revision
- In an account lookup you can see in the Change field for Expense Accounts as positive (Increase) or negative (Decrease)
- Edits allowed as needed
- Go to Tasks to Submit or Approval Override based on permissions

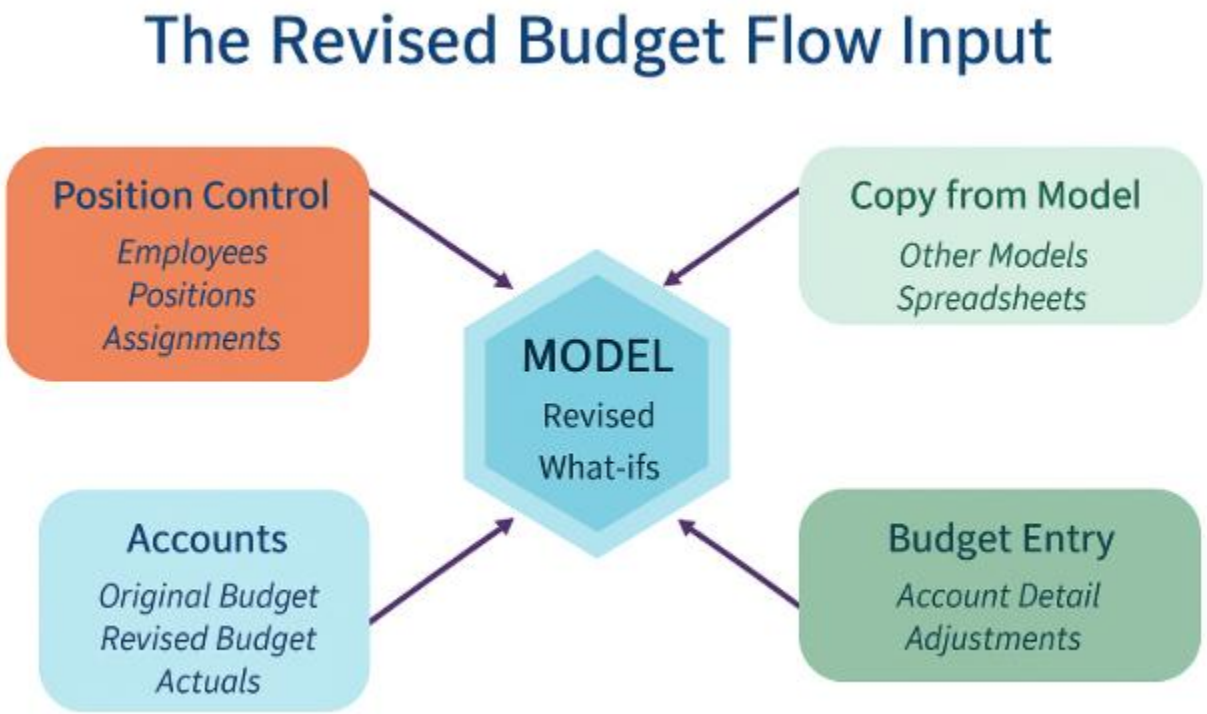
Budget Model Revision Method

Budgeting is designed to provide a flexible environment in which you can develop and manage various budget scenarios. We call these scenarios, “models.” In the software, you can create as many models as you want, for an original budget or a revision budget, with each model based on a different set of assumptions.

A Budget Revision Model is similar to the Original Budget Model used for the Adopted Budget.

Each model contains “copies” of the actual account records. In this way, you can budget, revise and revise again without affecting actual account balances. Each model also contains the contribution object codes and rates for automatically calculating benefits.

Budget models are created using the ***Finance – Budget –Budget Management*** activity, but before you get started you will want to review HR/Payroll records.



Budget Revision Model Checklist



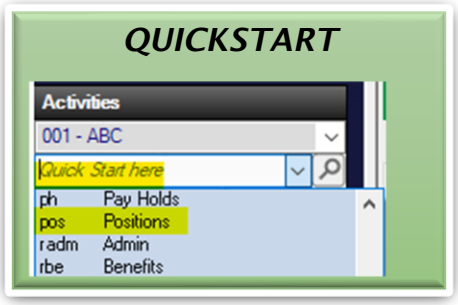
- Review Positions
- Review Salary Schedules
- Review Benefit Providers
    - Initiate Pay
- Create a Revised Budget Model
- Load Position Control Amounts
    - Load Salary Records from HR
    - Load Vacancies
        - If Errors Review the Budget52 Vacancy Validation Report
- Copy Revised Budget Expenditures
    - Copy from Accounts: Revised
- Update accounts using Perform Change options
- Review and Recompute Contributions
- Update in Budget Entry for Individual Accounts
- Review the model using snapshots
- Balance the model using budget reports to check your work
- Post the model to create a Budget Revision JE
- Review the JE using the Budget Transfer activity

Review Positions Prior to Loading in a Budget Model

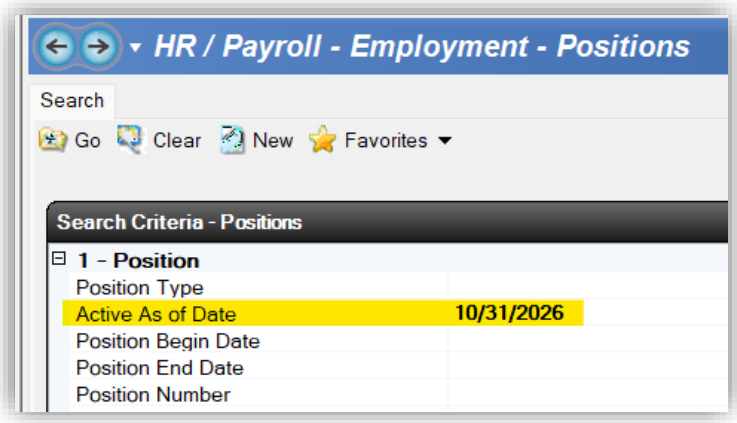
Start by updating position control with any new positions or position changes in 2026/2027. You may have already done this throughout the start of the fiscal year.

As this is updated, the funds will become encumbered when Payroll is processed, however, the system doesn't automatically update the Budget. Budget updates must be done and its recommended to use the Budget Model Revision Method.

Go to HR/Payroll – Employment – Positions

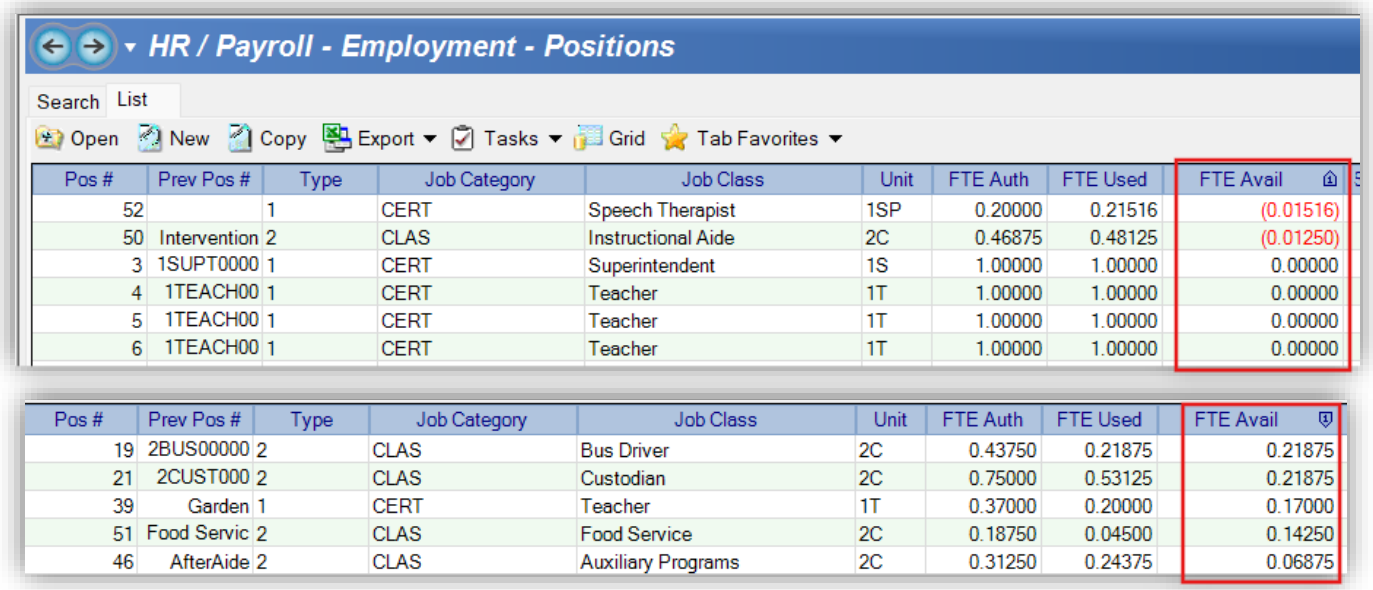


- The Active "As of" Date will default to today's date or can be changed
- Click Go to get a list of current positions
- Or use the Search Criteria to narrow your search



Review FTE Available, positive indicates Vacancies, negative indicates Assignment FTE is more than the position is authorized.

Should the FTE Authorized be changed or do you want to budget for vacancies?



Pos #	Prev Pos #	Type	Job Category	Job Class	Unit	FTE Auth	FTE Used	FTE Avail
52		1	CERT	Speech Therapist	1SP	0.20000	0.21516	(0.01516)
50	Intervention	2	CLAS	Instructional Aide	2C	0.46875	0.48125	(0.01250)
3	1SUPT0000	1	CERT	Superintendent	1S	1.00000	1.00000	0.00000
4	1TEACH00	1	CERT	Teacher	1T	1.00000	1.00000	0.00000
5	1TEACH00	1	CERT	Teacher	1T	1.00000	1.00000	0.00000
6	1TEACH00	1	CERT	Teacher	1T	1.00000	1.00000	0.00000

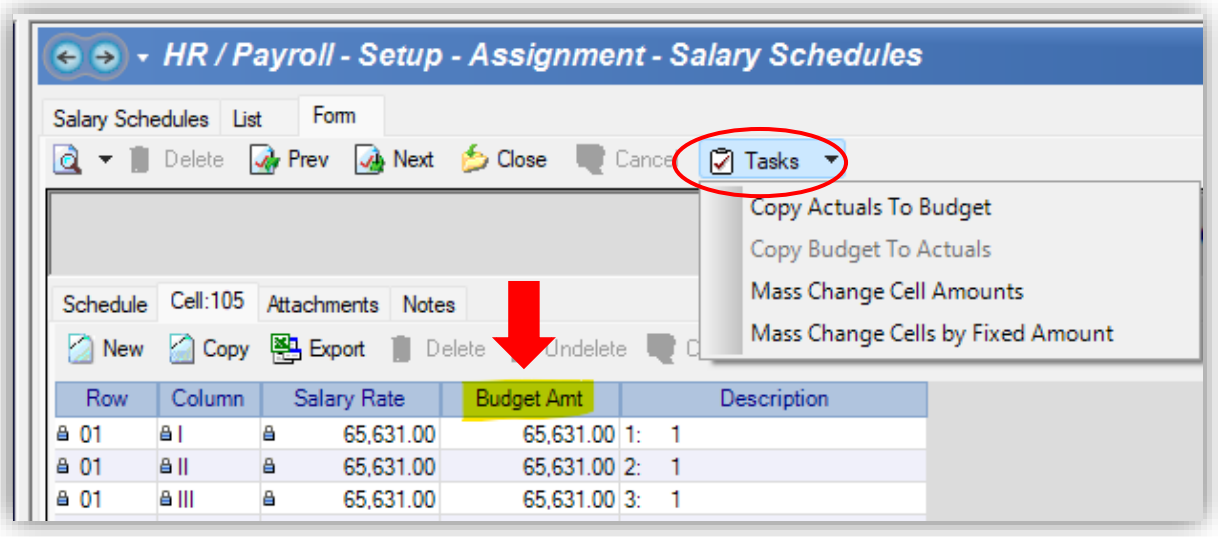
Pos #	Prev Pos #	Type	Job Category	Job Class	Unit	FTE Auth	FTE Used	FTE Avail
19	2BUS00000	2	CLAS	Bus Driver	2C	0.43750	0.21875	0.21875
21	2CUST000	2	CLAS	Custodian	2C	0.75000	0.53125	0.21875
39	Garden	1	CERT	Teacher	1T	0.37000	0.20000	0.17000
51	Food Servic	2	CLAS	Food Service	2C	0.18750	0.04500	0.14250
46	AfterAide	2	CLAS	Auxiliary Programs	2C	0.31250	0.24375	0.06875

Review Salary Schedules

The Budget Column in Salary Schedules can be used for projections and will not affect current salaries. If your District is in the middle of negotiations, this is a great tool to mass update the salary schedule, update salaries and benefit based on projections only.

Go to HR/Payroll – Setup – Assignment – Salary Schedules

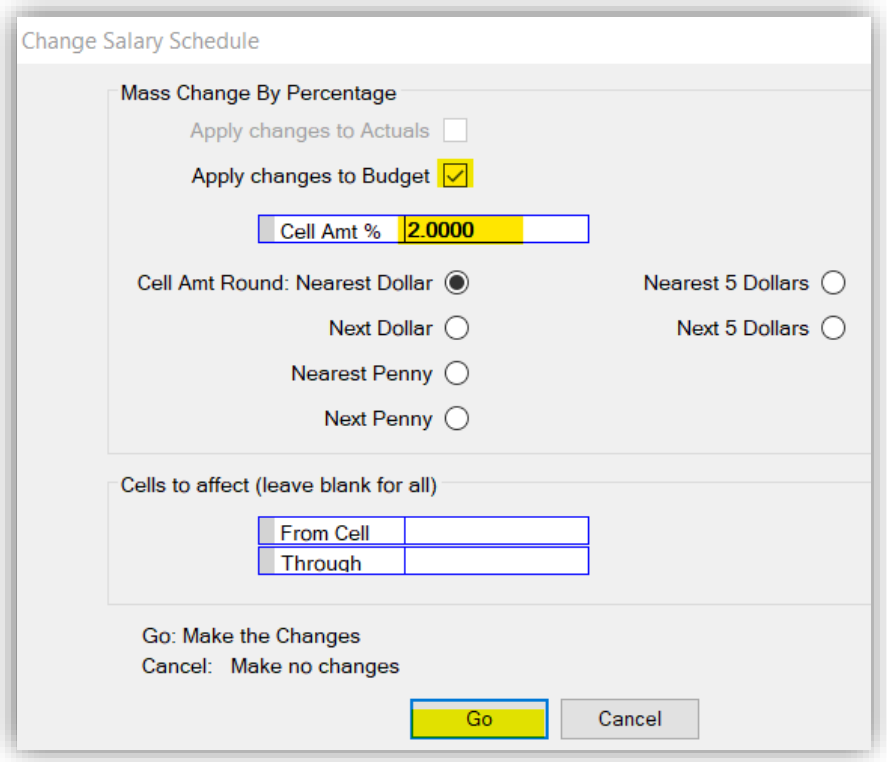
- Confirm Salary Schedule Budget Amt column is populated as expected
- The Budget Amt can be blank or the same, but should not be less than the actual Salary Rates, unless you are decreasing salaries
- The Budget Column can be used for projections and will not affect current salaries

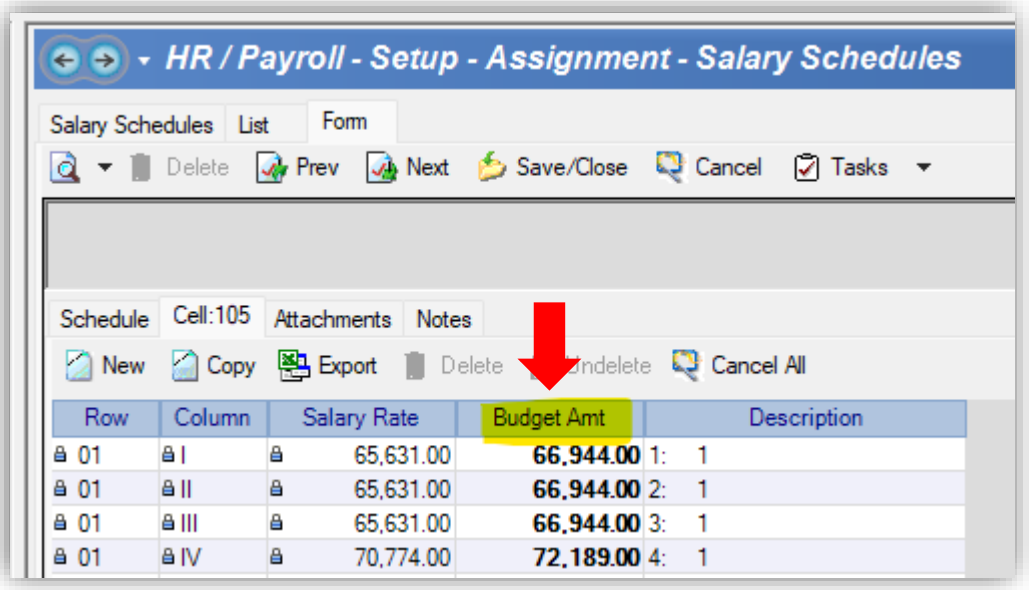


- If the Salary Rate and Budget Amt are different, go to Tasks to Copy Actuals to Budget
  - Save/Close
- Go to Tasks again choose Mass Change the Cell Amounts or Mass Change Cells by Fixed Amount

Example Mass Change By Percentage

- Apply Changes to Budget
- Enter the Cell Amt %
- Click Go to calculate





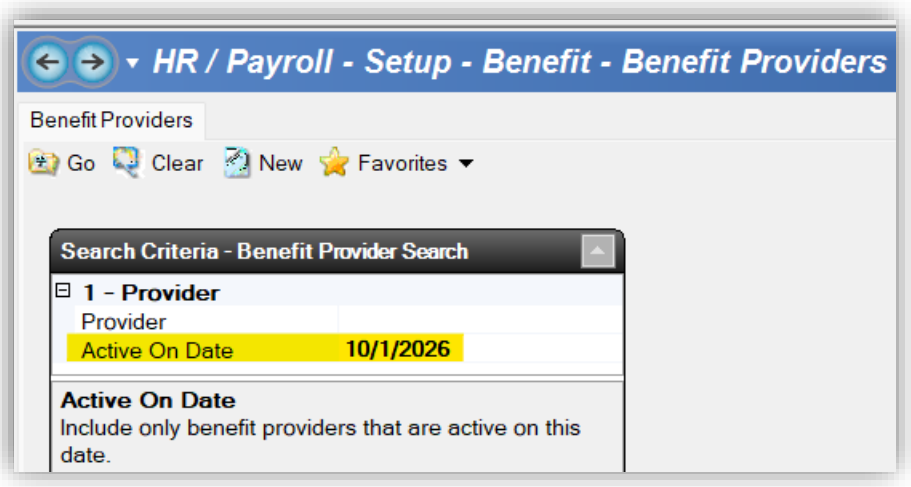
- Verify Budget Amt match the projected Salary Schedule and Save

Review Benefit Providers

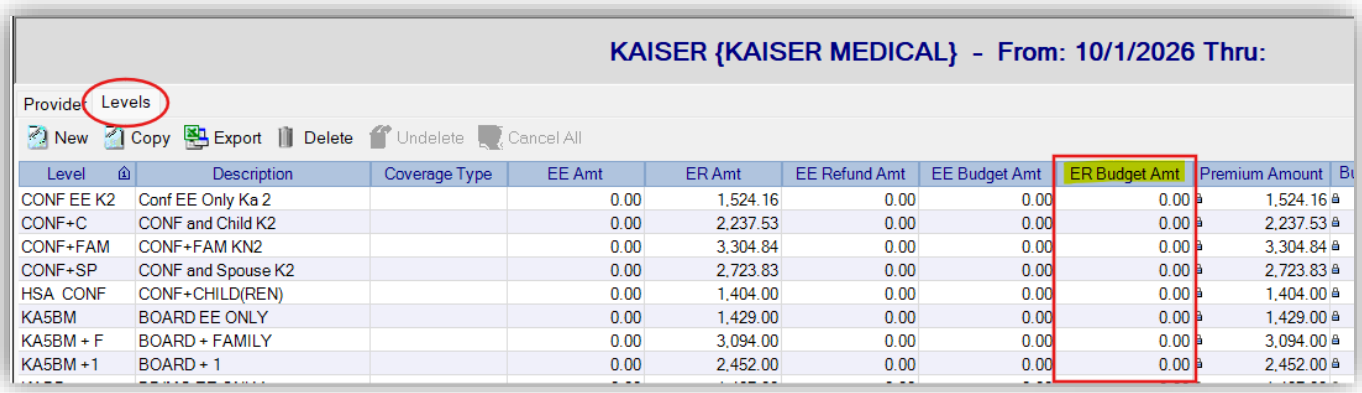
Be sure to review that Benefit Providers Levels have been updated with the new premium rates. If there is a projected change in the Benefit Cap, the ER Budget Amount fields can be used for projections to update the Budget Model and not affect current benefits.

Go to HR/Payroll – Setup – Benefit – Benefit Providers

- Active On Date = Enter *TDY* for Today's date
- Click Go to get a current list



- Review the Begin Date
- Open records to review Levels are reflecting the premiums and caps correctly
- Update Budget column for benefit cap projections, this will not affect payroll



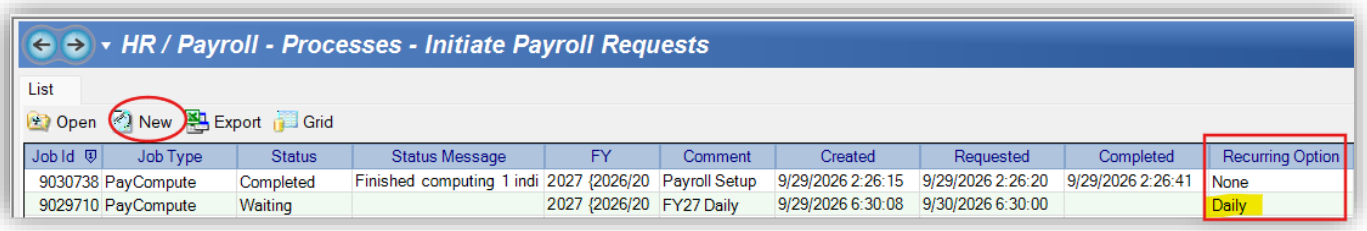
Level	Description	Coverage Type	EE Amt	ER Amt	EE Refund Amt	EE Budget Amt	ER Budget Amt	Premium Amount
CONF EE K2	Conf EE Only Ka 2		0.00	1,524.16	0.00	0.00	0.00	1,524.16
CONF+C	CONF and Child K2		0.00	2,237.53	0.00	0.00	0.00	2,237.53
CONF+FAM	CONF+FAM KN2		0.00	3,304.84	0.00	0.00	0.00	3,304.84
CONF+SP	CONF and Spouse K2		0.00	2,723.83	0.00	0.00	0.00	2,723.83
HSA CONF	CONF+CHILD(REN)		0.00	1,404.00	0.00	0.00	0.00	1,404.00
KA5BM	BOARD EE ONLY		0.00	1,429.00	0.00	0.00	0.00	1,429.00
KA5BM + F	BOARD + FAMILY		0.00	3,094.00	0.00	0.00	0.00	3,094.00
KA5BM +1	BOARD + 1		0.00	2,452.00	0.00	0.00	0.00	2,452.00

Initiate Payroll Requests

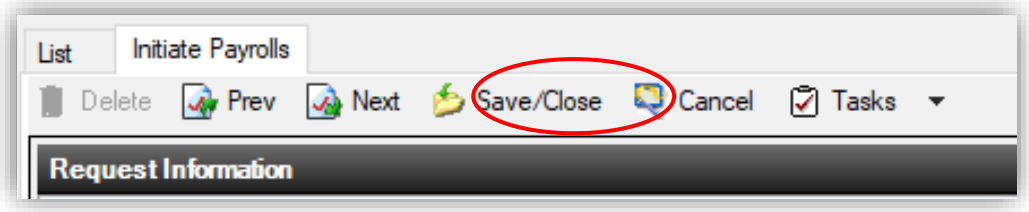
Whenever changes are made in “Setup” records that affect salary and benefits, it is necessary to Initiate Payroll Requests for the system to capture all changes. We also recommend a recurring is setup for Daily.

Go to HR/Payroll – Processes – Initiate Payroll Requests

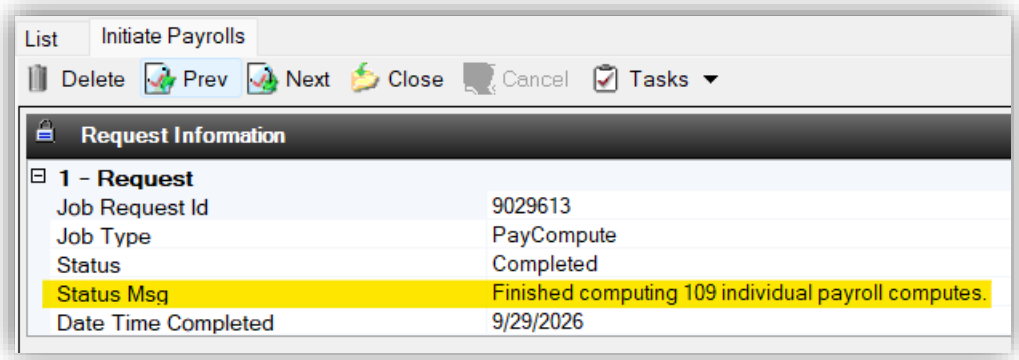
- Click New



- Click Save/Close



- This can take a few minutes to process all pay cycles and pay periods for the fiscal year
- Close window and reopen activity to review the process completed



Now you are ready to create your Revised Budget Models

Create a Revised Budget Model

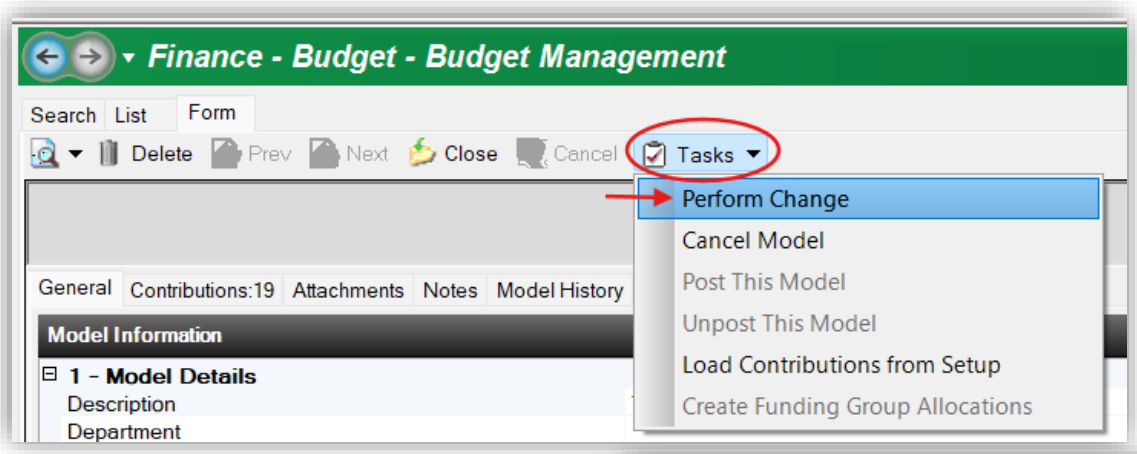
In Budget Management create a Revised Budget Model for 2027 {2026/2027}.

Budget Model Method is great for mass updating Position Control into budget and has many options to help create the best picture of your budget.

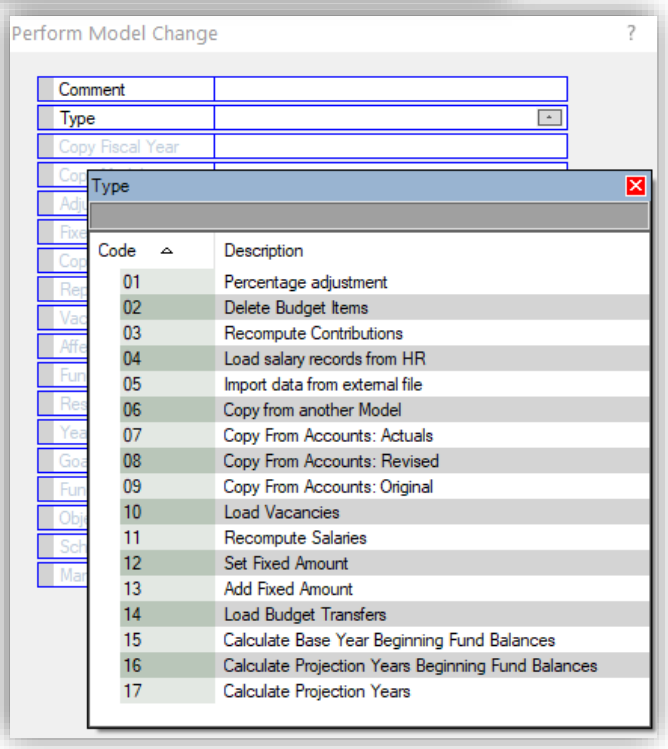
Budget Models are great for “What If” Scenarios and you can create as many as you need. There are also great Budget Model Comparison reports.

Go to Finance – Budget – Budget Management

- Click New and name your model
- Save/Close
- The system will automatically know this model will be a budget revision because Adopted is posted



- Open New Budget Model
- Go to Tasks
- Select Perform Change
- Click on the Type menu to see the various options



TIP: Even if you don’t use this method, you can create a Budget Model, Copy from REVISED to use the reports and not post the Budget Model.

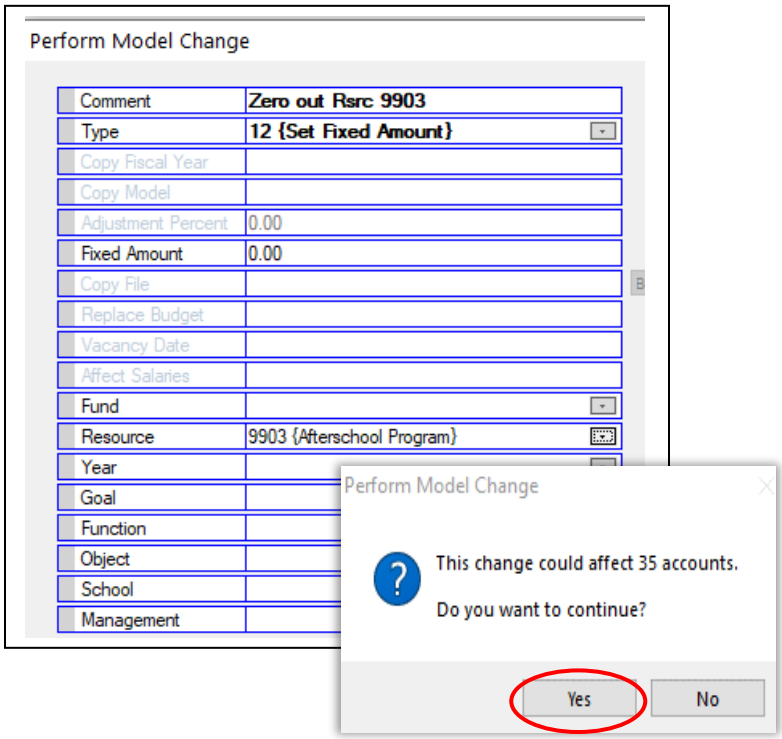
Load Types into Budget Model

If there have been changes made in Position Control to Account Codes, and Accounts have been inactivated, the inactivated accounts will not roll into the Model. The Model Amounts with a Blank will not update the budget.

Before loading salaries be sure to set account components to zero that are no longer being used for Position Accounts.

Revised Budget Model – Expired Resources or Accounts no longer in Position Control, then Zero out Account Components

- Go to **TASKS** to select ***Perform Change***
- Enter Comment
- Select the **Type – 12** {Set Fixed Amount} from the menu
- Fixed Amount: **0.00**
- Select Components
- Click Go to load to model
- Click Yes to Continue



Review Model History Tab

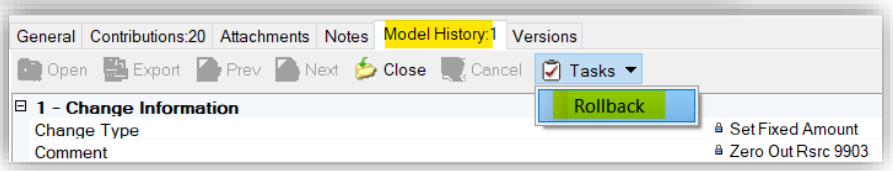
Review the Status Message to verify the Change completed as expected.

This can take several minutes.

- Ability to Rollback Changes in the Model History Tab
- Click Open

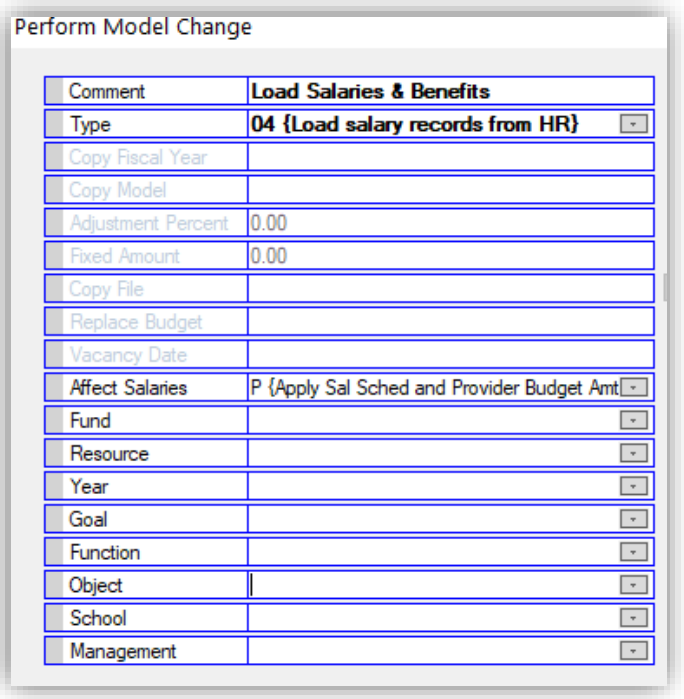


- Go to Tasks to select Rollback



Revised Budget Model – Load Salaries from HR

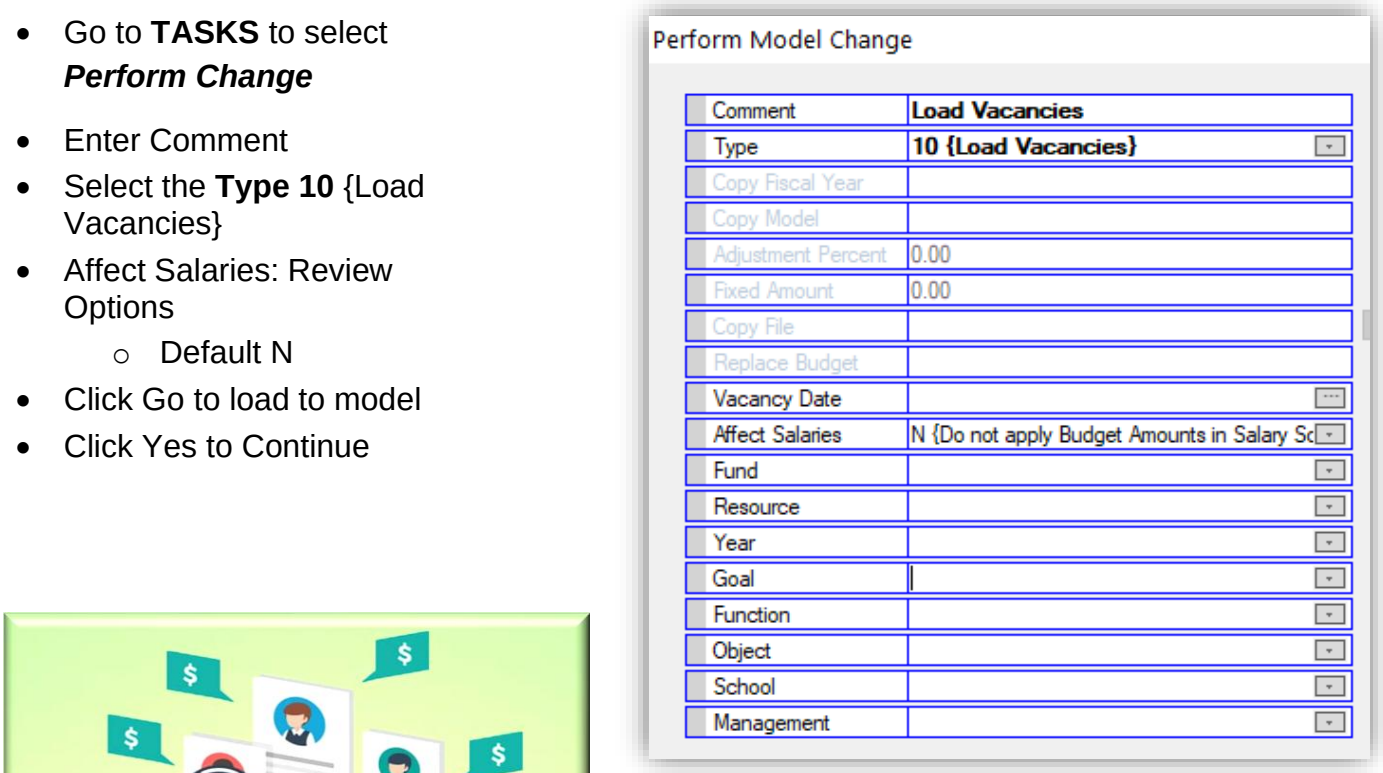
- Go to **TASKS** to select ***Perform Change***
- Enter Comment
- Select the **Type 04** {Load salary records from HR}
- Affect Salaries: Review Options below
  - Default P
- Click Go to load to model
- Click Yes to Continue
- Review History Tab to verify it completed without errors



Option	Affect Salaries Options Available:
A	**Actuals Only -** Apply Salary Schedule and Provider Budget Amounts Uses the budget columns from the salary schedule and benefit provider record for budget account line items with a salary source of A
B	**Both Actuals & Projections – Use if a Retro in this fiscal year has been processed** Apply Salary Schedule and Provider Budget Amounts. Uses the budget columns from the salary schedule and benefit provider record for budget account line items, regardless of salary source
N	**Do Not Affect Salaries (Default for Vacancies) – Only looks at current salary** Apply Budget Amounts in Salary Schedule and Providers Uses the salary rate column from the salary schedule and the ER amount from the benefit account line items, regardless of salary source
P	**Projections Only (Default for Salaries) – Use if salary moving forward only** Apply Salary Schedule and Provider Budget Amounts Uses the budget columns from the salary schedule and benefit provider record for budget account line items with a salary source of P

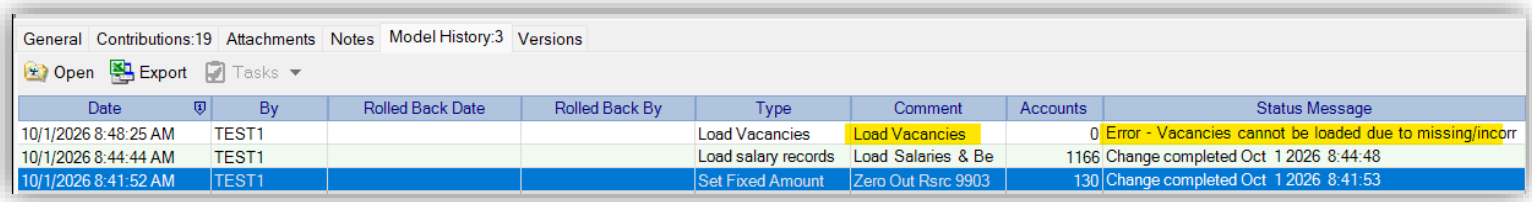
Revised Budget Model – Load Vacancies

- Go to **TASKS** to select ***Perform Change***
- Enter Comment
- Select the **Type 10** {Load Vacancies}
- Affect Salaries: Review Options
  - Default N
- Click Go to load to model
- Click Yes to Continue





- Review the History Tab in Status Message to verify it completed or error



Date	By	Rolled Back Date	Rolled Back By	Type	Comment	Accounts	Status Message
10/1/2026 8:48:25 AM	TEST1			Load Vacancies	Load Vacancies	0	Error - Vacancies cannot be loaded due to missing/incorr
10/1/2026 8:44:44 AM	TEST1			Load salary records	Load Salaries & Be	1166	Change completed Oct 1 2026 8:44:48
10/1/2026 8:41:52 AM	TEST1			Set Fixed Amount	Zero Out Rsrc 9903	130	Change completed Oct 1 2026 8:41:53

If there are errors loading Vacancies, No Vacancies will load in the Budget model. Review the Budget52 Vacancy Validation Report to resolve errors.

Review Budget52 Vacancy Setup Validation Report

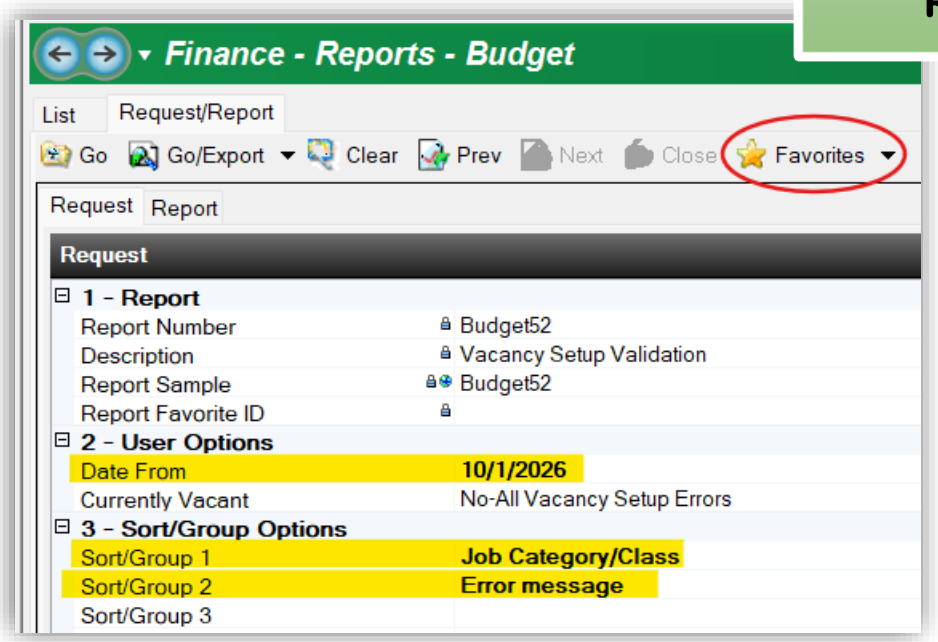
This report validates the setup of vacancies for budgeting purposes. The report can be filtered by vacancy start date and selected errors, grouping by type, error, job category/class or fiscal year. The report displays all relevant error messages, ensuring vacancy setup is correct so your budget will be accurate.

Go to Finance – Reports – Budget – Budget52

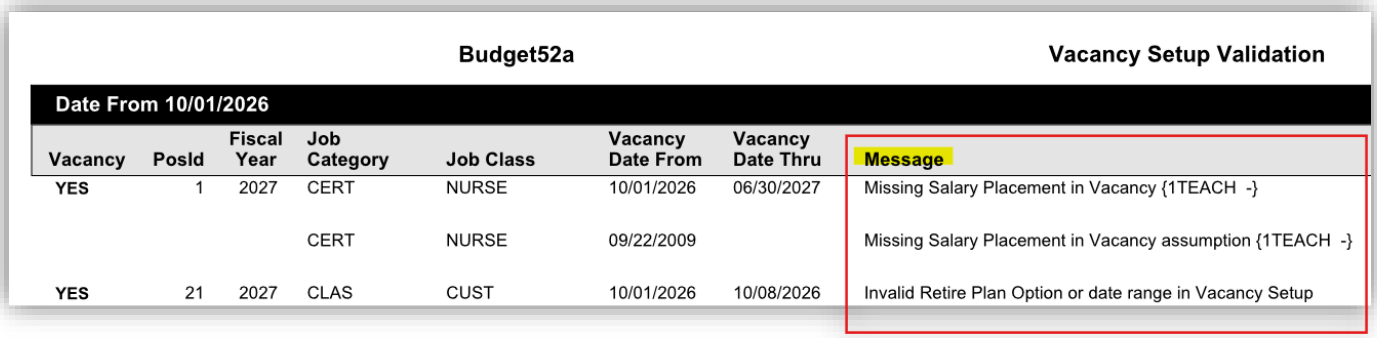
- Date From: Enter Date or TDY for today's date
- Sort/Group 1: Job Category/Class
- Sort/Group 2: Error Message
- Click Go to generate the report

Save Time!

Create Favorite Reports



Example Budget52: Review error Message to resolve



Budget52a — **Vacancy Setup Validation**

Date From 10/01/2026

Vacancy	PosId	Fiscal Year	Job Category	Job Class	Vacancy Date From	Vacancy Date Thru	Message
YES	1	2027	CERT	NURSE	10/01/2026	06/30/2027	Missing Salary Placement in Vacancy {1TEACH -}
			CERT	NURSE	09/22/2009		Missing Salary Placement in Vacancy assumption {1TEACH -}
YES	21	2027	CLAS	CUST	10/01/2026	10/08/2026	Invalid Retire Plan Option or date range in Vacancy Setup

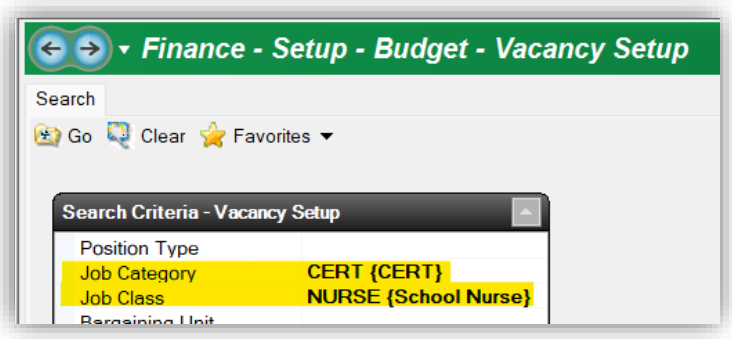
Update Vacancy Setup to Resolve Errors

This activity allows budget users access to the budgeting portion of job category/class records without requiring access to the records used by payroll processing.

- Any available FTE for an active position is considered a vacancy
- Salaries for budgeting vacancies are derived from vacancy assumptions
- Salary schedule must be defined for vacancy assumptions
- Salary placement must be defined for vacancy assumptions

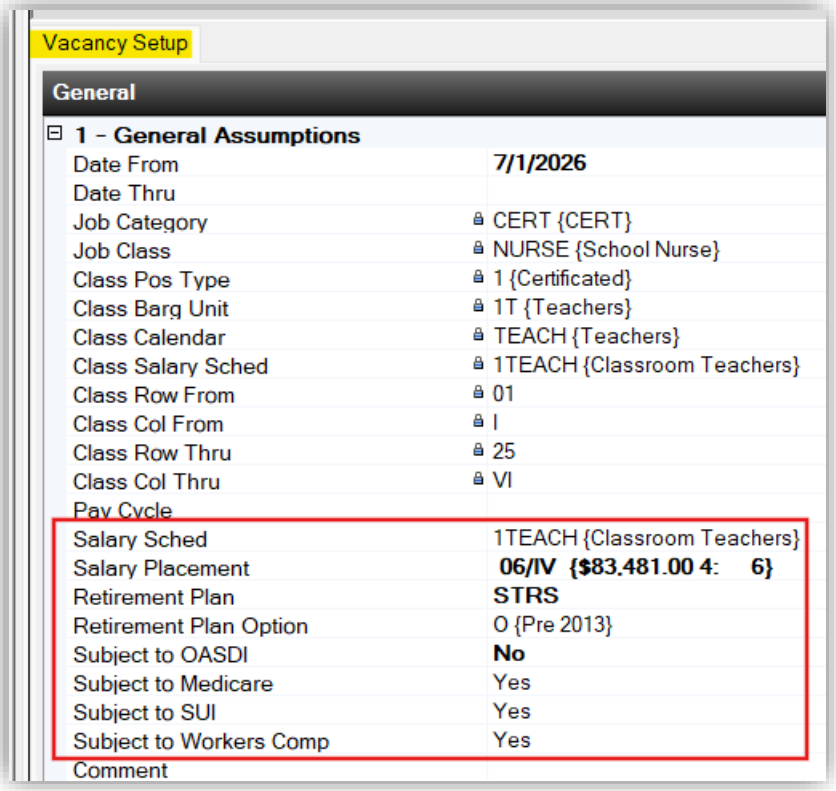
Go to Finance – Setup – Budget – Vacancy Setup

- Enter the Job Class or use menu
- Click Go to get a list



Vacancy Setup Example:

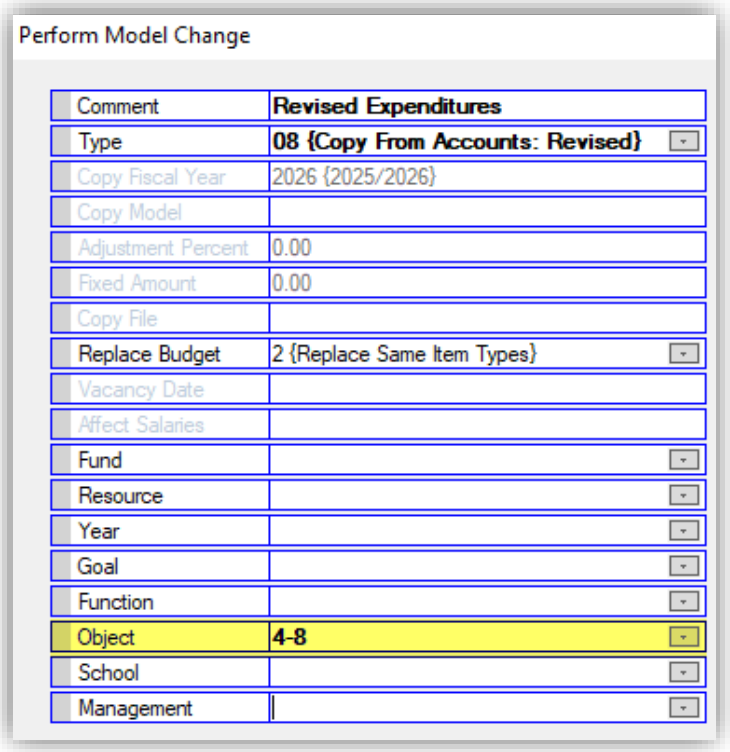
- Date From: Enter Date
- The Salary Placement is missing
- Add Salary Placement
- Retirement Plan: STRS
- Retirement Plan Option: New
- Subject to OASDI: No
- Subject to Medicare: Yes
- Subject to SUI: Yes
- Subject to Workers Comp: Yes
- Correct all Vacancy Setups on the Budget 52



- Load Vacancies in the model again, review in History Tab that it completed without errors

Revised Budget Model – Copy from Accounts: Revised

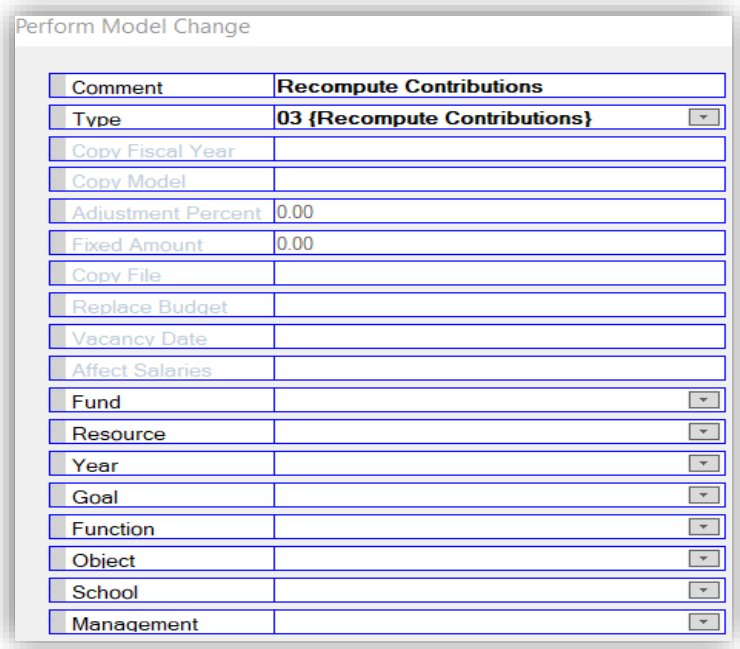
- Go to **Tasks** to select ***Perform Change***
- Enter Comment
- Select the **Type 08** {Copy From Accounts: Revised}
- Replace Budget:
  - Default 2
- Object: 4-8
- Click Go to load to model
- Click Yes to Continue
- Review History Tab to verify task completed without errors



Review and Recompute Contributions

This will regenerate all of the benefit amounts and replace the amounts within the Budget Model. It does not change the underlying person/assignment information. It will not override Manual Adjustments.

- Go to **Tasks** to select ***Perform Change***
- Enter Comment
- Select the **Type 03** {Recompute Contributions}
- Click Go to load to model
- Click Yes to Continue
- Review History Tab to verify task completed without errors



Non-Positional Pay Budget Model

Non-Positional Pay are earnings that are not paid by an Assignment or Addons that are linked to Positional Pay. This would be ***substitutes, extra pay, stipends, coaches, overtime, etc***.

We recommend creating a separate Budget Model at Adopted Budget time that can be used throughout the fiscal year for Budget Updates. If one was not created, now is a good time. The data can be entered in Budget Entry or an Import File.

If you already have a spreadsheet with Non-Positional Pay you can use that to copy/paste into the **Budget Import Template** located in the system Online Resource in Tools.

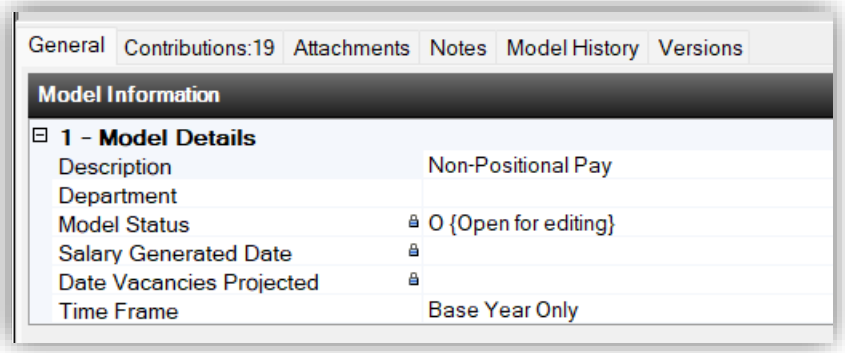
If you need to create a spreadsheet with Non-Positional Pay you can use an export from Fiscal Accounts to get started.

Go to Finance – Budget - Budget Management

- Select GO
- Click New



- **Enter Description:** Non-Positional Pay
- Save/Close



To get account balances into the budget model, we are going to use the Import Data from External File change type in our example. We will **export Account Balances**, **Create an Import Template**, the **Import Account Balances** with the Perform Change Type 05.

Export Account Balances

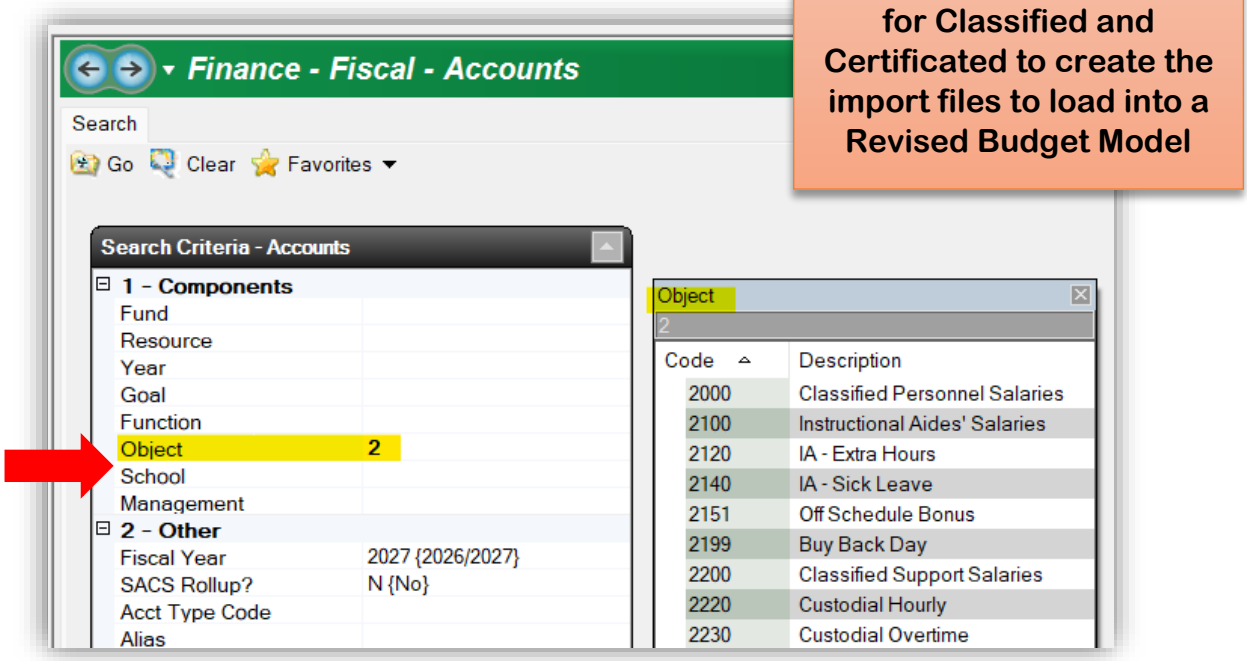
Create a list of accounts in Fiscal Accounts to copy into the Budget Import Template.

Go to Finance – Fiscal – Accounts

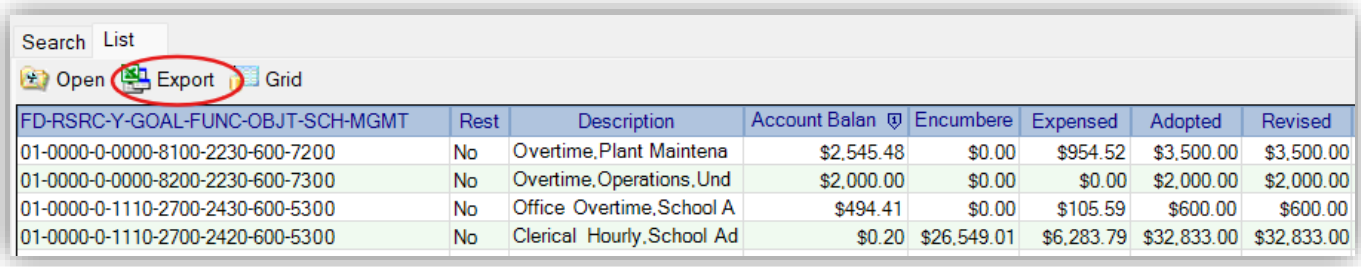
Example: Classified Non-Positional Pay Object Codes

- **Object:** Example Classified 2120,2140,2230,2420,2430, etc. (Exclude Regular Salaries)
- **Fiscal Year:** 2027 {2026/2027}
- Click Go to create the lsit

Create a separate export for Classified and Certificated to create the import files to load into a Revised Budget Model



- Click on Export



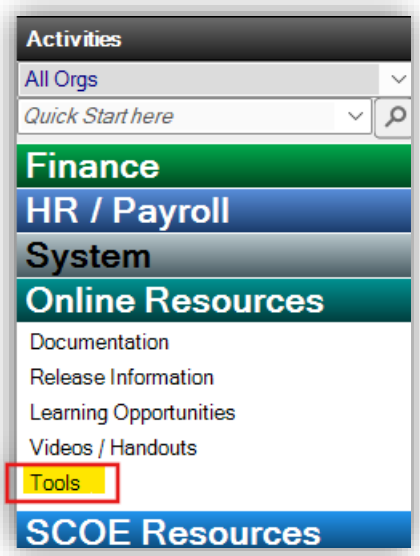
FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Rest	Description	Account Balan	Encumbere	Expensed	Adopted	Revised
01-0000-0-0000-8100-2230-600-7200	No	Overtime,Plant Maintena	$2,545.48	$0.00	$954.52	$3,500.00	$3,500.00
01-0000-0-0000-8200-2230-600-7300	No	Overtime,Operations,Und	$2,000.00	$0.00	$0.00	$2,000.00	$2,000.00
01-0000-0-1110-2700-2430-600-5300	No	Office Overtime,School A	$494.41	$0.00	$105.59	$600.00	$600.00
01-0000-0-1110-2700-2420-600-5300	No	Clerical Hourly,School Ad	$0.20	$26,549.01	$6,283.79	$32,833.00	$32,833.00

- Example Export of Account in Excel

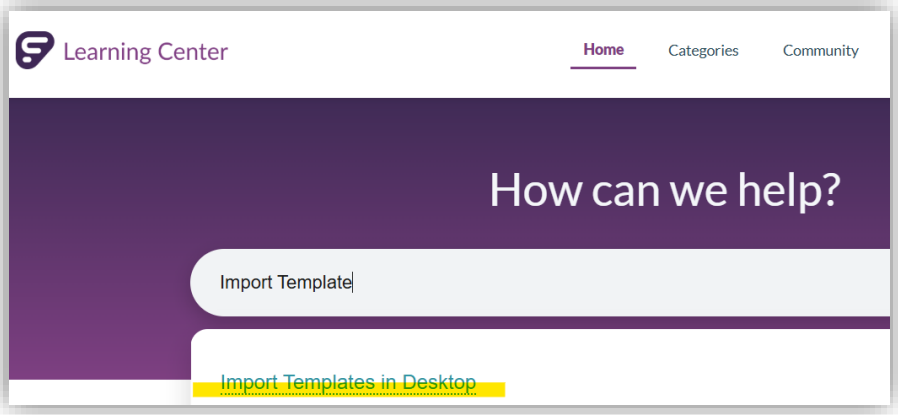
	B	C	D	E	F	G	H	I
	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Rest	Descriptio	Account B	Encumber	Expensed	Adopted	Revised
	01-0000-0-0000-8100-2230-600-7200	FALSE	Overtime,F	2545.48	0	954.52	3500	3500
	01-0000-0-0000-8200-2230-600-7300	FALSE	Overtime,C	2000	0	0	2000	2000
	01-0000-0-1110-1000-2120-600-BEFR	FALSE	IA - Extra,	0	0	0	0	0
	01-0000-0-1110-2700-2420-600-5300	FALSE	Clerical Hc	0.2	26549.01	6283.79	32833	32833
	01-0000-0-1110-2700-2430-600-5300	FALSE	Office Ove	494.41	0	105.59	600	600

Create the Budget Import File for Budget Revision Model

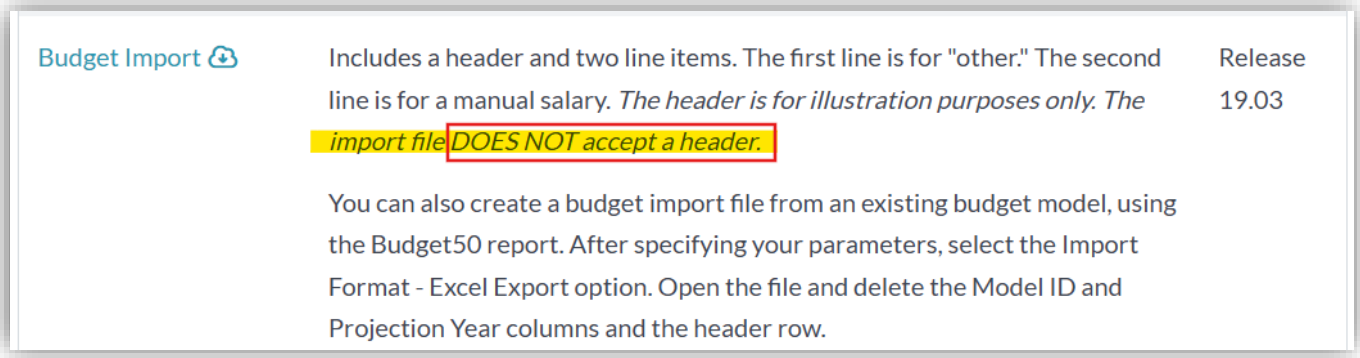
Go to the Activity Tree – Online Resources – Tools



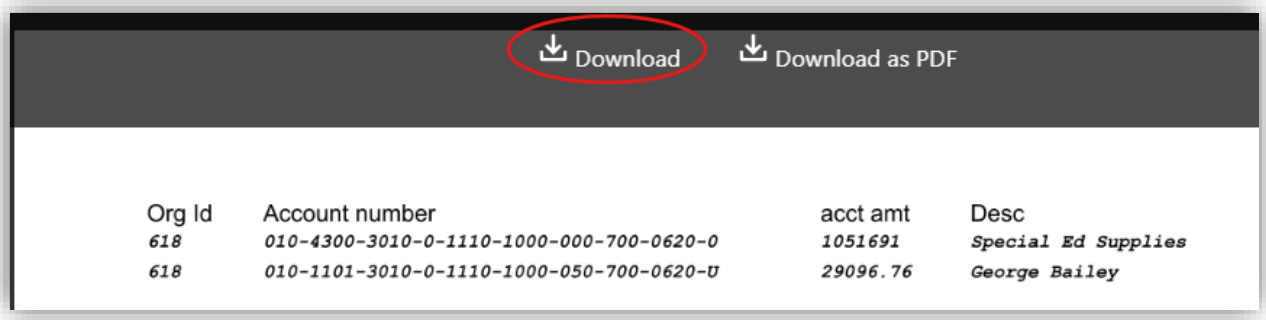
- Search for Import Template
- Click on Import Templates in Desktop



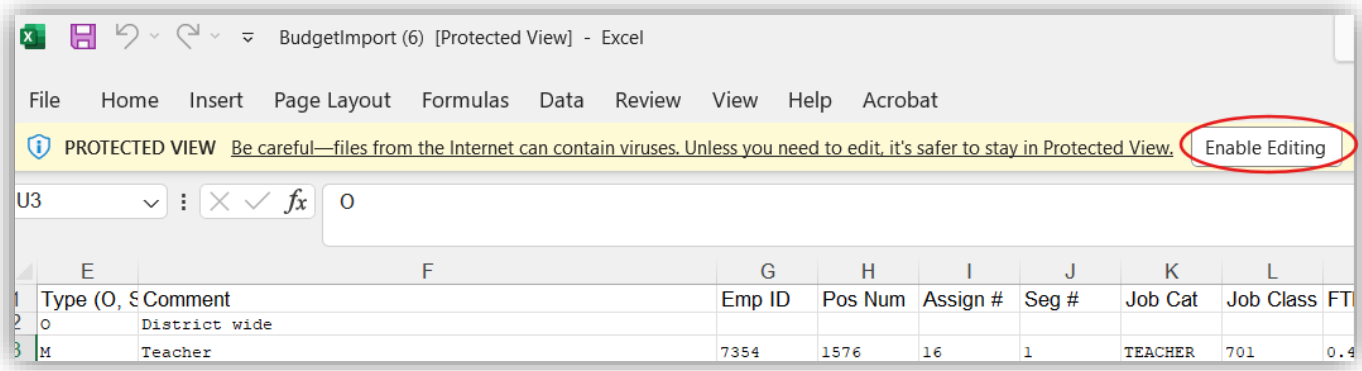
- Scroll down to Budget Import to download



- Important: The header is for illustration purposes only, the impot file DOES NOT accept a header. Remove header just prior to import
- Click in Budget Import to download
- This will redirect to Salesforce, Click on Download



- Locate Budget Import file in Downloads, Open, Enable Editing, Remove example



- Copy and Paste Exported Accounts into the Template (Column B)
- Recommend to create one for certificated and one for classified
- Amounts in the Template is the total you want reflected in the Budget, not the Increase/Decrease Amount

	A	B	C	D
1	Org Id	Account number	acct amt	Desc
2	1	01-0000-0-1110-1000-2901-600-0100	1000	1st Interim
3	1	01-0000-0-1110-1000-2901-600-0111	2000	1st Interim
4	1	01-0000-0-1110-1000-2902-300-0510	200	1st Interim
5	1	01-0000-0-1110-1000-2902-600-0510	3000	1st Interim
6	1	01-0000-0-1110-1000-2903-300-0510	300	1st Interim
7	1	01-0000-0-1110-1000-2903-600-0510	4000	1st Interim
8	1	01-0000-0-1110-1000-2904-600-0510	400	1st Interim
9	1	01-0000-0-1110-1000-2907-300-0111	360	1st Interim
10	1	01-0000-0-1110-1000-2908-300-0111	2160	1st Interim
11	1	01-0000-0-1110-1000-2951-000-0000	500	1st Interim

- Scroll to the Right on the Spreadsheet Template to enter in Subject Gross Wage Amounts for Medicare, OASDI, SUI, Workers Comp, STRS and PERS based on classification and retirement
- Add up to 12 Contribution Amounts

K	L	M	N	O	P	Q	R	S
Job Cat	Job Class	FTE	Medi Gr	OASDI Gr	SUI Gr	WC Gr	STRS Gr	PERS GR

Subject Grosses based on Classification

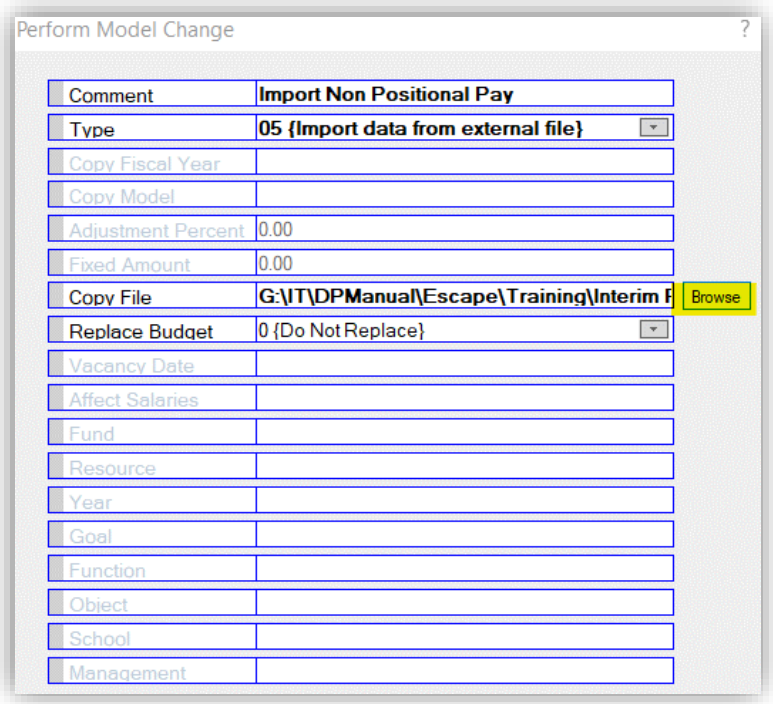
- **Certificated:** Medicare, SUI, WC, STRS
- **Classified:** Medicare, OASDI, SUI, WC, PERS
- **Non-Members:** Medicare, OASDI, SUI, WC
- Copy Account Amounts to the subject Grosses that apply, the system will calculate the contributions when the file is imported
- Save as Excel File first to keep a working document
    - Remove the Header
    - Save as a .csv file
    - Close file or the import will error

K	L	M	N	O	P	Q	R	S
Job Cat	Job Class	FTE	Medi Gr	OASDI Gr	SUI Gr	WC Gr	STRS Gr	PERS GR
			1000	1000	1000	1000		1000
			2000	2000	2000	2000		2000
			200	200	200	200		200
			3000	3000	3000	3000		3000
			300	300	300	300		300
			4000	4000	4000	4000		4000
			400	400	400	400		400
			360	360	360	360		360

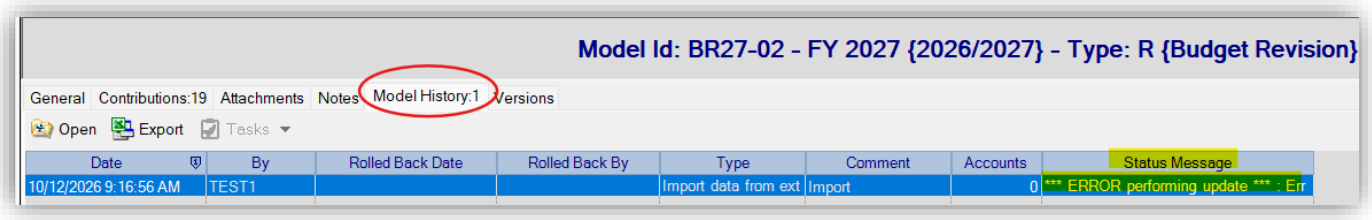
Import File into Non-Positional Pay Budget Model

Load Import File into the model using the Perform Change Task

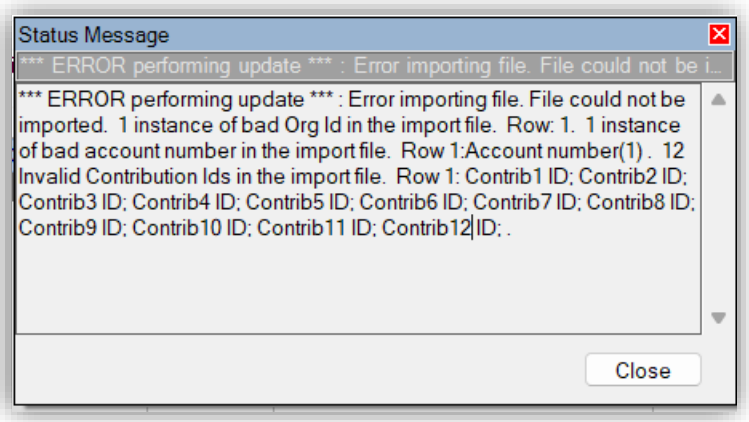
- Go to **Tasks** to select ***Perform Change***
- Enter Comment
- Select the **Type 05** {Import Data from External File}
- Copy File: Click Browse button to find csv file
- Replace Budget:
    - Default 0 {Do Not Replace}
- Click Go to load to model
- Click Yes to Continue



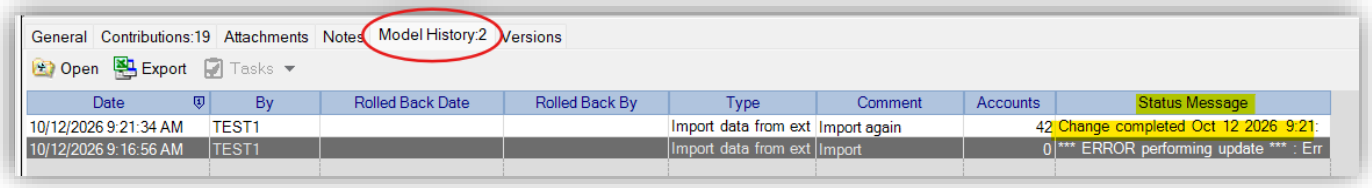
- Review History Tab to verify task completed without errors
- If there is an ERROR hover over the error message or open to review the Error message with detail.



Example: Bad Org Id, this is usually due to the header not being removed.



- Remove the header on the file and import into the budget model again
- Review the History Tab Status message to verify change completed

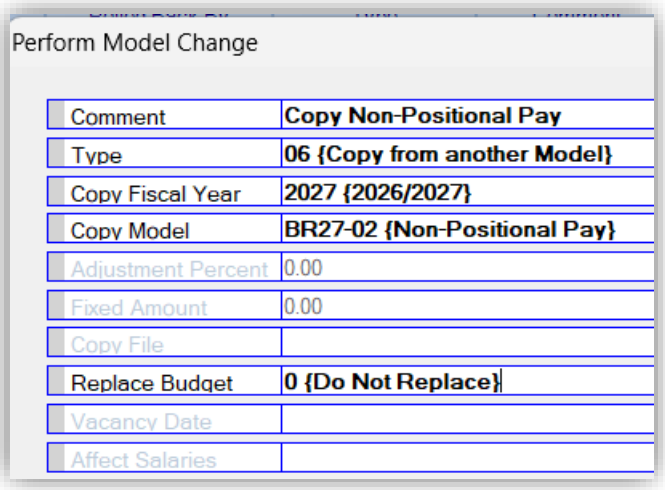


Copy Non-Positional Pay into First Interim Budget Model

Copy Non-Positional Pay Model into the First Interim model that will be posted. Use Tasks to select Perform Change. If you had a Non-Positional Pay Budget Model at Adopted, that model can be copied into the Interim model.

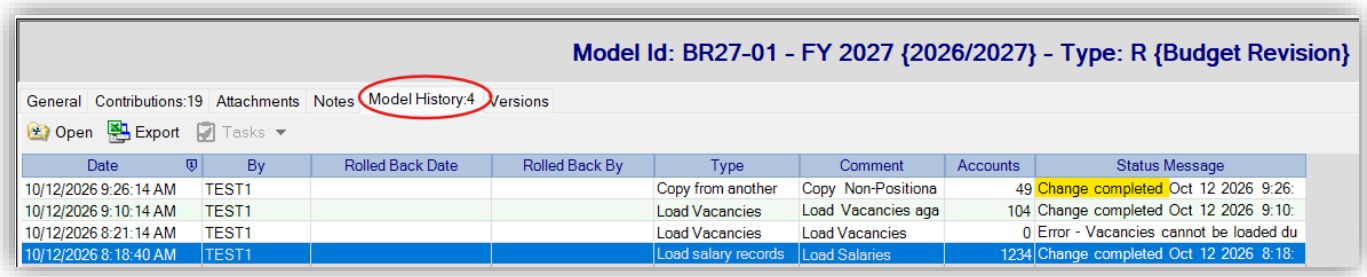
Open Budget Revision Model

- Go to **Tasks** to select ***Perform Change***
- Enter Comment
- Select the **Type 06** {Copy from Another Model}
- Copy Model **BR27-XX** {Non-Positional Pay Model}
- Replace Budget: 0 {Do Not Replace} this will ***Add*** to budget lines
- Click Go to load to model
- Click Yes to Continue

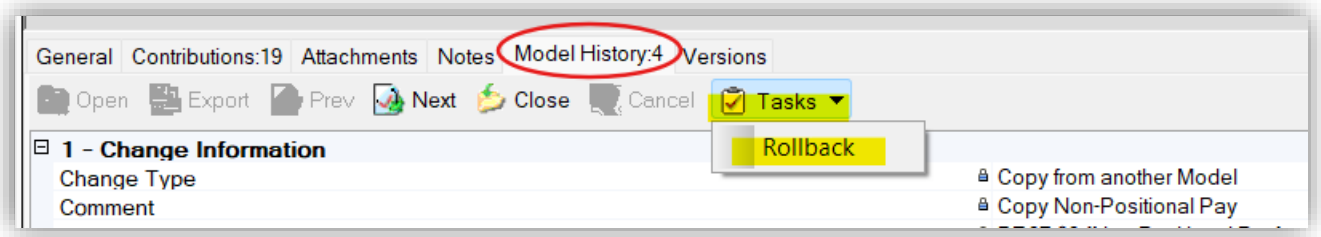


Review Model History Tab

Review the Status Message to verify the Change completed.



- Ability to Rollback Changes in the Model History Tab
- Click Open, Go to Tasks to select Rollback

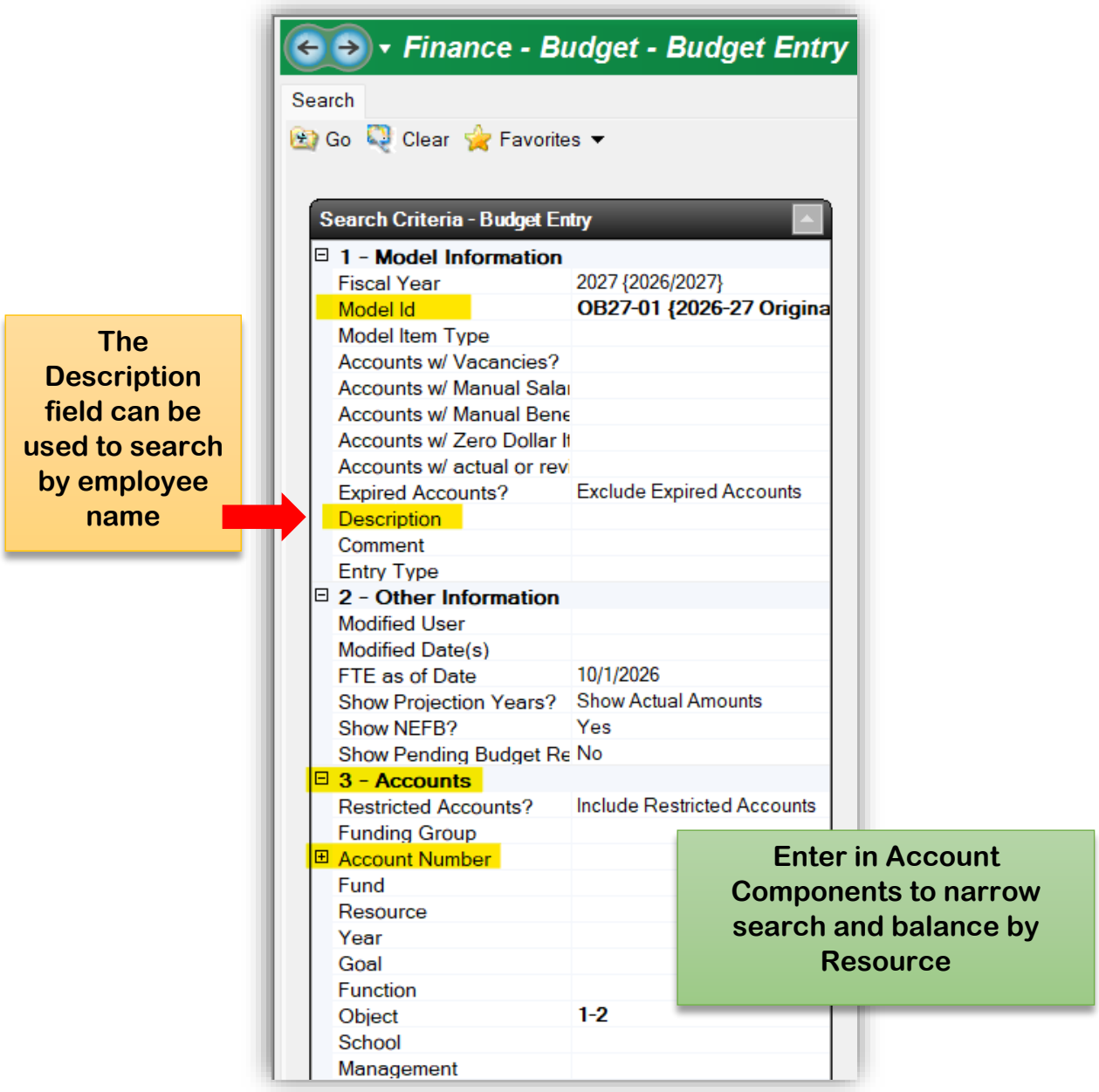


Budget Entry Activity

Budget Entry is used to modify individual accounts and review Budget Model (BM) amounts. You can manually add line items amounts. There are different options to edit, you can add new to increase or decrease a line item. **Salaries and Benefits loaded into the BM cannot** be directly edited in a line item, but can be reversed to remove amount and new amount added.

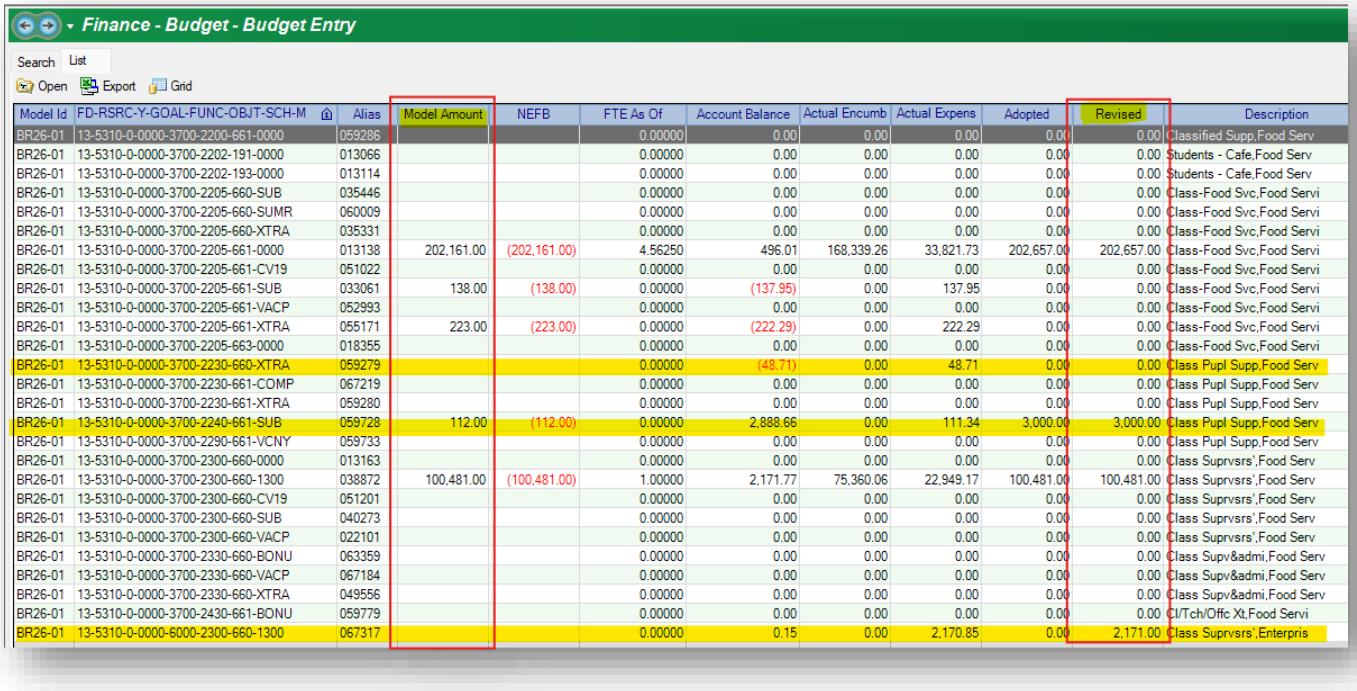
Go to Finance – Budget – Budget Entry

- **Model ID:** Enter Interim Model ID or select from dropdown
- **Accounts with Zero Dollar Items?**: Exclude Accounts with zero dollars
- Enter Accounts to be modified or leave blank to get all accounts in Model
- Click **GO** to get a list of accounts to review



Review Budget Model Amount Column vs Revised Column

The dollar amount or 0.00 amount in the Model Amount Column will revise the budget line item to that amount when posted. If the Model Amount is ***Blank***, the Revised Amount will not be changed when the Budget Model is posted.



Finance - Budget - Budget Entry

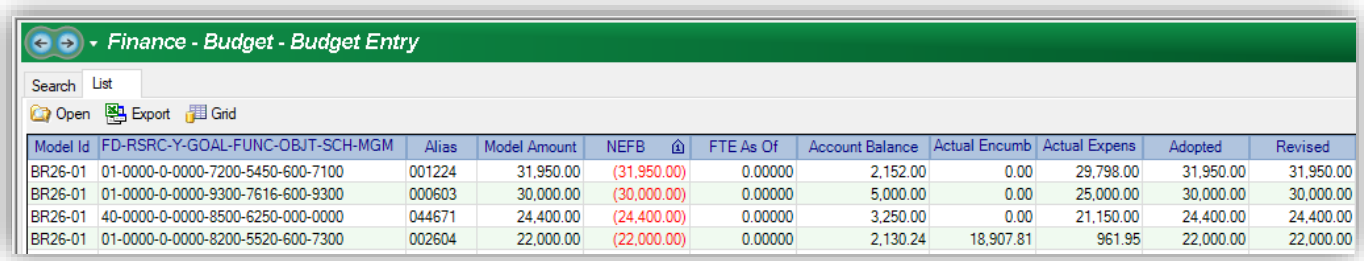
Search | List

Open | Export | Grid

Model Id	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-M	Alias	Model Amount	NEFB	FTE As Of	Account Balance	Actual Encumb	Actual Expens	Adopted	Revised	Description
BR26-01	13-5310-0-0000-3700-2200-661-0000	059286			0.00000	0.00	0.00	0.00	0.00	0.00	Classified Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2202-191-0000	013066			0.00000	0.00	0.00	0.00	0.00	0.00	Students - Cafe,Food Serv
BR26-01	13-5310-0-0000-3700-2202-193-0000	013114			0.00000	0.00	0.00	0.00	0.00	0.00	Students - Cafe,Food Serv
BR26-01	13-5310-0-0000-3700-2205-660-SUB	035446			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-660-SUMR	060009			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-660-XTRA	035331			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-661-0000	013138	202,161.00	(202,161.00)	4.56250	496.01	168,339.26	33,821.73	202,657.00	202,657.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-661-CV19	051022			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-661-SUB	033061	138.00	(138.00)	0.00000	(137.95)	0.00	137.95	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-661-VACP	052993			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-661-XTRA	055171	223.00	(223.00)	0.00000	(222.29)	0.00	222.29	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2205-663-0000	018355			0.00000	0.00	0.00	0.00	0.00	0.00	Class-Food Svc,Food Servi
BR26-01	13-5310-0-0000-3700-2230-660-XTRA	059279			0.00000	(48.71)	0.00	48.71	0.00	0.00	Class Pupl Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2230-661-COMP	067219			0.00000	0.00	0.00	0.00	0.00	0.00	Class Pupl Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2230-661-XTRA	059280			0.00000	0.00	0.00	0.00	0.00	0.00	Class Pupl Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2240-661-SUB	059728	112.00	(112.00)	0.00000	2,888.66	0.00	111.34	3,000.00	3,000.00	Class Pupl Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2290-661-VCNY	059733			0.00000	0.00	0.00	0.00	0.00	0.00	Class Pupl Supp,Food Serv
BR26-01	13-5310-0-0000-3700-2300-660-0000	013163			0.00000	0.00	0.00	0.00	0.00	0.00	Class Suprvsrs',Food Serv
BR26-01	13-5310-0-0000-3700-2300-660-1300	038872	100,481.00	(100,481.00)	1.00000	2,171.77	75,360.06	22,949.17	100,481.00	100,481.00	Class Suprvsrs',Food Serv
BR26-01	13-5310-0-0000-3700-2300-660-CV19	051201			0.00000	0.00	0.00	0.00	0.00	0.00	Class Suprvsrs',Food Serv
BR26-01	13-5310-0-0000-3700-2300-660-SUB	040273			0.00000	0.00	0.00	0.00	0.00	0.00	Class Suprvsrs',Food Serv
BR26-01	13-5310-0-0000-3700-2300-660-VACP	022101			0.00000	0.00	0.00	0.00	0.00	0.00	Class Suprvsrs',Food Serv
BR26-01	13-5310-0-0000-3700-2330-660-BONU	063359			0.00000	0.00	0.00	0.00	0.00	0.00	Class Supv&admi,Food Serv
BR26-01	13-5310-0-0000-3700-2330-660-VACP	067184			0.00000	0.00	0.00	0.00	0.00	0.00	Class Supv&admi,Food Serv
BR26-01	13-5310-0-0000-3700-2330-660-XTRA	049556			0.00000	0.00	0.00	0.00	0.00	0.00	Class Supv&admi,Food Serv
BR26-01	13-5310-0-0000-3700-2430-661-BONU	059779			0.00000	0.00	0.00	0.00	0.00	0.00	Cl/Tch/Offc Xt,Food Servi
BR26-01	13-5310-0-0000-6000-2300-660-1300	067317			0.00000	0.15	0.00	2,170.85	0.00	2,171.00	Class Suprvsrs',Enterpris

Budget line items control the dollar amount for budget accounts

- Double Click to Open or Highlight and Click Open to open records for more detail
- Can see employee names
    - To edit amounts Double Click to Open Employee Record
        - To remove amounts, go to Tasks to select Reverse
        - Click New to add line item to Increase or Decrease Amount



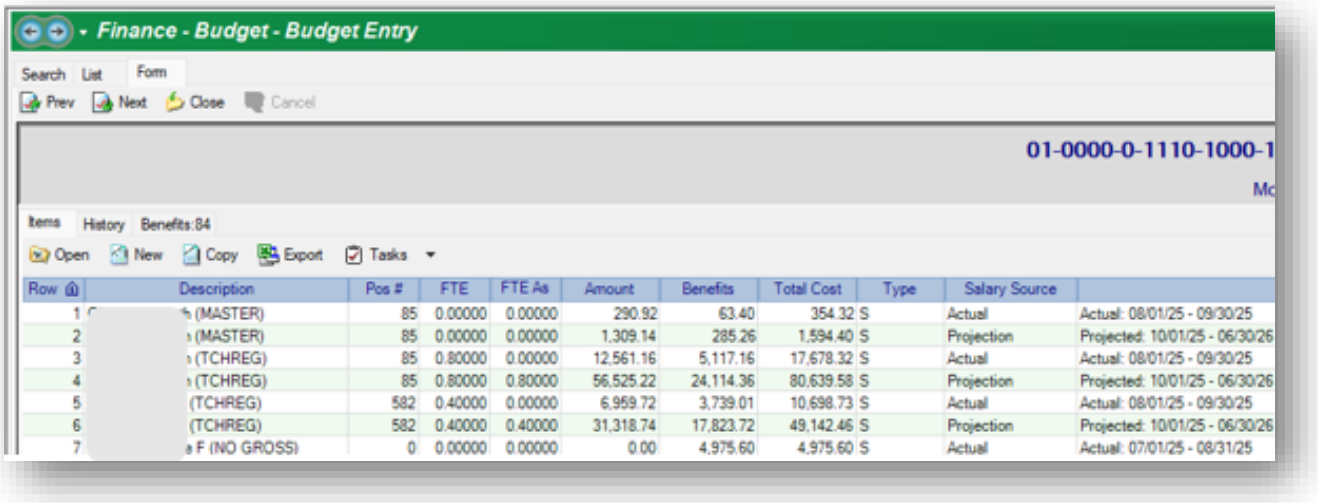
Finance - Budget - Budget Entry

Search | List

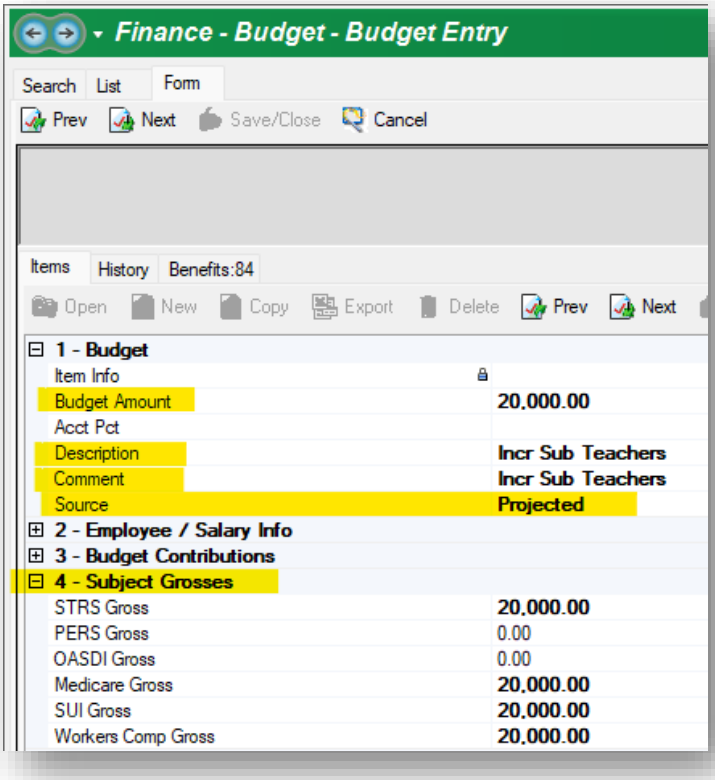
Open | Export | Grid

Model Id	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGM	Alias	Model Amount	NEFB	FTE As Of	Account Balance	Actual Encumb	Actual Expens	Adopted	Revised
BR26-01	01-0000-0-0000-7200-5450-600-7100	001224	31,950.00	(31,950.00)	0.00000	2,152.00	0.00	29,798.00	31,950.00	31,950.00
BR26-01	01-0000-0-0000-9300-7616-600-9300	000603	30,000.00	(30,000.00)	0.00000	5,000.00	0.00	25,000.00	30,000.00	30,000.00
BR26-01	40-0000-0-0000-8500-6250-000-0000	044671	24,400.00	(24,400.00)	0.00000	3,250.00	0.00	21,150.00	24,400.00	24,400.00
BR26-01	01-0000-0-0000-8200-5520-600-7300	002604	22,000.00	(22,000.00)	0.00000	2,130.24	18,907.81	961.95	22,000.00	22,000.00

- Open the Budget Line item to see the details with employee names, position #, FTE, Actuals and Projections



- Edit amounts Double Click to Open Employee Record
  - To remove amounts, go to Tasks to select Reverse
  - Click New to add line item to Increase or Decrease Budget Amount



- Enter the Budget Amount as positive or negaive to increase or decrease budget line item
- Enter Description and Comment as these are “searchable”
- Source: Projected
- Subject Gross: Enter the Salary Amount in the subject gross that apply

Certificated = STRS, No OASDI, Medicare, SUI, Workers Comp

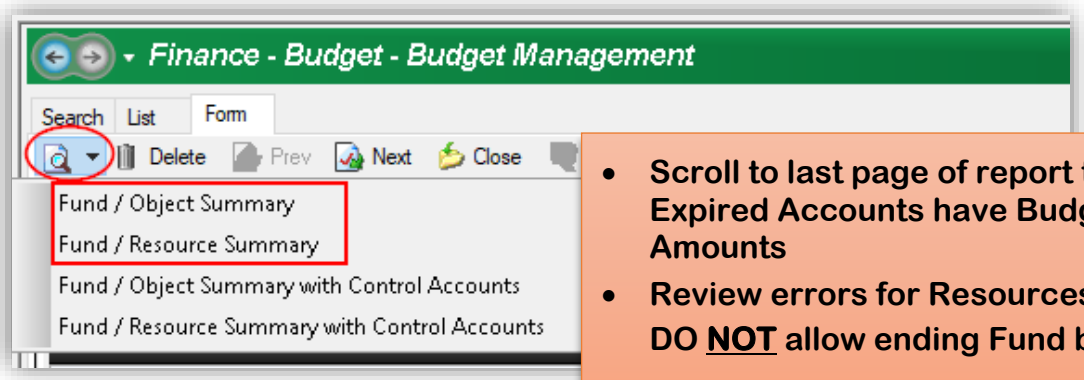
Classified = PERS, OASDI, Medicare, SUI, Workers Comp

NOTE: Manual Adjustments are not removed when Salaries or Vacancies are loaded again.

Review Budget Model Snapshot Reports

Once all modifications have been made, or review as you go, use the Preview Item Button to review snapshot reports. Recommended to use the ***Fund/Object Summary*** to see the big picture of the Budget Model. Recommended to use the ***Fund/Resource Summary*** when balancing Resource Account Components.

Go to Finance – Budget – Budget Management



- **Scroll to last page of report to review if Expired Accounts have Budget Model Amounts**
- **Review errors for Resources that DO NOT allow ending Fund balances**

Example Expired Accounts

Review the budget lines to determine if the expiration needs to be cleared or id the budget needs to be moved to valid accounts in the budget model.

Budget99b — **Budget Model Snapshot**

Model BR27-01 1st Interim — **Fiscal Year 2026/27**

Expired Accounts

Account Link	Account Number	Expired	Model Amount	Account Amount	
2262	01-0000-0-1110-1000-2902-600-0510	06/30/2026	21,580	21,060	E
2265	01-0000-0-1110-1000-3312-600-0510	06/30/2026	1,338	1,306	E
2266	01-0000-0-1110-1000-3332-600-0510	06/30/2026	313	305	E
2270	01-0000-0-1110-1000-3602-600-0510	06/30/2026	259	253	E
43199	01-0000-0-1110-2420-2200-600-0510	06/30/2026	9,988	9,485	E
43201	01-0000-0-1110-2420-3202-600-0510	06/30/2026	2,512	2,416	E
43202	01-0000-0-1110-2420-3312-600-0510	06/30/2026	619	588	E
43203	01-0000-0-1110-2420-3332-600-0510	06/30/2026	145	138	E
43207	01-0000-0-1110-2420-3602-600-0510	06/30/2026	120	114	E

Example Resources with Ending Fund Balance when not allowed

Review the Resource and update the revenue and expenses per the allocation.

Budget99b — **Budget Model Snapshot**

Model BR27-01 1st Interim — **Fiscal Year 2026/27**

Resources with Ending Fund Balance when not allowed

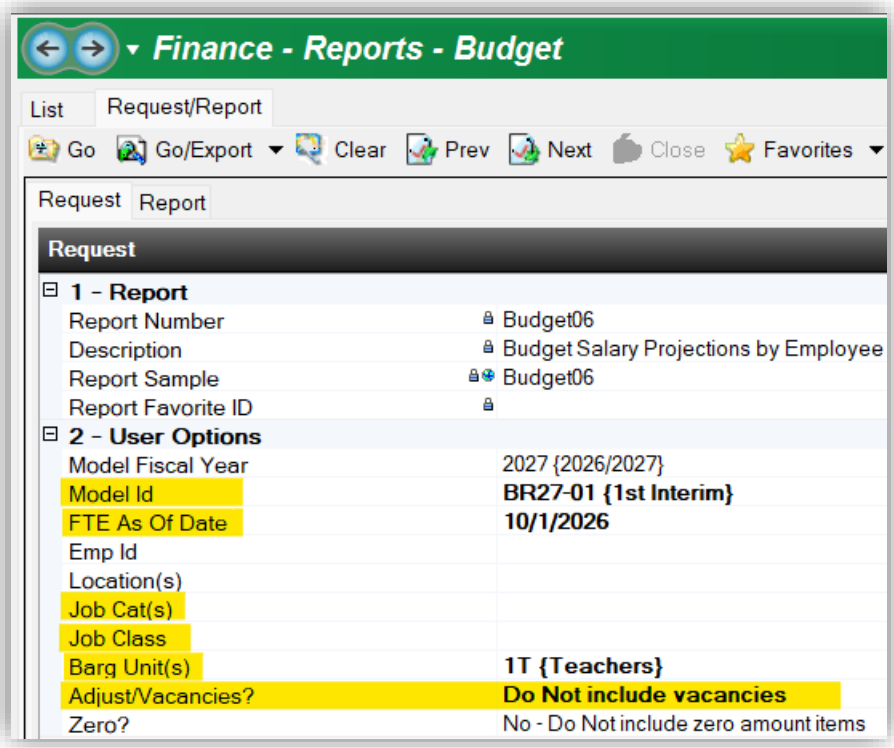
Fund	Resource	Starting Fund Bal		Revenue		Expense
01	7690	0	+	0	-	204,304

Verify Salaries in Revised Budget Model

Budget06 Budget Salary Projections by Employee

Budget reports and Position Control reports can be used to verify salaries in the Budget Models.

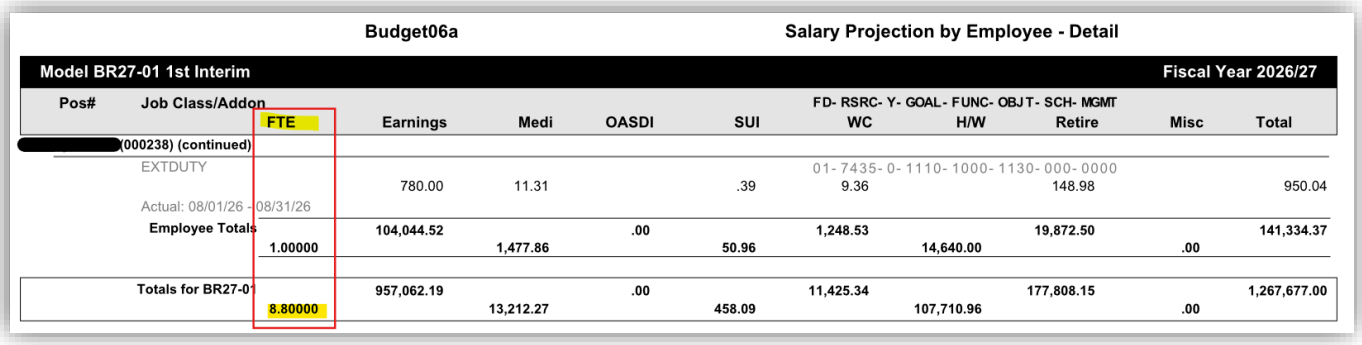
Go to Finance – Reports – Budget – Budget06 Budget Salary Projections by Employee



- **Model Id:** Select BR Model
- **FTE As of Date:** 10/1/2026
- Use **Job Class** or **Bargaining Unit** to compare smaller groups
- **Adjust/Vacancies?** Do Not include vacancies for this comparison
- **Click Go** to generate report

Example Budget06

Review the FTE to compare to the Pos03 FTE



Budget06a — Salary Projection by Employee - Detail

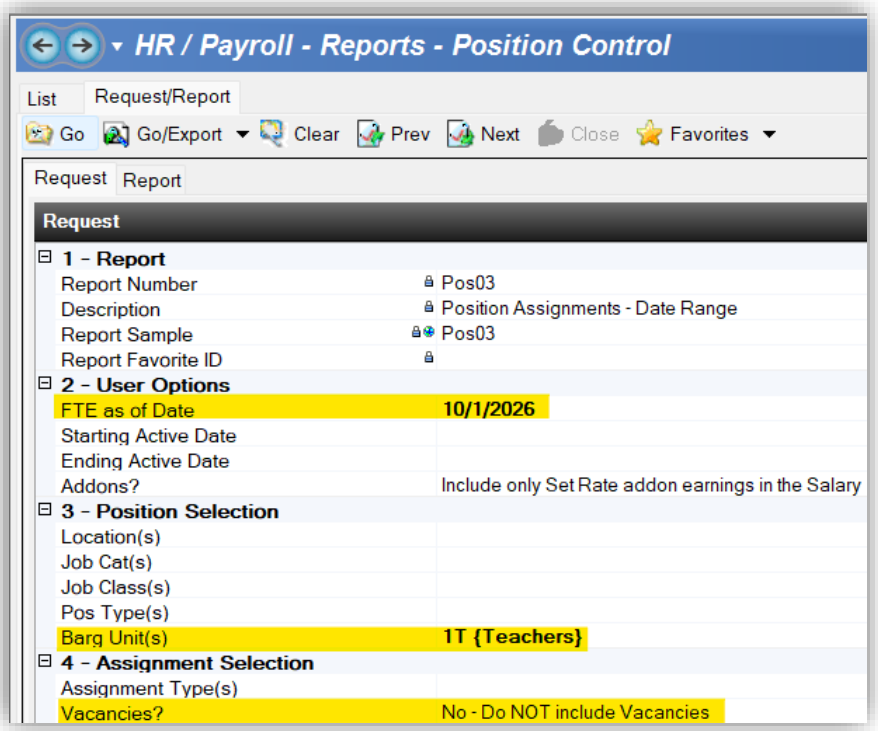
Model BR27-01 1st Interim — Fiscal Year 2026/27

Pos#	Job Class/Addon	FTE	Earnings	Medi	OASDI	SUI	FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT WC	H/W	Retire	Misc	Total
[redacted](000238) (continued)											
	EXTDUTY						01- 7435- 0- 1110- 1000- 1130- 000- 0000				
			780.00	11.31		.39	9.36		148.98		950.04
	Actual: 08/01/26 - 08/31/26										
	Employee Totals		104,044.52		.00		1,248.53		19,872.50		141,334.37
		1.00000		1,477.86		50.96		14,640.00		.00	
	Totals for BR27-01		957,062.19		.00		11,425.34		177,808.15		1,267,677.00
		8.80000		13,212.27		458.09		107,710.96		.00	

Pos03 Position Assignments – Date Range

Now run the Pos03 to compare FTE with the Budget06 report that is using the BR Model.

Go to HR/Payroll – Reports – Position Control – Pos03 Position Assignments - Date Range



- **FTE As of Date:** 10/1/2026
- Use **Job Class** or **Bargaining Unit** to compare smaller groups
- **Vacancies?**

  No - Do Not include vacancies for this comparison
- **Click Go** to generate report

Example Pos03: Review the FTE to compare to the Budget06 FTE

Pos03a **Position Assignments**

Active on 10/01/2026

Assign Type	Pos#	Employee	Effective	Loc	Job Category	Job Class	Calendar (Days)	Placement (Rate)	FTE Authorized	FTE Assign	Hours per Day
Paid	6	Anderson, Laur	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 06/VI (87415.00)	1.00000	1.00000	6.42
Paid	9	Axell, Julie M	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 27/VI (128897.00)	1.00000	1.00000	6.42
Paid	8	Bowen, Christo	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 15/VI (105132.00)	1.00000	1.00000	6.42
Paid	49	Donau-Sinclair	07/01 - 06/30/27	1AVS	CERT	SPEC ED	TEACH (186)	1TEACH- 14/VI (103167.00)	1.00000	1.00000	6.42
Paid	5	Frost, Christi	08/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 05/V (83481.00)	1.00000	1.00000	6.42
Paid	38	Gilbertson, Da	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 13/IV (97258.00)	.32000	.32000	2.05
Paid	39	Hartley, Alexa	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 05/IV (81513.00)	.37000	.20000	1.28
Paid	4	Hausman, Shann	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 30/VI (135144.00)	1.00000	1.00000	6.42
Paid	44	King, Christop	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 09/VI (93319.00)	.28000	.28000	1.80
Paid	7	Podesto, Nadia	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 23/VI (120882.00)	1.00000	1.00000	6.42
Paid	11	Sheehy, Sarah	07/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (186)	1TEACH- 14/VI (103167.00)	1.00000	1.00000	6.42
								Totals for Org 001		8.80000	56.50
								Total Authorized FTE		8.97000	

FTE Recap as of 10/01/2026

Type	FTE
Authorized	8.97000
Paid	8.80000
Available	.17000

Yeah!

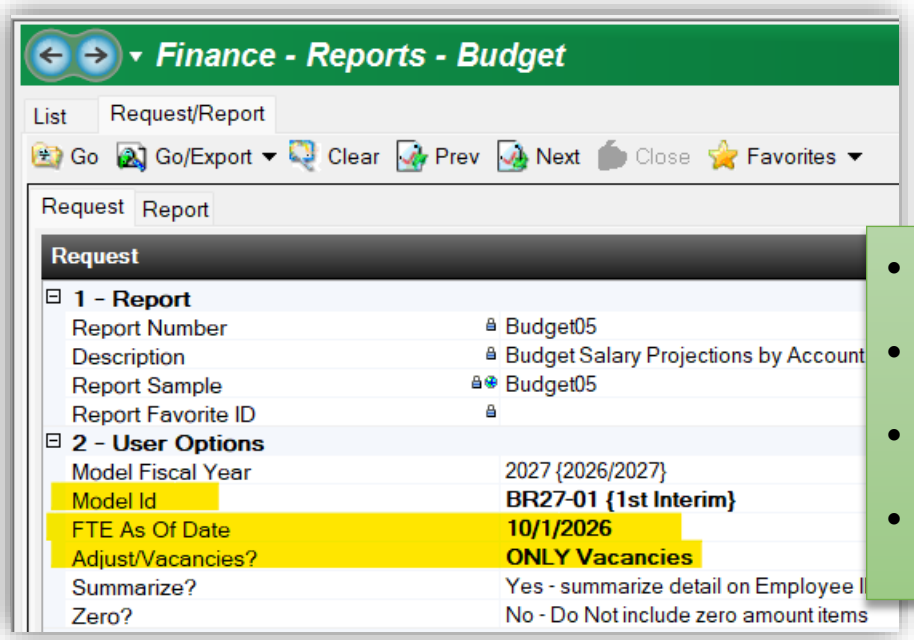
FTE Balances to 8.8 for this Bargaining Unit

Verify Vacancies in Revised Budget Model

Budget05 Budget Salary Projections by Account

Budget reports and Position Control reports can be used to verify vacancies in the Budget Models.

Go to Finance – Reports – Budget – Budget 05 – Budget Salary Projections by Account



- **Model Id:** Select BR Model
- **FTE As of Date:** 10/1/2026
- **Adjust/Vacancies?** ONLY Vacancies
- **Click Go** to generate report

Example Budget05: Review the FTE to compare to the Pos03 FTE Vacancies

Budget05a **Salary Projection by Account**

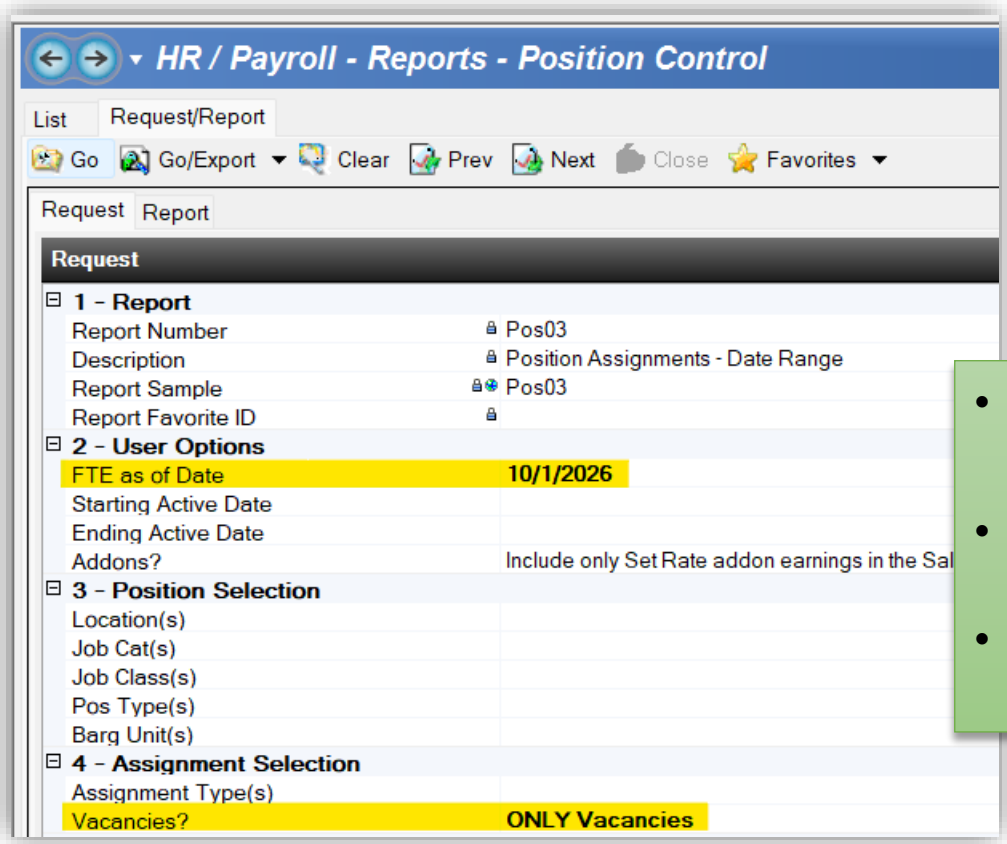
Model BR27-01 1st Interim **Fiscal Year 2026/27**

Employee	FTE	Earnings	Medi	OASDI	SUI	WC	H/W	STRS & STRSC	PERS & PERSC	Misc	Total
01-0000-0-0000-3600-2200-000-7230, Classified Supp,Pupil Transport,Undistributed,Transportation											
(19) Vacancy - Bus Driver (A\	0.21875	7,675.36	111.28	475.86	3.84	92.10	7,385.22	.00	2,026.32	.00	17,769.98
01-0000-0-0000-8100-2200-600-7200, Classified Supp,Plant Maintenan,Undistributed,Maint/Grounds											
(34) Vacancy - Maintenance/(	0.06250	2,610.29	37.85	161.83	1.29	31.31	7,385.22	.00	689.13	.00	10,916.92
01-0000-0-0000-8200-2200-600-7300, Classified Supp,Operations,Undistributed,Operations											
(21) Vacancy - Custodian (A\	0.21875	7,098.67	102.95	440.13	3.55	85.17	.00	.00	1,874.06	.00	9,604.53
01-0000-0-1110-1000-1160-300-GRDN, Enrichment,Instruction,Regular Educati,Garden											
(39) Vacancy - Teacher (AVS	0.17000	11,584.05	167.97	.00	5.80	139.00	7,380.00	2,212.55	.00	.00	21,489.37
01-0000-0-1110-3110-1200-600-6100, Certificated Pu Guidance & Coun,Regular Educati,Pupil Servic											
(1) Vacancy - School Nurse (.	0.00025	17.02	.22	1.04	.00	.18	.00	.00	.00	.00	18.46
01-0000-0-7110-3110-1200-600-6100, Certificated Pu Guidance & Coun,Non Agency,Pupil Services											
(1) Vacancy - School Nurse (.	0.00025	17.07	.27	1.07	.00	.23	.00	.00	.00	.00	18.64
01-2600-0-8500-5000-2906-000-0000, Aftr Schl Prg,Community Servi,Child Care & De,Undefined											
(46) Vacancy - Auxiliary Prog	0.01375	407.57	5.92	25.26	.22	4.92	.00	.00	.00	.00	443.89
01-6500-0-5770-1120-2100-000-0000, Instructional A Spec Ed-resourc,Spec Ed - K-12,Undefined											
(13) Vacancy - Full Inclusion	0.00375	87.40	1.24	5.40	.06	1.07	.00	.00	.00	.00	95.17
01-9903-0-8500-5000-2906-000-AFTR, Aftr Schl Prg,Community Servi,Child Care & De,After School E											
(46) Vacancy - Auxiliary Prog	0.05500	1,630.31	23.64	101.10	.79	19.56	.00	.00	.00	.00	1,775.40
13-5310-0-0000-3700-2900-000-0000, Othr Classified Food Services,Undistributed,Undefined											
(51) Vacancy - Food Service	0.14250	3,249.63	47.12	201.49	1.62	38.97	.00	.00	.00	.00	3,538.83
Totals for BR27-01	**0.88550**	**34,377.37**	**498.46**	**1,413.18**	**17.17**	**412.51**	**22,150.44**	**2,212.55**	**4,589.51**	**.00**	**65,671.19**

Pos03 Position Assignments – Date Range

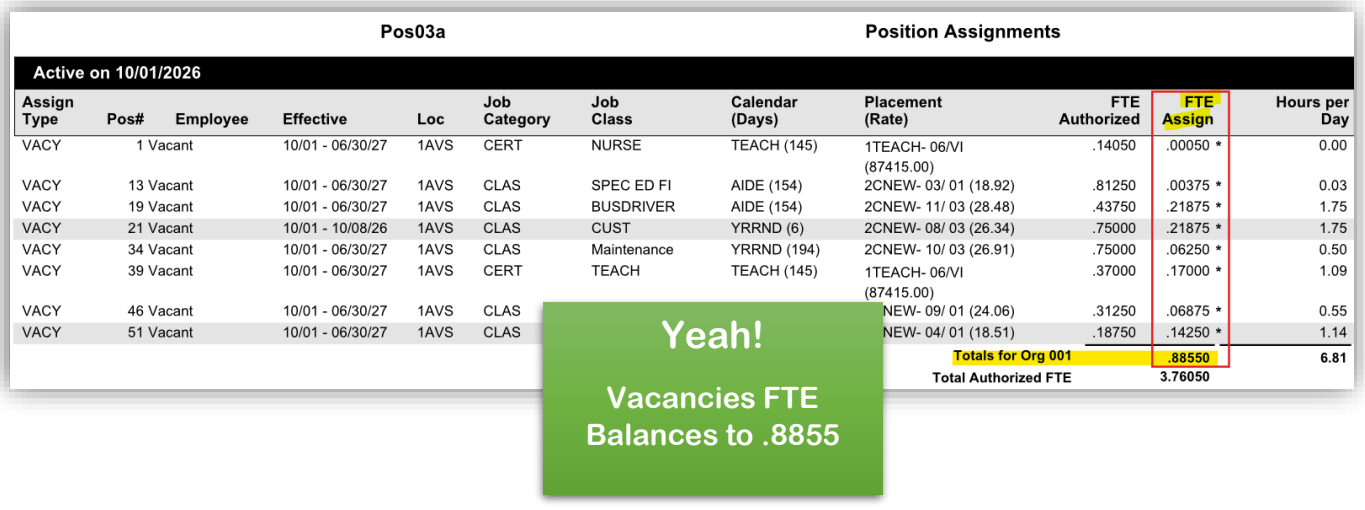
Now run the Pos03 to compare FTE with the Budget06 report that is using the BR Model.

Go to HR/Payroll – Reports – Position Control – Pos03 Position Assignments - Date Range



- **FTE As of Date:** 10/1/2026
- **Vacancies?** ONLY Vacancies
- **Click Go** to generate report

Example Pos03: Review the FTE to compare to the Budget05 FTE



Pos03a — Position Assignments

Active on 10/01/2026

Assign Type	Pos#	Employee	Effective	Loc	Job Category	Job Class	Calendar (Days)	Placement (Rate)	FTE Authorized	FTE Assign	Hours per Day
VACY	1	Vacant	10/01 - 06/30/27	1AVS	CERT	NURSE	TEACH (145)	1TEACH- 06/VI (87415.00)	.14050	.00050 *	0.00
VACY	13	Vacant	10/01 - 06/30/27	1AVS	CLAS	SPEC ED FI	AIDE (154)	2CNEW- 03/ 01 (18.92)	.81250	.00375 *	0.03
VACY	19	Vacant	10/01 - 06/30/27	1AVS	CLAS	BUSDRIVER	AIDE (154)	2CNEW- 11/ 03 (28.48)	.43750	.21875 *	1.75
VACY	21	Vacant	10/01 - 10/08/26	1AVS	CLAS	CUST	YRRND (6)	2CNEW- 08/ 03 (26.34)	.75000	.21875 *	1.75
VACY	34	Vacant	10/01 - 06/30/27	1AVS	CLAS	Maintenance	YRRND (194)	2CNEW- 10/ 03 (26.91)	.75000	.06250 *	0.50
VACY	39	Vacant	10/01 - 06/30/27	1AVS	CERT	TEACH	TEACH (145)	1TEACH- 06/VI (87415.00)	.37000	.17000 *	1.09
VACY	46	Vacant	10/01 - 06/30/27	1AVS	CLAS			NEW- 09/ 01 (24.06)	.31250	.06875 *	0.55
VACY	51	Vacant	10/01 - 06/30/27	1AVS	CLAS			NEW- 04/ 01 (18.51)	.18750	.14250 *	1.14
								Totals for Org 001		.88550	6.81
								Total Authorized FTE		3.76050	

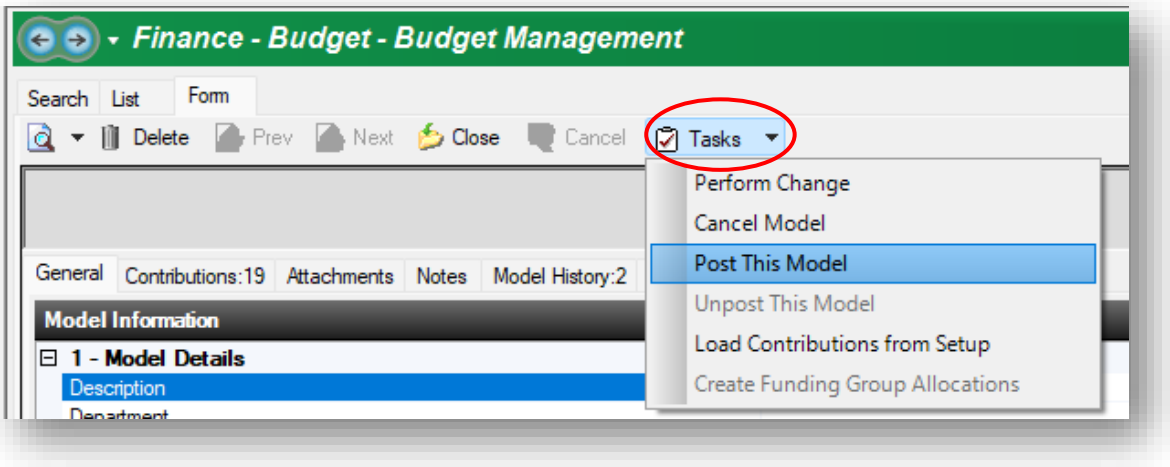
Yeah!

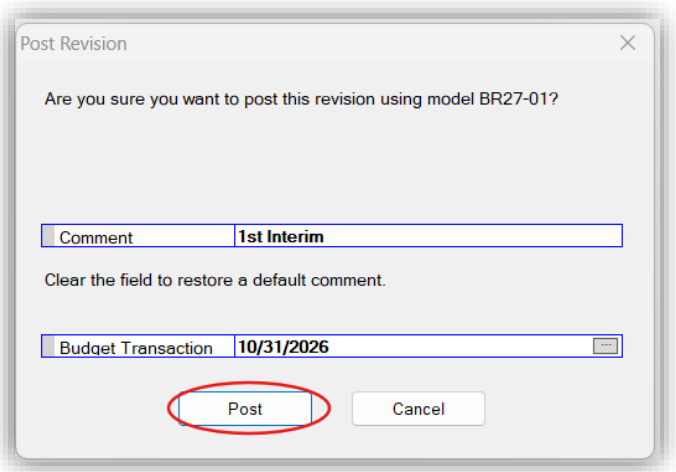
Vacancies FTE Balances to .8855

Post Budget Model

Once all modifications have been made with 10/31/2026 Date or later depending on Board Approval the model will need to be posted to revise the budget. If this model is for reports only, then you do not want to post the model.

- Click on **Tasks to select Post This Model**
- The Model can be ***Unposted*** if reports are not as expected
    - The Model can be posted and unposted as needed





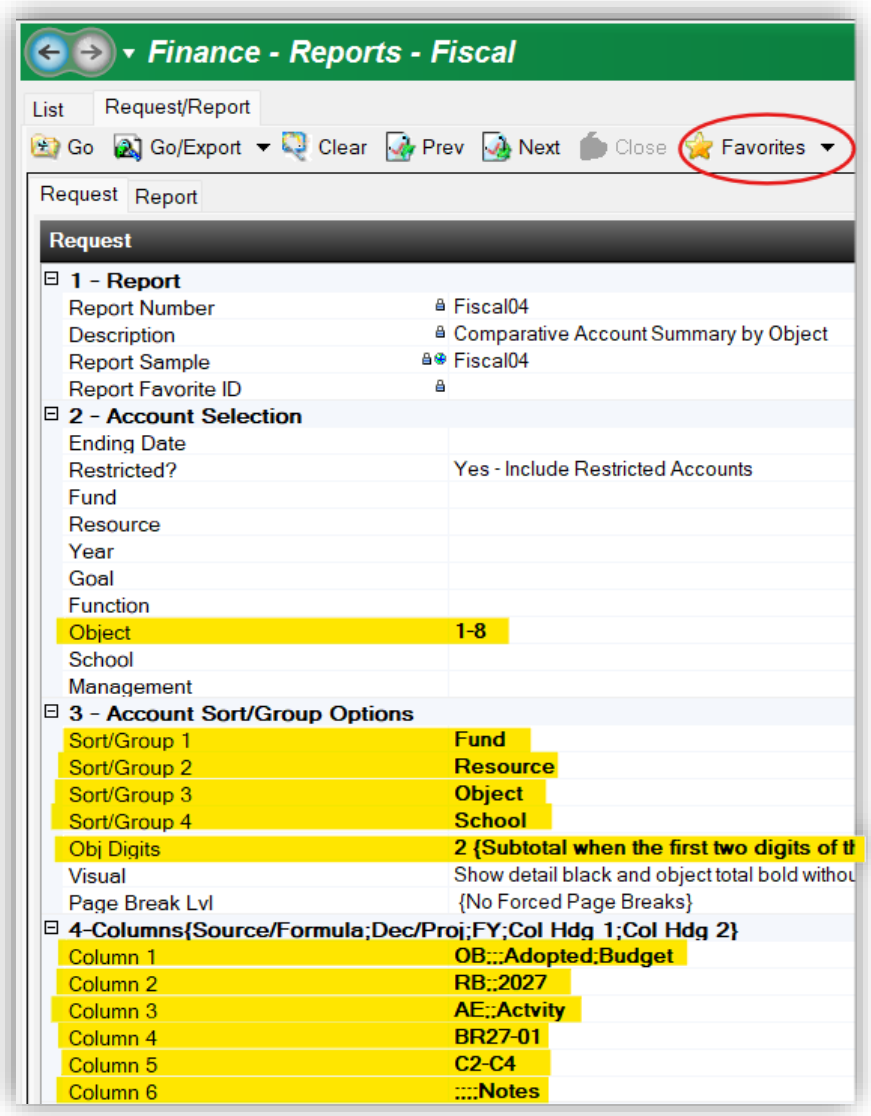
Section 3 – Reports

Compare Budget Models

Budget Models are great for “What if scenarios” and have the ability to compare models such as Adopted Budget with a Budget Revision Model using Fiscal reports to show the difference. Even if you do not use the Budget Model Revision method, you can still create a Budget Model to copy all from Revised to capture a point in time.

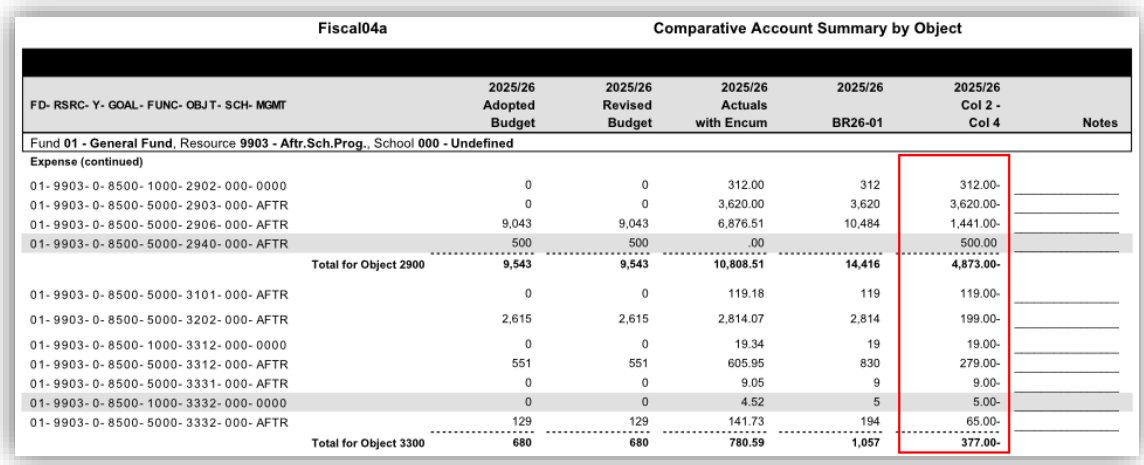
NOTE: The Budget Revision Model would need to be posted to use the Fiscal04.

Go to Finance – Reports – Fiscal – Fiscal04 – Comparative Account Summary by Object



- **Object:** Select Object Codes
- **Account Sort:** Select Sort Groups
- **Columns:** Enter Custom Columns or select from the menu
- **Click Go** to generate report

Example Fiscal04: Review the Difference Column to determine if the budget still needs to be revised.



Fiscal04a — **Comparative Account Summary by Object**

FD- RSRC- Y- GOAL- FUNC- OBJ T- SCH- MGMT	2025/26 Adopted Budget	2025/26 Revised Budget	2025/26 Actuals with Encum	2025/26 BR26-01	2025/26 Col 2 - Col 4	Notes
Fund **01 - General Fund**, Resource **9903 - Aftr.Sch.Prog.**, School **000 - Undefined**						
Expense (continued)						
01- 9903- 0- 8500- 1000- 2902- 000- 0000	0	0	312.00	312	312.00-	
01- 9903- 0- 8500- 5000- 2903- 000- AFTR	0	0	3,620.00	3,620	3,620.00-	
01- 9903- 0- 8500- 5000- 2906- 000- AFTR	9,043	9,043	6,876.51	10,484	1,441.00-	
01- 9903- 0- 8500- 5000- 2940- 000- AFTR	500	500	.00		500.00	
Total for Object 2900	**9,543**	**9,543**	**10,808.51**	**14,416**	**4,873.00-**	
01- 9903- 0- 8500- 5000- 3101- 000- AFTR	0	0	119.18	119	119.00-	
01- 9903- 0- 8500- 5000- 3202- 000- AFTR	2,615	2,615	2,814.07	2,814	199.00-	
01- 9903- 0- 8500- 1000- 3312- 000- 0000	0	0	19.34	19	19.00-	
01- 9903- 0- 8500- 5000- 3312- 000- AFTR	551	551	605.95	830	279.00-	
01- 9903- 0- 8500- 5000- 3331- 000- AFTR	0	0	9.05	9	9.00-	
01- 9903- 0- 8500- 1000- 3332- 000- 0000	0	0	4.52	5	5.00-	
01- 9903- 0- 8500- 5000- 3332- 000- AFTR	129	129	141.73	194	65.00-	
Total for Object 3300	**680**	**680**	**780.59**	**1,057**	**377.00-**	

Budget Reports

- **Budget03 – Budget Object Summery**
  Summery by fun of the selected model
- **Budget08 – Budget Salary Projections**
  Focus on salary and benefits by account or by employee, show only adjustments or vacancies
- **Budget10 – Multiyear Budget by Object**
  Customize columns, define calculations and make comparisons of multiyear budgets
- **Budget13 – Budget Component Summary**
  Review budget summary for account components, Resources with Ending Fund Balances

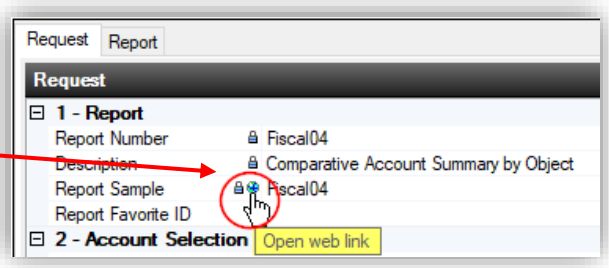
Fiscal Reports

- **Fiscal13b – Financial Statement (By Resource)**
  Use sort option b) By Fund, Resource. Balance for assets, liabilities and fund balances
- **Fiscal04a – Comparative Account Summary by Object**
  Create custom report where you can select columns, define calculation and make comparisons
- **Fiscal06a – Comparative Object Summary**
  Similar to 04, shows account totals based on sort/group and object rollup
- **Fiscal26a – Fund Balance Summary (SACS)**
  Mimics the SACS Extract Fiscal51 to help with easy-to-read format of the report
- **Fiscal27a – Fund/Resource Transaction Summary**
  Shows resource balances for set accounts and only selected account range will print

Presentation Reports

- **Budget04 – Budget Detail by Account**
  Review budget detail items, including model item id, type, descriptions, notes, comments, and item amount
- **Budget07 – Budget Summary Analysis**
  Show charts for ending balance components, total revenue summary, total expenses by function summary, and total expense summary
- **Fiscal12 – Cash Flow Summary**
  Show month-by-month summary of transactions that affect cash by SACS or District codes
- **Fiscal80 – Revenue or Expense Graph**
  Show pie, bar or column chart, Custom data set, up to 10 objects

If you are not sure about a report, open the report and click on the Report Sample to find more about the report and view a sample



Section 4 – Understanding SACS

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

Users can import up to five draft datasets before selecting one to promote to SCOE for review.

SACS Training Materials:

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

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

SACS Login

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

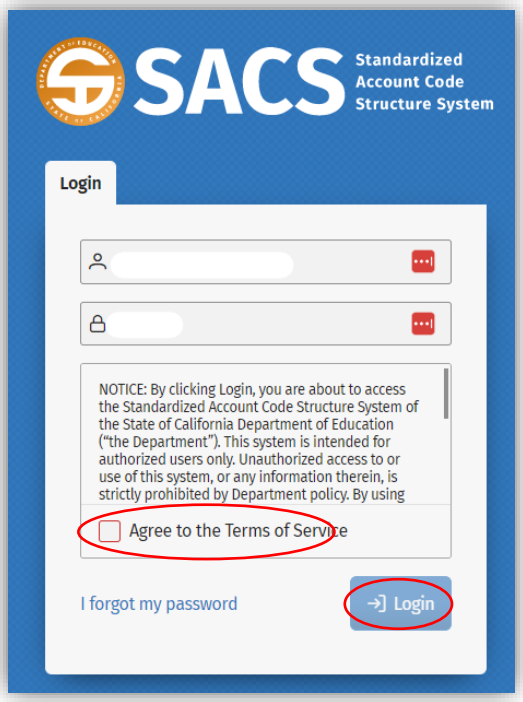
User Request Form:
https://www.scoe.org/fs/resource-manager/view/0c7b2827-a47a-4049-88d4-d565bd74b875

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

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

Hint!

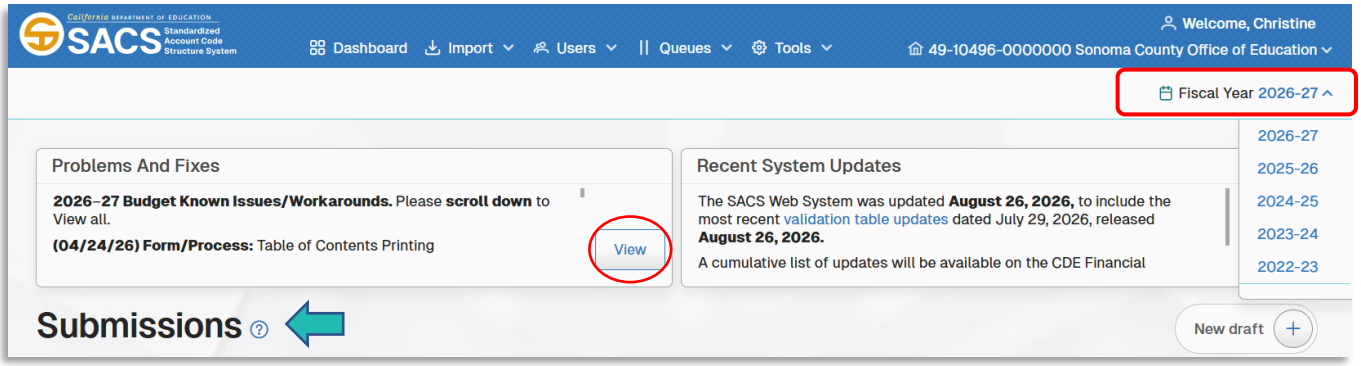
Bookmark SACS Login Page



Fiscal Year 2026-27

- Fiscal Year: Select **2026-27**
- Optional: Click **View** to review Problems And Fixes and Recent System Updates

Make sure to select the correct year!



SACS Help

Each activity has a Help icon that takes you to the **SACS System User Manual.** This will open a new tab containing a variety of helpful links and a search field within the User Manual.

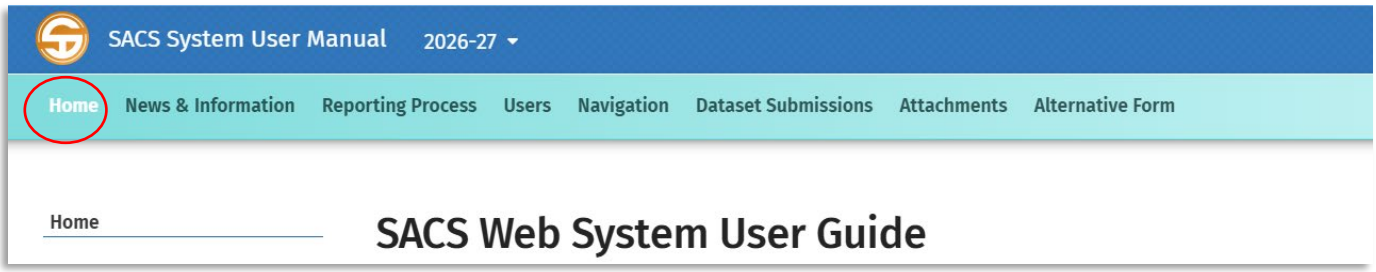
Click on Question Mark (?) to open the **SACS System User Manual**.

Hint!

Bookmark SACS User Manual too

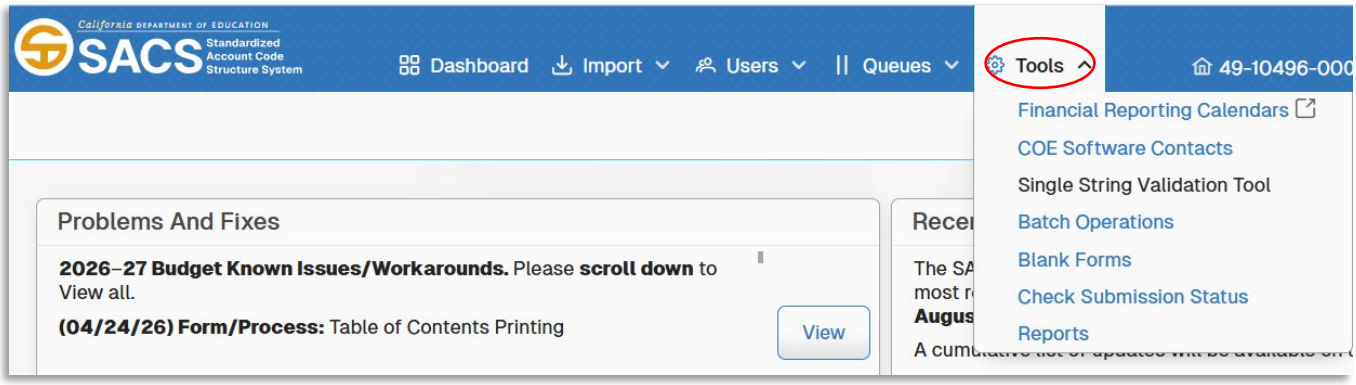
This brings you to SACS User Manual Navigation Page

- Click on the Home Tab to get to the User Manual
- Use keyword search or follow section links
- To return to Dashboard click on Dashboard Tab



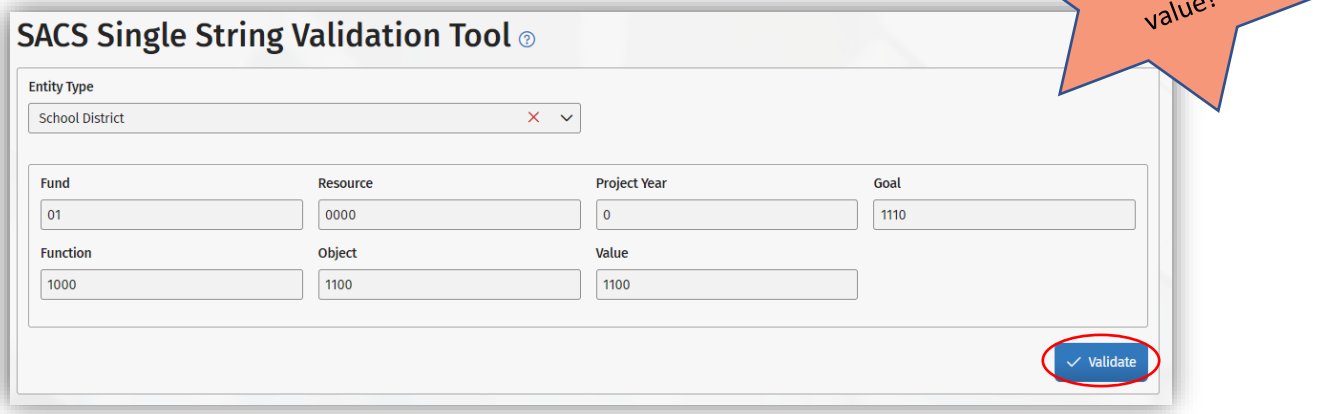
SACS Tools

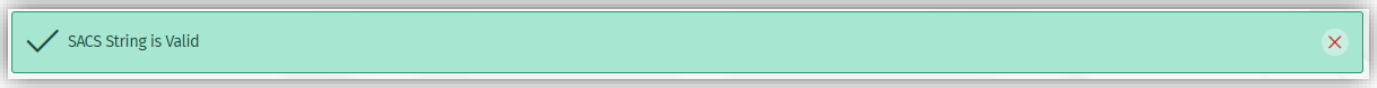
The **Tools** tab includes a variety of tool options such as the Single String Validation Tool and link to the CDE Financial Reporting Calendars



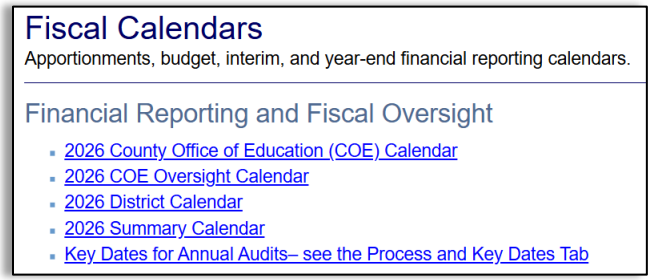
Single String Validation Tool – Allows LEAs to validate individual account strings.

- **Choose Entity Type:** School District or Charter School
- Enter Account Components
- Enter **Value**
- Click **Validate** button



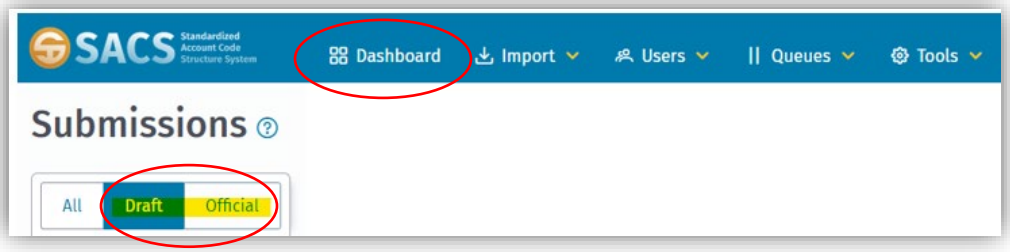


Financial Reporting Calendars – Provides quick access to CDE Fiscal Calendars.



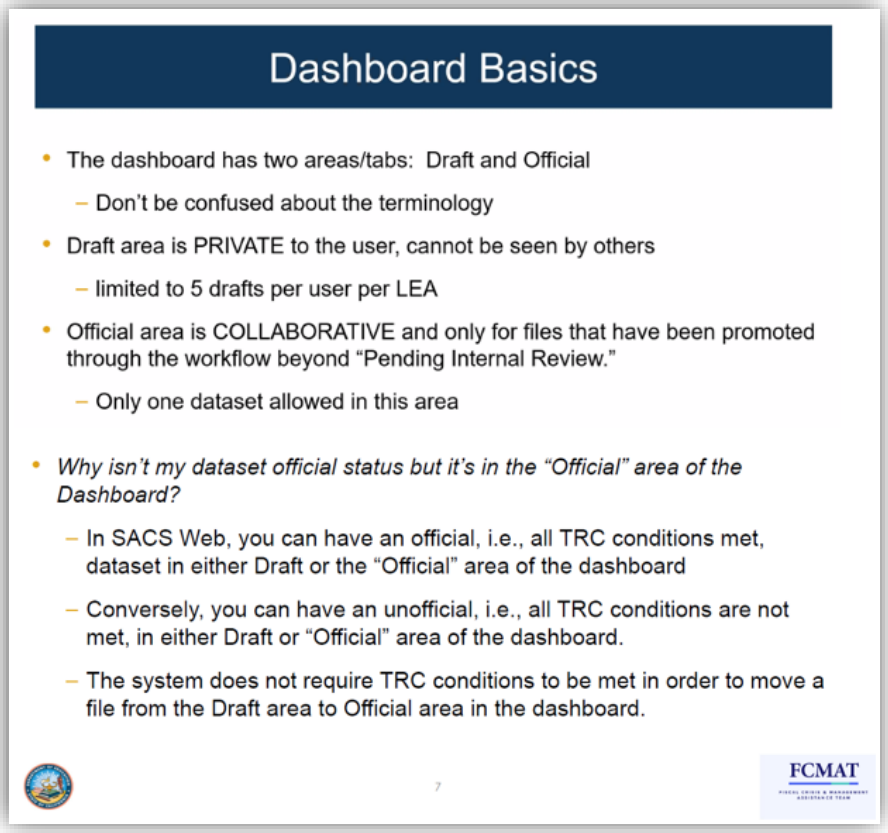
Navigating SACS

- All data is entered into the SACS system either through the import process (using Frontline **Fiscal51** report) or manual entry.
- Once imported, the system extracts the general ledger data into the fund, supplemental, and criteria and standards forms.
- To locate your **Dataset**, click on the **Dashboard** icon on SACS homepage.
- LEAs are responsible for completing and submitting the required forms at each reporting period (see SCOE Biz of this manual for the interim list of forms).



Understanding Draft vs Official Submissions:

- Draft area (private): Working copies of LEA datasets.
- Official area (collaborative): Datasets promoted to the next approving entity.



Dataset Locking:

A dataset must be **locked to edit forms**.

- **Locked:** The dataset can be edited but cannot be promoted.
- **Unlocked:** The dataset can be promoted or moved between queues.



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)

SACS will prompt you when an action requires the dataset to be locked or unlocked.

Unlocked: To Promote the dataset and move the file between Queues, dataset must be Unlocked.



Multiple Users Feature:



Current Locks: Click to identify any user who has the dataset locked for editing. A dataset cannot be promoted if any user has the dataset locked.

Other Features:



Official File Verification: Click to confirm whether the dataset is passing for an official file.



Comments: Click to view or add comments for other users who have access to your dataset. Note: Confidential information should not be included in Comments.

Export/Import Data:

To get export data from Frontline to import into SACS, Run a Fiscal51 Text Report.

Go to: Finance → Reports → Fiscal → Fiscal51

Question on which Operating Budget Date to use?

Contact your SCOE Fiscal Advisor

Fiscal51 Report:

- **Section 2 - User Options**

  1. **Fiscal Year:** 2027 {2026/2027} (default)

- **Section 4 - Interim Budget Reporting Period**

  2. **Reporting Period**:I1{First Interim Thru October 31} **OR** I2 {Second Interim Thru January 31}

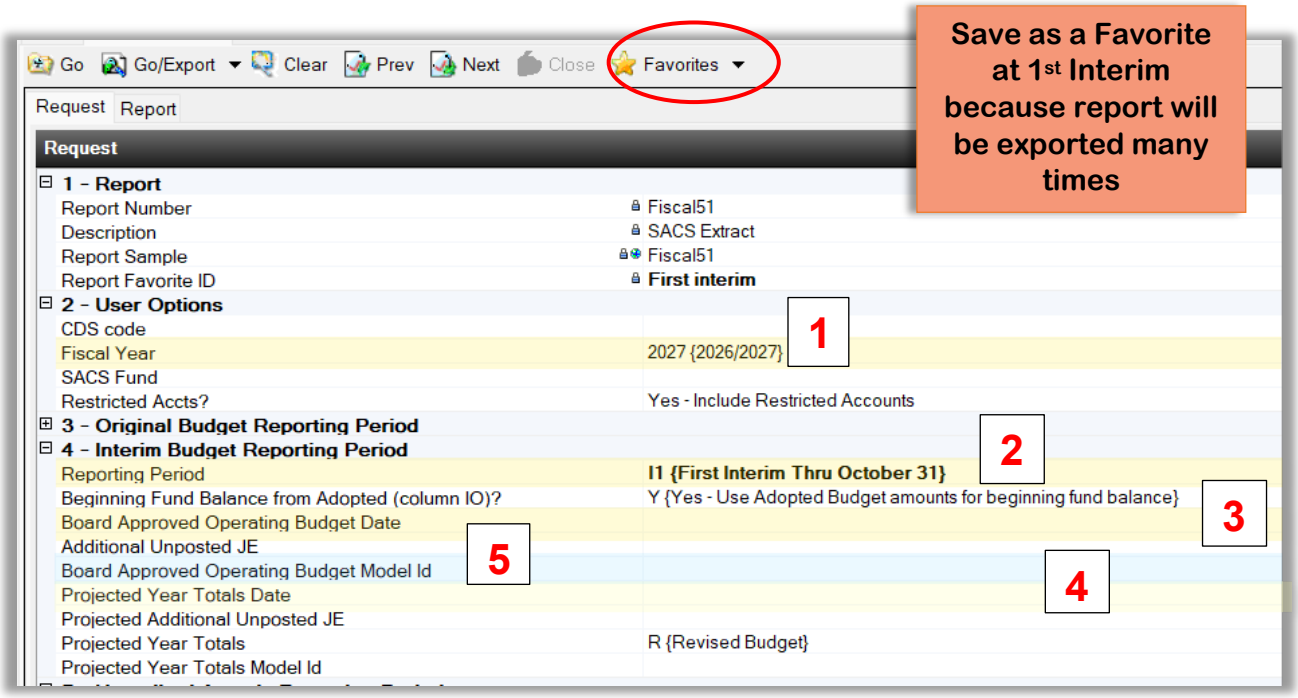
  3. **Board Approved Operating Budget:**
     - Enter the most recent date in which the governing board approved the budget. This date may vary depending on the practices of the LEA. For example:
       - If the board has not approved any amendments since the Adopted Budget, the Board Approved Operating Budget date could be the same date as the Original Budget (7/1/2026).
       - If the 45-Day Budget Revision was approved by the board, the LEA could enter a date to reflect these revisions.
       - Some LEAs present budget revisions to the board on a monthly basis. If that is the case, the date of the most recent board-approved revision could be entered.
     - Consider how the budget has been presented in prior interim reports- what format are board members accustomed to seeing?

  4. **Projected Year Total Date:** Use date of last Budget Revision to be included in the Interim

Use #4 OR #5

  5. **Budget Approved Operating Budget Model Id:** Use your Budget Model Id

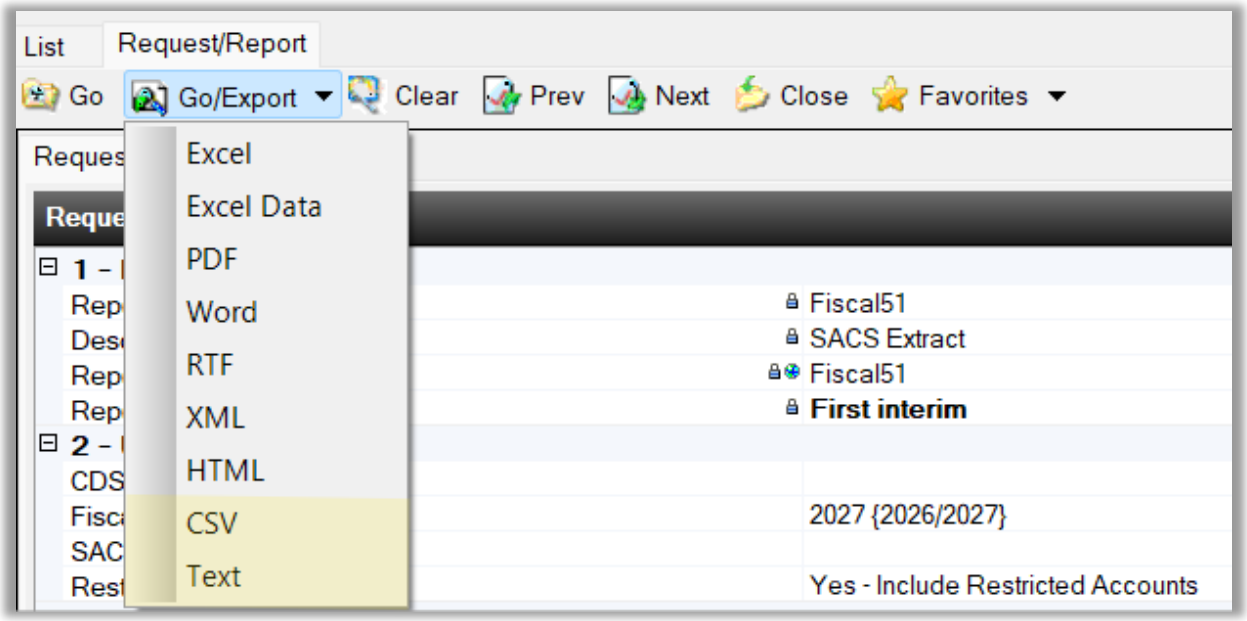
Leave all other report sections as they are



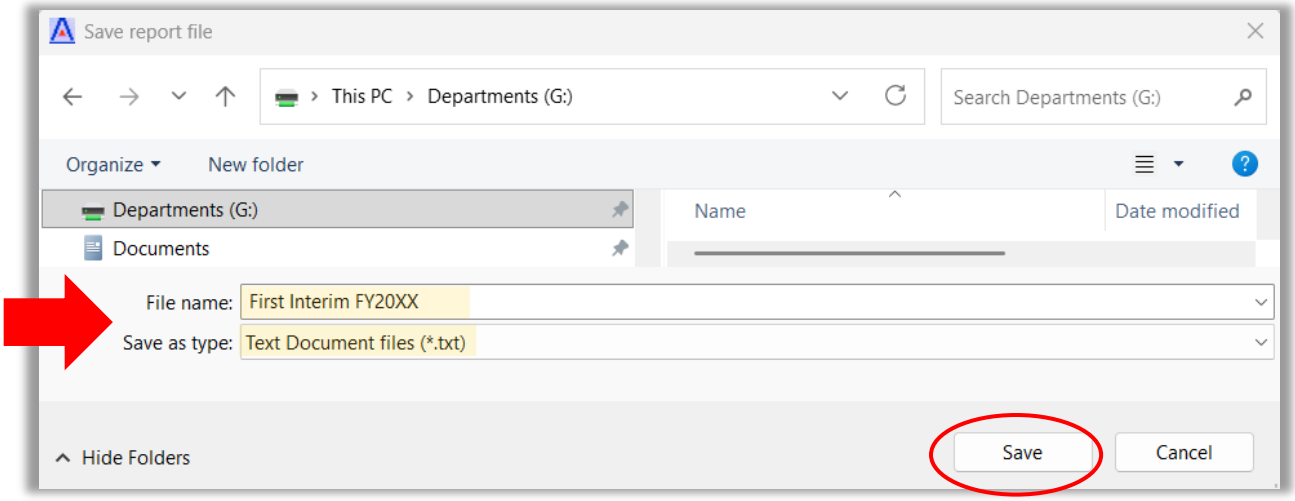
Save as a Favorite at 1st Interim because report will be exported many times

Ready to Export from Frontline?

- Click on **"Go/Export"** icon at the top menu bar
- Select the Text option (SACS accepts .dat, .txt, and .csv extensions)



- Rename and save file keeping the .txt extension.
- Click **Save**

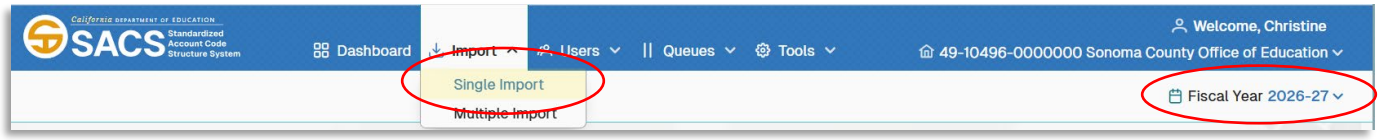


Import Data into SACS

SACS Import Options: The **Import tab** displays two menu options: Single Import and Multiple Import.

Use the **Single Import** option to upload one dataset file (with a .dat, .txt, or .csv extension) into the SACS application for review and approval.

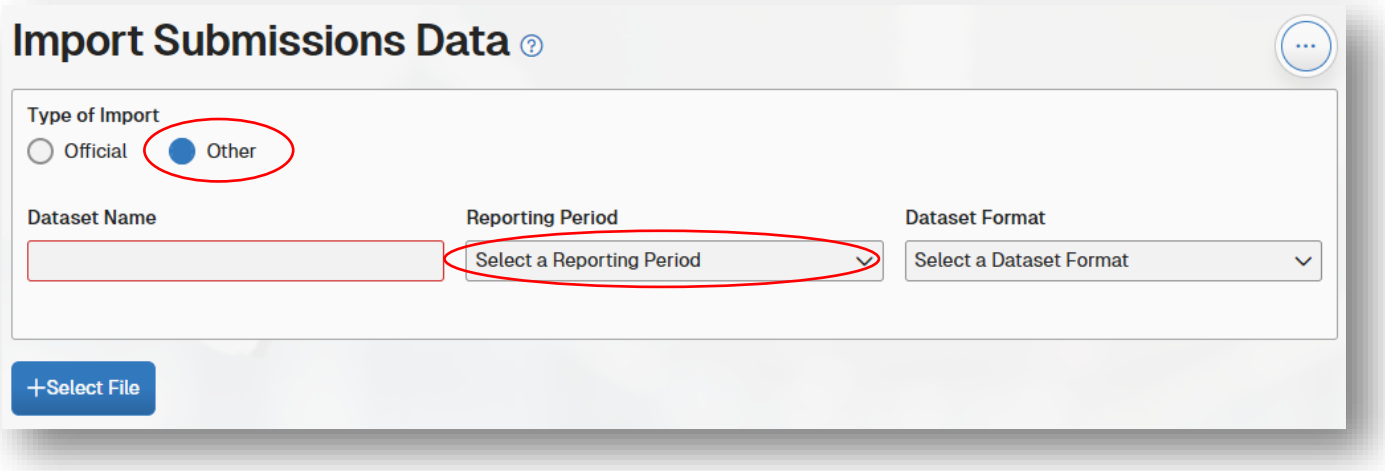
- Important: The dataset file must match the **Fiscal Year 2026-27**.



For the **New dataset file import:**

1. Go to the blue ribbon at the top of the screen.
2. Choose Fiscal Year: 2026–27.
3. Click Import.
4. Select Single Import.

Import Submissions Data

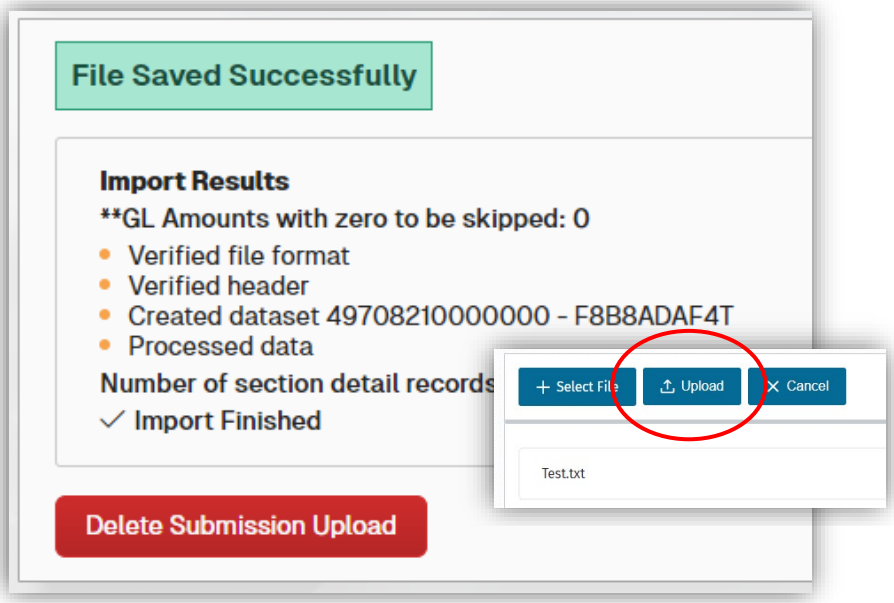


- **Type of Import:** Click Other
- **Dataset Name:** Enter a description
- **Reporting Period:** Select appropriate reporting period [First Interim or Second Interim]
  NOTE: FIRST INTERIM REPORTING PERIOD WILL BE AVAILABLE BY END OF OCTOBER 2026
- **Dataset Format:** Select a Dataset Format [SACS or Charter Alternative]
- **Click on + Select File**
  - Locate saved file

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

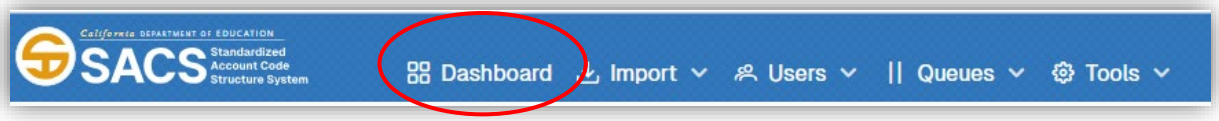


- Review File Saved Successfully or Click on Delete Submission Upload if there is an issue

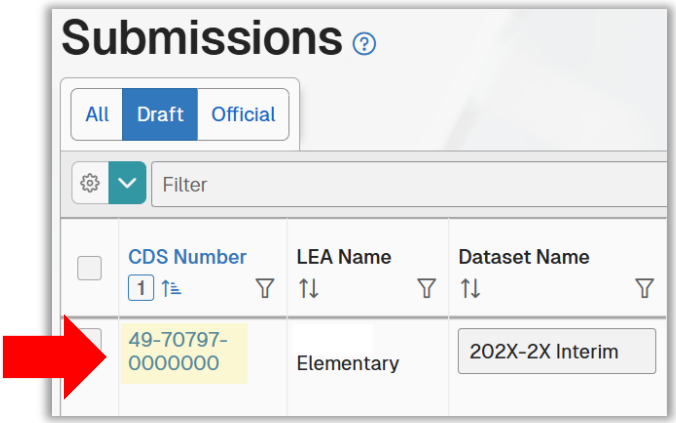


Stop Import: User can stop the import process at any time after the user initiated the import by clicking the **Cancel**. Note: The data import will not be complete until the entire process is finished.

Locate Dataset: Click on **Dashboard** to locate file



- After the import is successful, click the **CDS Number** to open the file.
- **Run Technical Review Check (TRC)** to identify any General Ledger or Import errors that need to be corrected in Frontline.
- Use the **Navigation Menu** to complete all applicable supplemental forms.



SACS Technical Review Checks (TRCs)

After importing data from Frontline, run a **Technical Review Checklist (TRC)** report for *all Dataset Types* from the **Navigation Menu** with **Exceptions Only.** This will isolate the TRCs that need review.



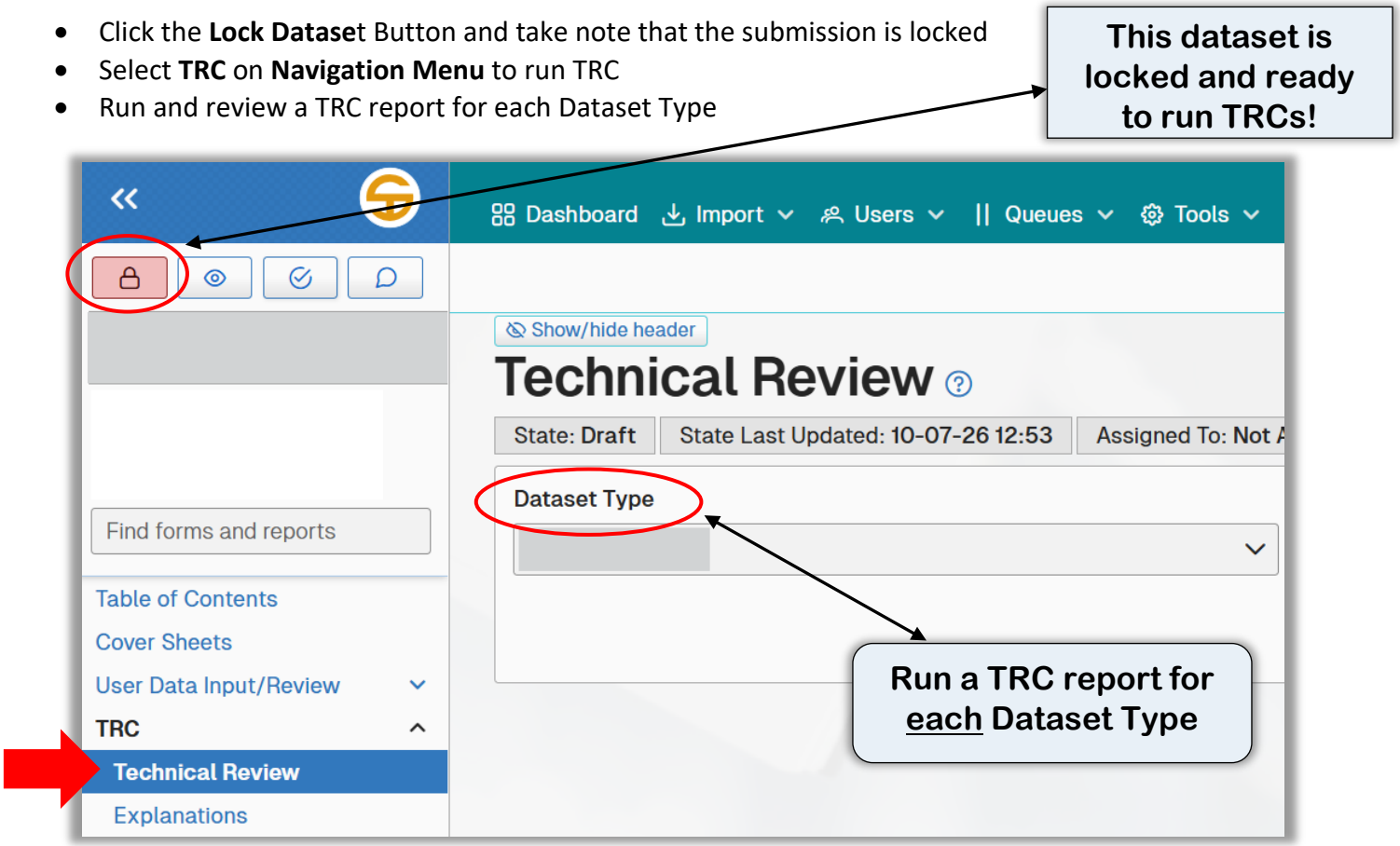
- After the technical review checks have run, a report of each fund and an explanation of the errors (if any) found will be available to be reviewed, exported or printed.

If there are errors on the TRC for the Import or General Ledger phases, then the data will need to be updated in Frontline and then re-extracted before proceeding to forms.

Lock Dataset

The dataset first must be locked before you can access and run the Technical Review Checks (TRCs).

- Click the **Lock Dataset** Button and take note that the submission is locked
- Select **TRC** on **Navigation Menu** to run TRC
- Run and review a TRC report for each Dataset Type



Technical Review Check (TRC) Exceptions

All TRC exceptions should be looked at closely.

- Fatal exceptions **must be corrected**.
- Warning exceptions **must be corrected or, if the data is correct, must be explained**.
- Informational exceptions should be corrected or, if the data is correct, an explanation is optional, but encouraged.

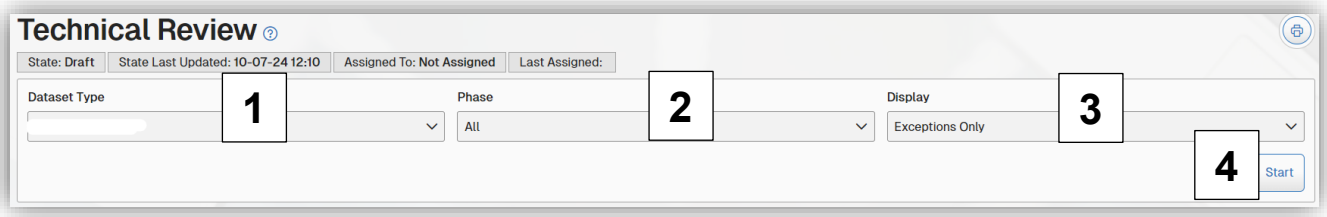
Run a TRC Report:

1. **Dataset Type:** Select a dataset type. A check must be run on each one.
   - Dataset types: Original Budget, Board Approved Operating Budget, Actuals to Date, Projected Totals

2. **Phase:** Select a single phase or ALL phases at once.
   - TRC phases: Import, General Ledger, Supplemental, Export Validation or ALL phases
     i. Import and General Ledger TRCs need to be updated in financial reporting system and re-imported into SACS
     ii. Supplemental and Export Validation TRCs need to be updated in SACS

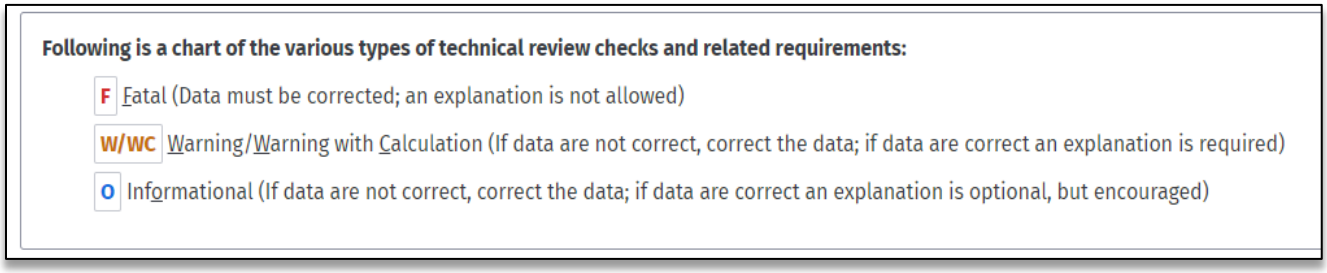
3. **Display:** Exceptions Only (***recommended)***
   - This isolates the TRCs that need to be revised or explained.

4. Click the **Start** button to begin the TRC



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

The different types of TRCs are explained below:



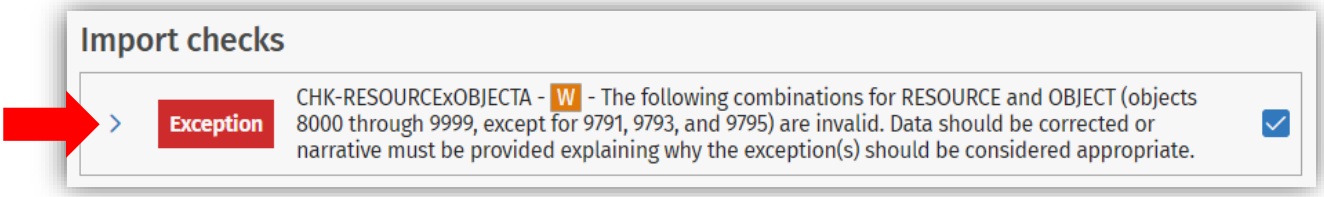
Review Technical Review Check (TRC) Outcomes

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

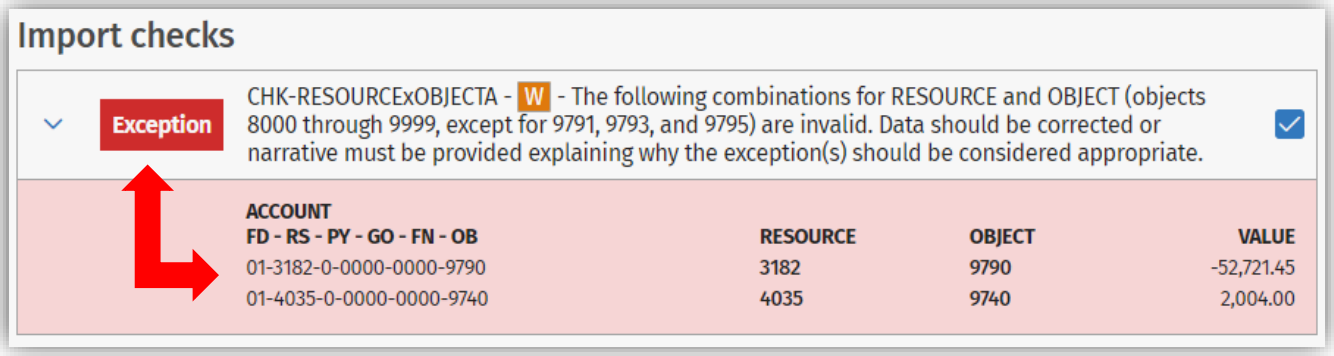
Scroll down to review the errors:

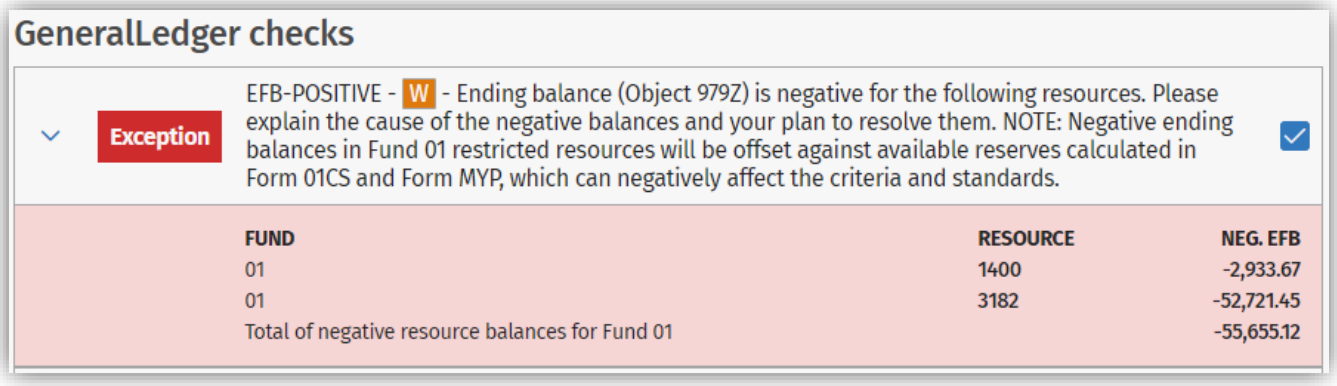
- First, review **Import checks** and **General Ledger** exceptions (examples below). These must be explained in SACS or resolved in Frontline in order to get an Official File.
- Errors in **Supplemental** checks and **Export Validation checks** will need to be reviewed after Supplemental Forms are completed;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

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



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

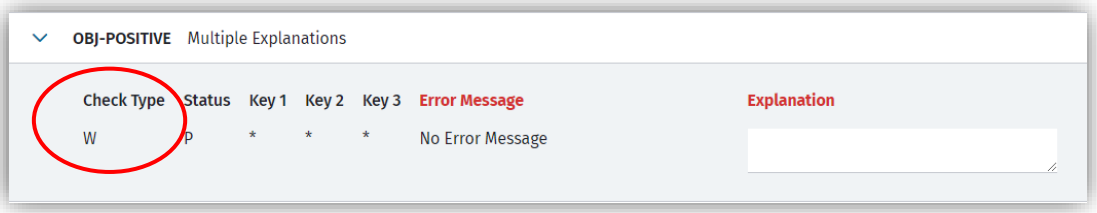




Understanding TRC Exceptions:

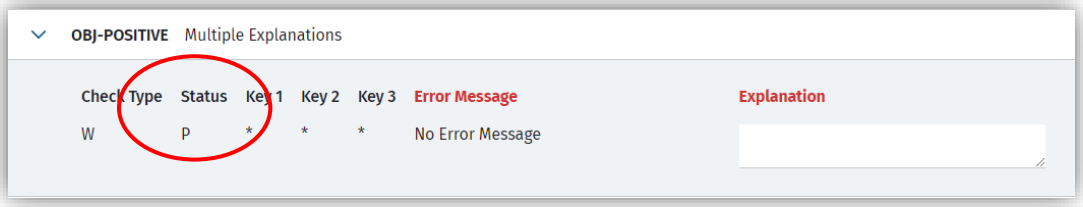
CHECK TYPE - The check type categorizes the severity of the check

- **(F)** Fatal exceptions must be corrected. An explanation is not allowed.
- **(W/WC)** Warning/Warning with Calculation exceptions must be corrected or, if the data is correct, must be explained.
- **(O)** Informational exceptions should be corrected or, if the data is correct, explanation is optional but encouraged.



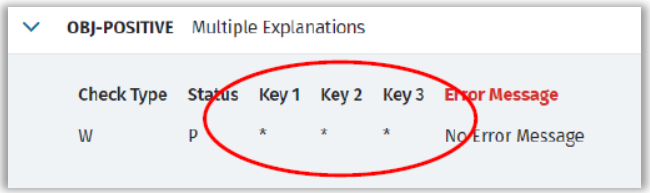
STATUS - The status field indicates the current status of the check and is directly dependent on the LEA's data or explanations.

- **(F) Fatal – MUST BE CORRECTED**
- **(P) Passed – No exception exists, it's an Informational check that automatically passed, or an exception has been corrected.**
- **(E) Explained – An explanation has been provided for a non-fatal exception. Explanations should not be entered for incorrect data. Incorrect data must be corrected.**
- **(W) Warning – Warning exceptions must either be corrected or explained if valid.**



KEY1, KEY2, KEY3 – The key fields provide information that, when combined with the TRC ID, may help users identify the accounting information to be reviewed.

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



CAUTION: TRC Fatal (F) exceptions that have not been corrected, and **TRC Warning exceptions (W/WC)** that have not been corrected or explained, **will prevent the software from doing an Official export**. Fatal exceptions must be corrected; warning exceptions must either be corrected or explained if valid.

Print Technical Review Checks

- Use the **Print** option to make the TRC report easier to review, correct and document exceptions.

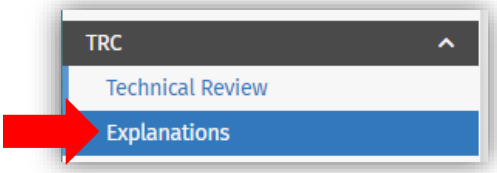


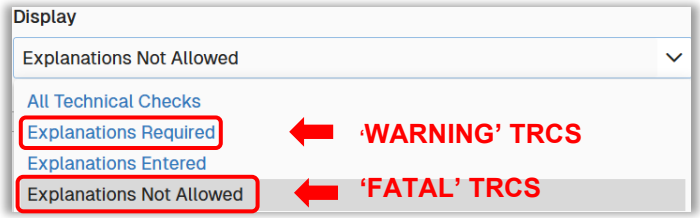
- To print a specific section, run the TRC report, highlight the section you want to print, and then click Print

TRC Explanations

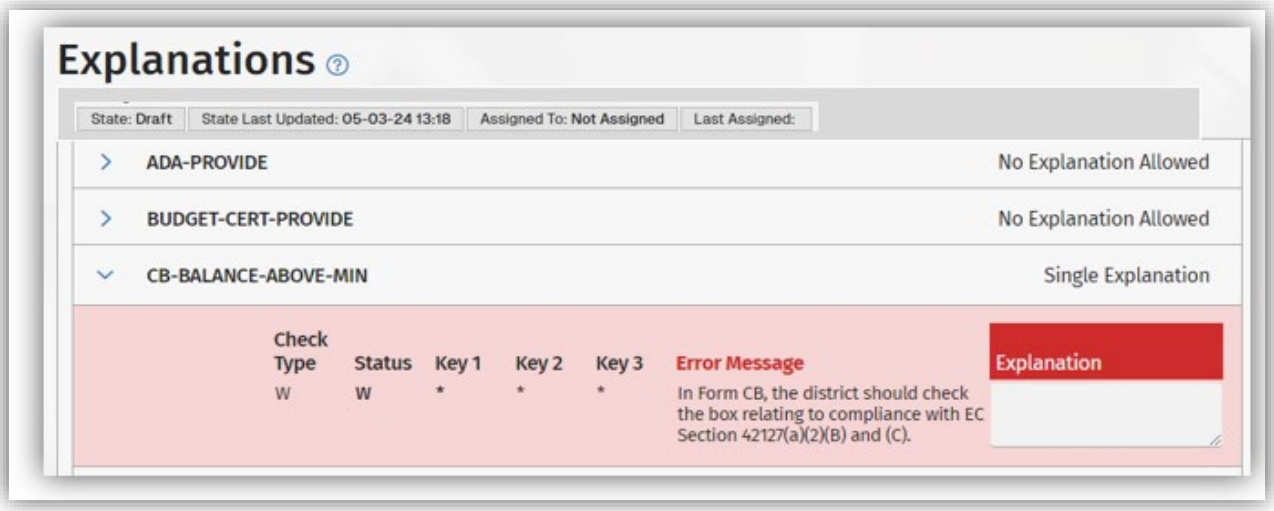
For more details on each TRC, click on the **Explanations** option under TRC on the left Navigation pane.

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





If a Warning TRC has been reviewed and deemed VALID, the TRC must be explained in order to get an Official File. If the TRC is deemed invalid, the error will need to be corrected.

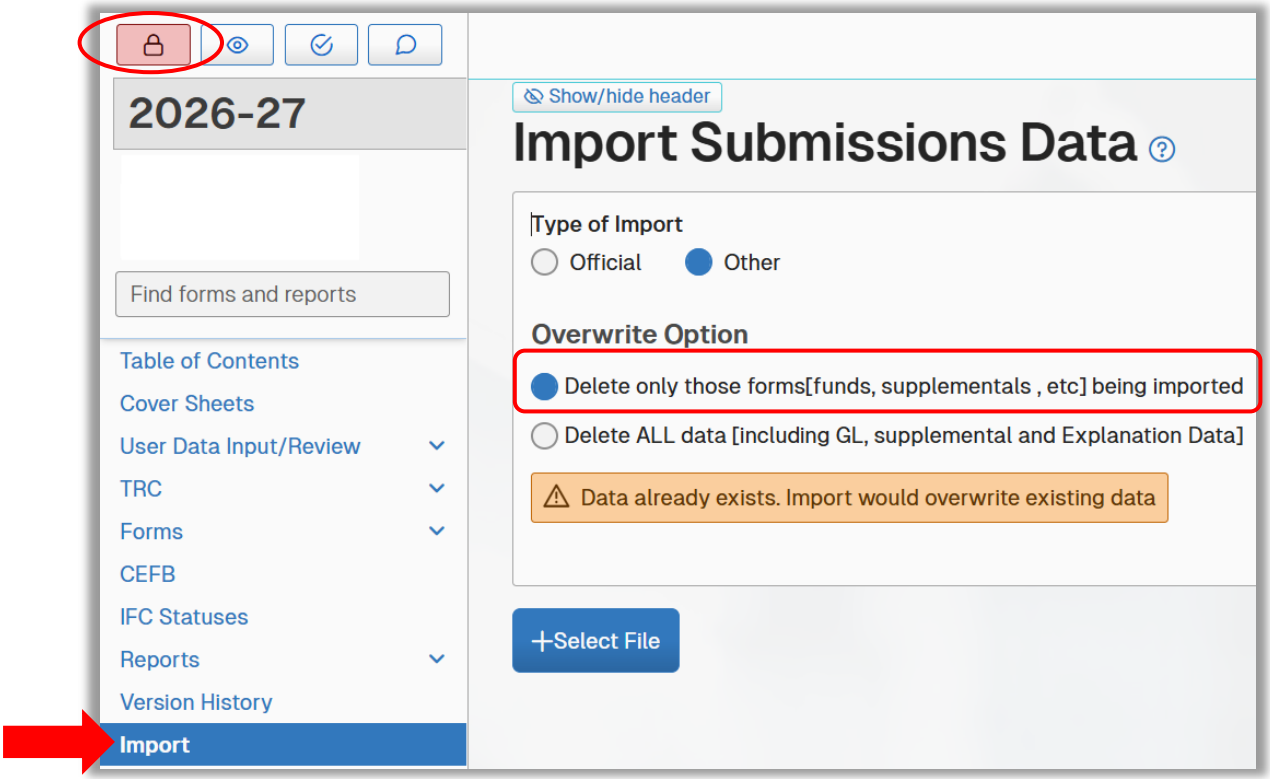


- Enter an explanation in the Explanation field narrative form for VALID warnings.
- Click the Save button to save your explanation for the TRC exception(s)

TRC Corrections & Re-import into SACS

If revisions or correcting entries have been made in Frontline, a subsequent datafile will need to be imported into SACS.

Use the **Import** option in the **Navigation Menu** to update only revised data instead of overwriting previously imported data, allowing you to maintain your progress on SACS forms.



1. OPEN the Dataset from the Dashboard
2. Lock the data set
3. Click on Import to open the Dataset Navigation Menu
4. Select **Other** to identify the **Type of Import** to be used.
5. Select the type of Import/Overwrite by selecting:
6. The **Delete only those forms (funds, supplementals, etc.) being imported**
    a. Click the **+ Select File** button to select the dataset to be used

- Click the **Upload** button to complete the import process

Be sure to run TRCs again after re- importing!

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

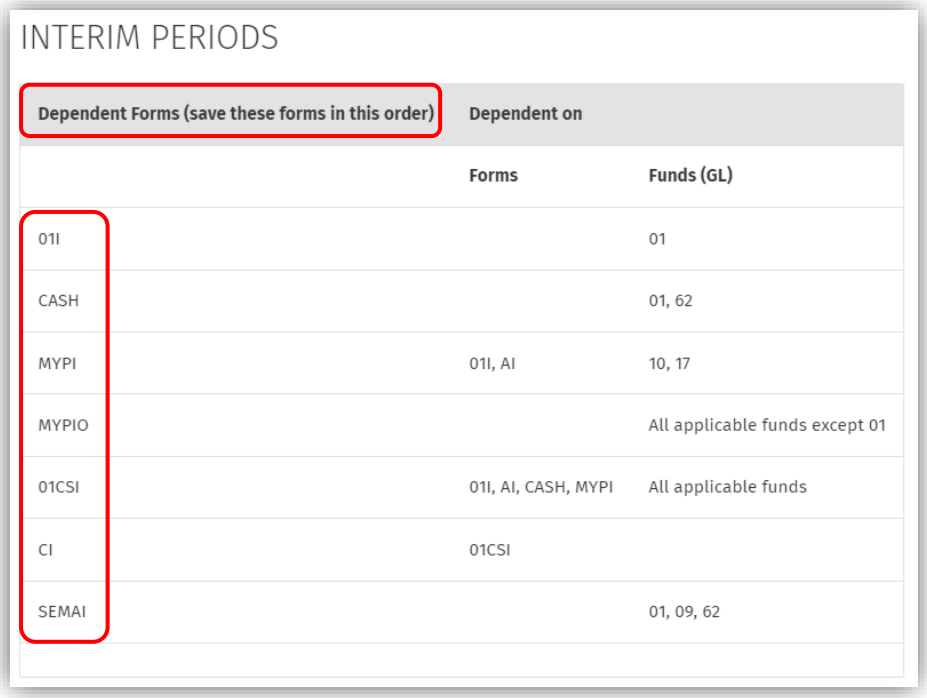
- Some SACS forms rely on data from other forms or general ledger data.
- These dependent forms must be **opened and saved** to re-extract the most current data whenever relevant general ledger (GL) or supplemental data is updated.
- If dependent forms are not opened and saved after such changes, they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

Dependency details are documented in Form Dependencies – Appendix E
in the SACS System User Manual:

SACS System User Manual → 2026-27 → Attachments → Attachment E → Form Dependencies
https://docs.sacs-cde.org/2026-27/News/Procedures/Appendix/Appendix_E/

The following table lists all of the dependent forms and the general ledger ("Funds") or supplemental ("Forms") data they rely on. If any of the funds or forms listed under the "Dependent On" columns are modified, the corresponding "Dependent Forms" must be reopened and saved to ensure they reflect the updated data.

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



INTERIM PERIODS

Dependent Forms (save these forms in this order)	Dependent on	
	Forms	Funds (GL)
01I		01
CASH		01, 62
MYPI	01I, AI	10, 17
MYPIO		All applicable funds except 01
01CSI	01I, AI, CASH, MYPI	All applicable funds
CI	01CSI	
SEMAI		01, 09, 62

SACS Data Processing and Sequencing

SACS System User Manual → 2026-27 → Reporting Process → Interim Data Processing
https://docs.sacs-cde.org/2026-27/News/Procedures/dataInterim/

For the interim report process, **this sequence of events seems to produce the best results with the least amount of extra work**. If you have problems, contact your SCOE District Fiscal Management Advisor for assistance.

- **Prior Period Data**— Prior data will automatically populate into relevant forms where necessary.
- **Supplemental Forms**—Complete, save, and print supplemental **forms AI and CASH** if using the SACS format for cashflow analysis).
- **Import/User Data Input**— Import or manually enter general ledger data from LEA accounting system.
- **TRC Import and TRC General Ledger**— Run the TRC Import and TRC General Ledger modules for each of the four types of interim data, to validate SACS codes and combinations of codes on the imported/input general ledger data and to check interfund, intrafund, and various other balances.
    - Fatal exceptions must be corrected; warning exceptions must be corrected or, if the data is correct, must be explained; informational exceptions should be corrected or, if the data is correct, an explanation is optional but encouraged.
- **General Ledger Data Corrections**—Make general ledger data corrections, as necessary, in the LEA accounting system, then reimport the applicable fund(s). After corrections are made, re-run TRCs.

Re-run TRC-Import and TRC-General Ledger to verify changes.

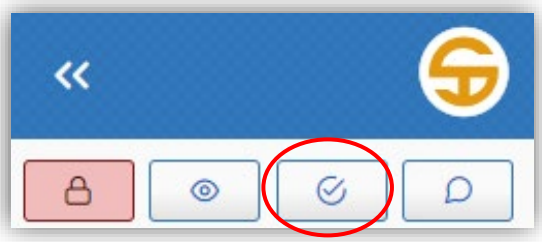
Use the Import option in the Navigation Menu to update only revised instead of overwriting all previously imported data, allowing you to maintain your progress on SACS forms.

- **Components of Ending Fund Balance/Net Position**— Within the Components of Ending Fund Balance/Net Position screen, enter or revise applicable components of ending fund balance/net position, by resource. Re-run TRC-Import and TRC-General Ledger to verify changes.
- **Fund Forms**— When the general ledger data is finalized (including the components of ending fund balance/net position), open, review, save, and print the applicable fund forms. **Open and save Form 01I** so applicable data will extract appropriately into the Multiyear Projections (Form MYPI) and Criteria and Standards Review (Form 01CSI) forms.
- **Forms ICR and ESMOE**, if applicable.
- **Multiyear Projections**—Complete, save, and print Form MYPI if using the SACS form for multiyear projections. **Form 01I and Form AI must be completed and saved first.**
- **Criteria and Standards Review**— Complete, save, and print the Criteria and Standards Review form. **Form 01I, Form AI, Form CASH** (if using the SACS form for analysis), **and Form MYPI** (if using the SACS MYP form), **must be completed and saved before completing Form 01CSI**. **Reminder: Don't open and save SACS MYP or CASH forms if not planning to use.**

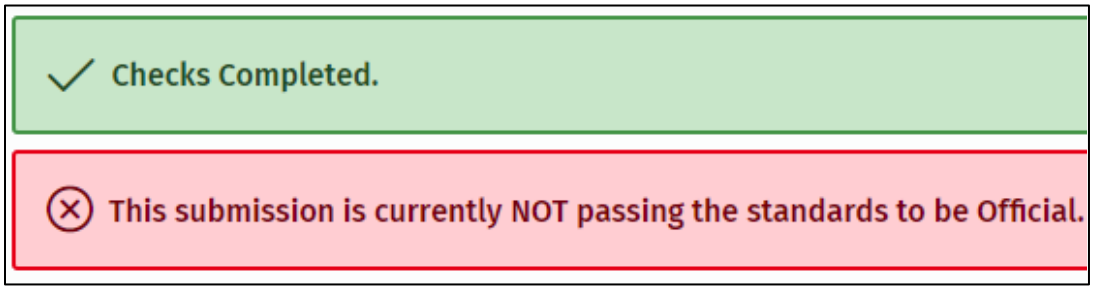
- **TRC Supplemental**— Run the TRC Supplemental module, which checks for required supplemental forms, the Criteria and Standards Review form, and for conditions within those forms. Fatal exceptions must be corrected; warning exceptions must be corrected or, if the data is correct, must be explained.
- **Supplemental Data Changes**- When revisions are made, re-run TRC Supplemental to verify changes.
- **General Ledger Data Corrections**- When revisions are made in the LEA accounting system, re-import data and re-run TRC Import and TRC General Ledger to verify changes.
- **Form CI**—Interim Report Certification. **Review the Criteria and Standards Review Summary for any areas of potential concern for fiscal solvency.**
- **TRC-Export Validation**— Run the TRC Export Validation module, which checks for required forms, forms that have unbalanced or incomplete data, and forms that need to be opened and saved due to general ledger or supplemental data changes (dependencies). **See Attachment E, for information about clearing form dependencies.**
- **Technical Review Checklist**, **ALL**—Verify all Exceptions have been corrected, or explained where applicable.
- **Review SCOE Biz in this manual to ensure all required documents have been completed.** View or print (optional) the Table of Contents in SACS to review completed forms.
- **Official File Verification:** Verify you have an Official file before promoting your file.
- **Export**—Export data for your records using the Official option for submission to the reviewing agency, if required.

Confirming Official File

After TRC corrections are corrected/explained and all forms are complete, use the **Checkmark** on top left tool bar to verify file is **Official**.



A message will display indicating whether the dataset meets the standards to be designated **Official** or whether additional TRC corrections are needed.



Example: Not ready to promote.

The above prompt in **red** indicates the need to return to the dataset to correct or explain TRCs before the dataset can be designated **Official**.

ADA and Enrollment – Interim

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

AREAS COVERED IN THIS SECTION

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

Estimating ADA & Enrollment

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

- **Project ADA based on reasonable ADA to Enrollment ratios**
  - Review historical ADA to enrollment ratios
    - Be mindful of one-time anomalies such as years with inflated absence rates

- For 1st Interim, analyze these historical ratio percentages and apply to current CALPADS Fall 1 Enrollment in order to help estimate the current and future years' estimated P-2 ADA. Be sure to analyze for reasonableness for the current climate of the LEA.
- For 2nd Interim, be careful **not** to just use certified P-1 data as your P-2 projection; some LEAs historically decline in ADA from P-1 to P-2
- See Tools section for sample District with Internal Charter(s) Projection Template for LCFF Enrollment and ADA

Examples of calculating historical ADA to Enrollment:

A typical year:

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

Note: At 2nd Interim, use the same calculation with historical P-1 to P-2 ratios. Some LEAs have a historical decline in ADA from P-1 to P-2.

Includes a one-time anomaly * :

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

**Note: In this example, consider not using 3rd Prior Year ADA in the calculation if it is not reasonable due to an ADA one-time anomaly. Including in your projections could result in an over/underestimate of your ADA.

Analyzing the Projections ☑

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

ADA CONSIDERATIONS

- Revenue Engine
  ADA is critical; almost all revenues except local taxes are ADA driven.

- Flat lining ADA can be dangerous
  Not recommended! ADA drives funding level and helps to determine long term staffing and facility needs.

- Is declining ADA due to declining enrollment or increasing absences?
  More frequent absences will decrease ADA while less absences will increase ADA. Is your ADA to enrollment percentage reasonable and at historical levels? Is your LEA putting processes in place to combat higher than historical absence rates? How are independent study and attendance recovery programs affecting your ADA?

- Watch sudden increases
  Don't increase the out years ADA projections if an increase in the prior year ADA was just a one-time anomaly.

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

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

Required for Reporting ☑

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

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

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

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

Reporting Tools

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

This tool could help with organizing your data

District Name
Enrollment and ADA

Reporting Period

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

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

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

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

More Tools… Calculating P-2 versus Funded ADA

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

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

ADA used for Form A and Criteria & Standards

ADA Tool

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

- The ADA Tool can organize the data for P-2 versus Funded ADA in order to help determine which ADA to use when completing SACS forms.

- To Calculate funded ADA, you will need to Extract data from the **Data Entry** and **ADA** tabs of your LCFF Calculator.

LCFF Calculator Data Entry Tab

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

P-2 Actuals/Projections

LCFF Calculator Data Entry Tab

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

Funded NPS & COE

LCFF Calculator ADA Tab

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

Funded District

Funded District + CY NPS = Form A Line A4

Combines NPS AND COE (but on the Form A, *NPS is reported on row A4 and COE is reported in section 5)*

Verify total Funded ADA = Form A Line A6

Form A – Average Daily Attendance Form

Form A contains 3 worksheets:

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

Column A: Estimated **Funded** ADA (Original Budget) represents the ADA used as a basis for LCFF funding for the original budget adopted July 1, 2026.

Column B: Estimated **Funded** ADA (Board Approved Operating Budget) represents the ADA used as a basis for LCFF funding for the current approved operating budget for the current fiscal year.

Column C: Estimated **P-2** Report ADA (Projected Year Totals) represents the current year's estimated Second Period Report of Attendance (P-2 ADA). Should tie to the LCFF calculator 2026-27 projections (LCFF ADA tab).

Column D: Estimated **Funded** ADA (Projected Year Totals) represents the ADA projected to be used as a basis for LCFF funding for the current fiscal year. Should tie to the LCFF calculator Funded ADA (LCFF ADA Tab).

Tab A – District ADA

District ADA Rows 1-4:

20xx-xx Interim AVERAGE DAILY ATTENDANCE — Form AI

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	Included in Row A1 is District **NPS** and **Resident District of Choice**					
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	* Non-Resident District of Choice ADA is reported in row A2 *District of Choice applicable to Forestville and Geyserville only					
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%

Row A4 = Total District + NPS ADA.

Pay close attention to reporting P-2 versus Funded ADA:

Districts are **funded** off <u>P-2 the better of</u>:

- Current Year
- Prior Year
- 3 Prior Year Average

District SDC Extended Year funded off <u>Current Year</u> P-Annual
NPS is funded off <u>Current Year P-Annual</u>
District of Choice funded off <u>Current Year P-2</u>

District ADA Row 5 – COE Only:

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

Section 5 is for COE ADA only!

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

5a 5b 5c 5d

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

SONOMA COUNTY OFFICE OF EDUCATION

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
5. District Funded County Program ADA						
a. County Community Schools CY P-2						
b. Special Education-Special Day Class CY P-2						
c. Special Education-NPS/LCI CY Annual						
d. Special Education Extended Year CY Annual						

District ADA Row 6:

Tie Funded ADA in Row 6 of Form A to the funded ADA on the LCFF Calculator ADA Tab

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

Verify total Funded ADA = Form A Line A6

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Tab B – County Office ADA

Do **NOT** Use – For COE's Only!

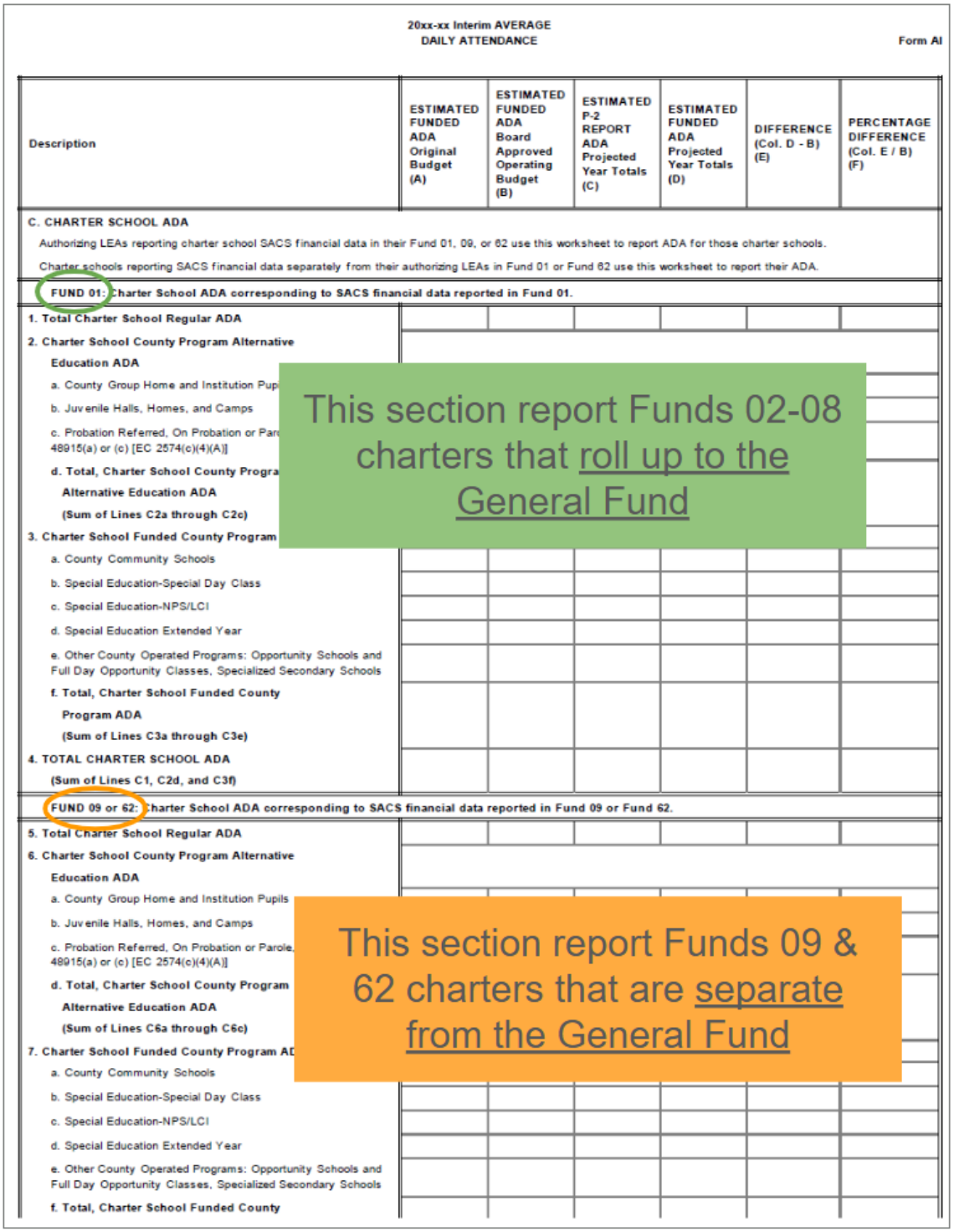
Form A
Tab B - for COEs Only

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

DO NOT ENTER DATA - FOR COEs ONLY!

Form A
Tab C - Charter ADA

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



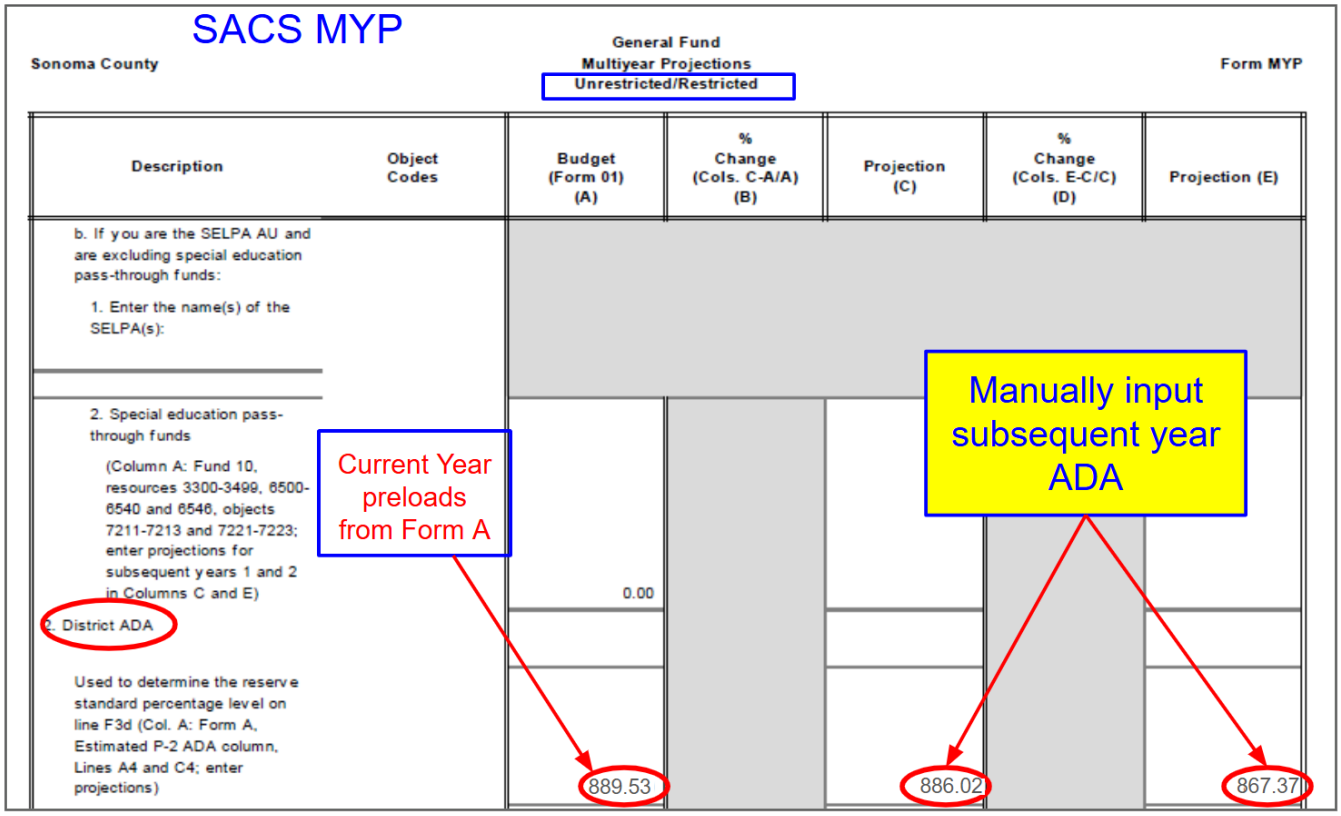
20xx-xx Interim AVERAGE DAILY ATTENDANCE — Form AI

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pup						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Par 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Progra Alternative Education ADA (Sum of Lines C2a through C2c)						
3. Charter School Funded County Program						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)						
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)						
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)						
7. Charter School Funded County Program AD						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County						

Form MYP – Multi Year Projection

SACS Form MYP (Unrestricted/Restricted):

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



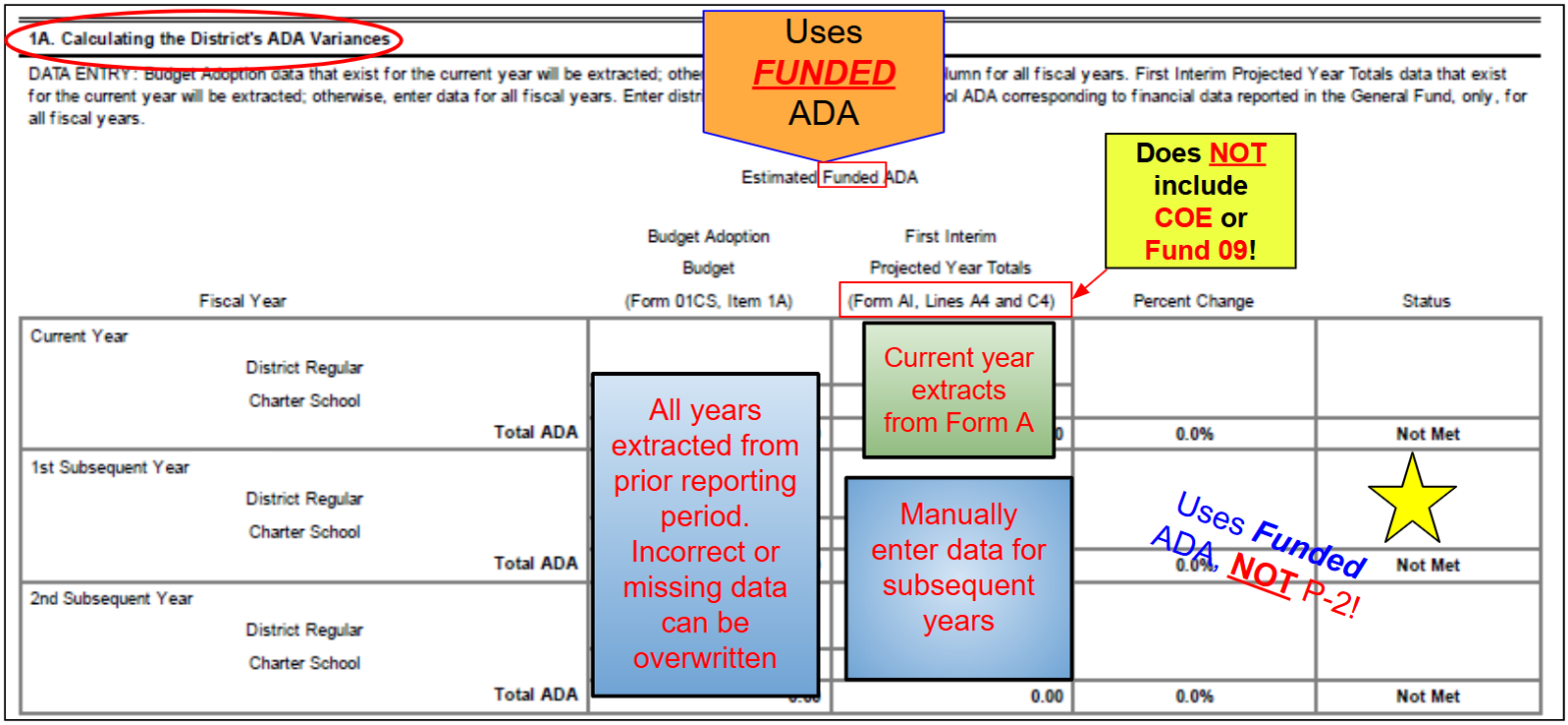
ADA used for Form A and Criteria & Standards

ADA Tool

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

Criteria and Standards – ADA and Enrollment

Criteria & Standard 1A



1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Example of thorough explanation of not met standard:



Explanation: (required if NOT met)

At adopted budget, the District was projecting to be funded off of the 3 prior years average due to declining enrollment. Due to higher than anticipated students at the start of the school year, projections were updated and the District is now projecting to be funded off of the current year ADA which is much higher.

Example of inadequate explanation of not met standard:

Explanation: (required if NOT met)

ADA is higher.



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

Criteria & Standard 2A

2A. Calculating the District's Enrollment Variances

Uses Enrollment

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data in... Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the ...ars.

Does NOT include COE or Fund 09!

Enrollment

Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year					
	District Regular				
	Charter School				
	Total Enrollment	0	0.00	0.0%	Not Met
1st Subsequent Year					
	District Regular				
	Charter School				
	Total Enrollment	0		0.0%	Not Met
2nd Subsequent Year					
	District Regular				
	Charter School				
	Total Enrollment	0.00	0.00	0.0%	Not Met

All years extracted from prior reporting period. Incorrect or missing data should be explained in the explanation section

Current year **Should match Calpads**

Manually enter data for subsequent years - should match LCFF Calc projections

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Example of thorough explanation of not met standard:



Explanation: (required if NOT met)

A new large housing development has generated significantly more new students than originally anticipated. Cohort projections have been updated to account for the additional students that enrolled prior to census day.

Example of inadequate explanation of not met standard:

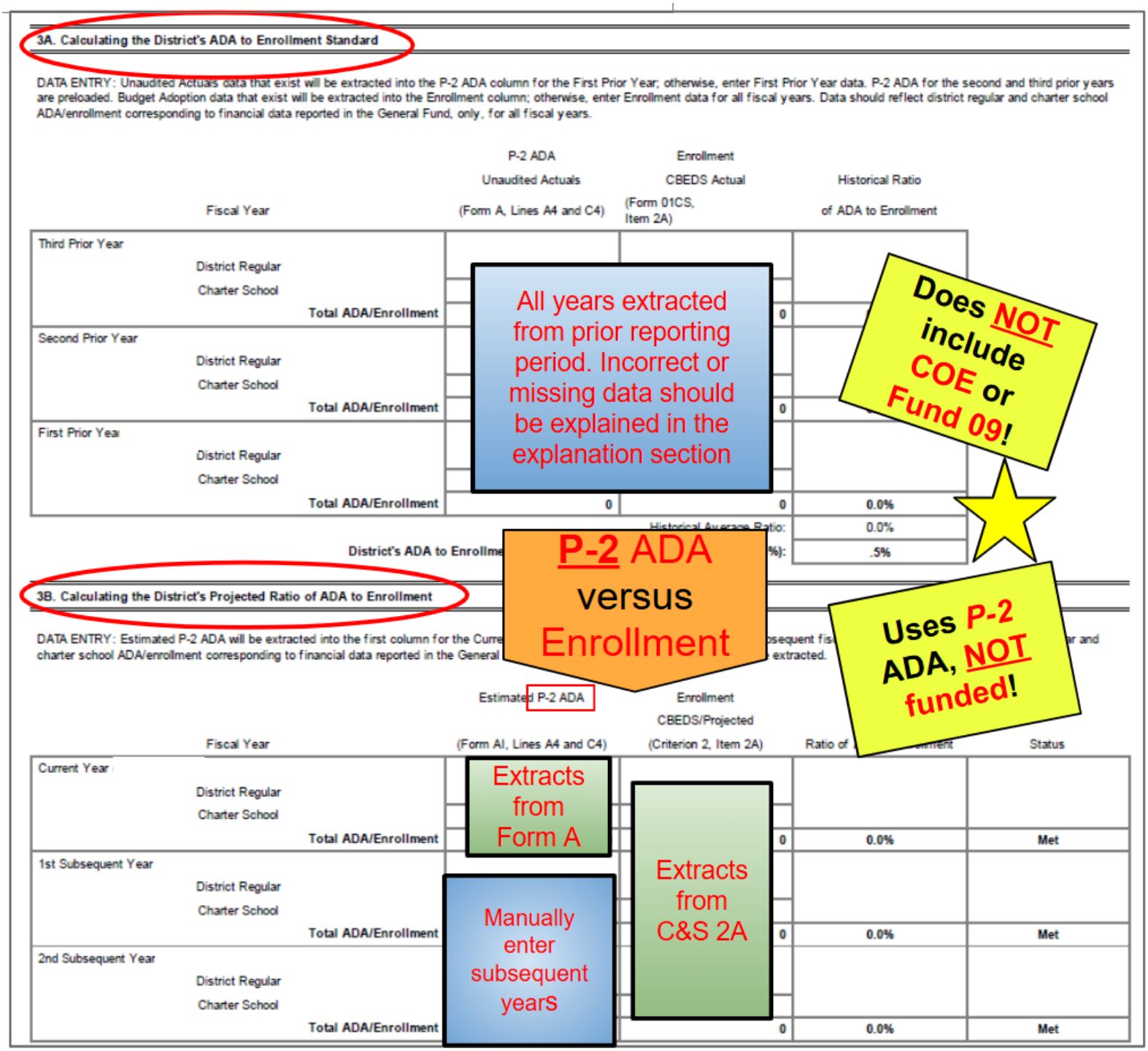


Explanation: (required if NOT met)

District cohort projections were used.

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

Criteria & Standard 3



3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Example of thorough explanation of not met standard:



Explanation:
(required if NOT met)

District has been making progress towards pre-Covid ADA to enrollment percentages. Programs are now in place starting this school year to improve attendance and ADA such as attendance recovery, independent study, classroom incentives, and new positions dedicated to combating absences with more communications to parents and students. With the rolling out of the new programs, the District anticipates the continued progress to reach pre-Covid levels attendance rates.

Example of inadequate explanation of not met standard:



Explanation:
(required if NOT met)

Due to the decrease in enrollment, there are fluctuations in projected ADA.

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

Criteria & Standard 10

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $88,000 (greater of)	0	to 300
4% or $88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

Uses **P-2** ADA, **NOT** funded! Do **NOT** include COE, F09, or F62 Charters!

Manually enter both subsequent years estimated **P-2** ADA if not entered into SACS Form MYP

Extracts from Form A

	Current Year	1st Subsequent Year	2nd Subsequent Year
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4 Subsequent Years, Form MYPI, Line F2, if available.)			
District's Reserve Standard Percentage Level:			

Criteria & Standard Explanations

STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

- If standard is “Not Met”, make sure to thoroughly and accurately explain the reason
- See previous pages for examples
- Box can also be used to explain prior year incorrect data automatically extracted, if not overwritten



Criteria and Standards Reminders

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

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

Local Control Funding Formula Calculator (LCFF)

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

Getting Started

LCFF Data Sources for Interim Reporting – Items to Gather:				
Calculator Section	**2025-26 Data**	**2026-27 Data**		**2027-28 and 2028-29 Data**
		First Interim Reporting	**Second Interim Reporting**	
EPA	N/A - Pre-filled	Most recent EPA apportionment letter	Most recent EPA apportionment letter	Most recent EPA apportionment letter
Property Taxes	2025-26 P-Annual J-29 Property Taxes	LEA Estimate	P-1 Property Tax Estimate	LEA Estimates
Enrollment/UPC	P-2 Exhibit and audit adj. (if applicable)	Preliminary CALPADS data	Certified CALPADS data	LEA Estimates
ADA	Most recent certified ADA (see ADA section for more information)	LEA Estimate	LEA's P-1 Reporting (adjusted as necessary)	LEA estimates
Charter Shift	Certified P-2	Charter Shift Calc. estimate	Charter Shift Calc. (from P-1 attendance reporting or estimate)	Charter Shift Calc. estimates
Concentration Grant Funding Limitation (Charters only)	P-2 Exhibit for district of charter's physical location	District of physical location's estimate of UPP	District of physical location's estimate of UPP	District of physical location's estimate of UPP

- **IMPORTANT: Download the most recent calculator from FCMAT.** The LCFF Calculator, Calculator Caveats, LCFF Listserv Subscription and LCFF Online Help Desk are accessible on the FCMAT website.
- LEAs are not required to enter data for years 2029-30 and 2030-31.
- The EPA rates no longer pre-populate. In the Data Entry tab under the Universal Assumptions section, the EPA data should be updated with the most current EPA % available. If rates are not available for subsequent years, LEAs can default to the current EPA % and update once estimates are known. More information on page LCFF-2.
- Charter and district communication for LCFF calculations: The calculator is designed for a district to calculate the in-lieu taxes. Sponsoring districts should contact their external charters for ADA projections, and communicate in-lieu tax results back to the charter.

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

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

	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-			

District and Charter Data Entry Tab

Begin by populating the LCFF Calculator section at the top of the data entry screen. The LCFF Calculator contains conditional formatting to guide users through data entry. Once a CDS number is entered in the first cell, the sections of the Data Entry tab that will require data input will be highlighted in **blue** for districts or **green** for charters. Do not enter data in sections highlighted in gray.

LCFF CALCULATOR		
	5 digit District code or 7 digit School code *(from the CDS code)*	Enter CDS Code or select YES for new charter school
NO	Is this calculation for a new charter school? (select from drop down list)	
TBD	Projection Type	
	Projection Date	

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

Universal Assumptions:

	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	*20.00%*	*20.00%*	*20.00%*	*20.00%*
Concentration Grant (>55% population)	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	2.30%	4.31%	3.30%	3.09%
Statutory COLA	*2.30%*	*2.87%*	*3.30%*	*3.09%*
Augmentation/(COLA Suspension)	*0.00%*	*1.44%*	*0.00%*	*0.00%*

Review to most recent dartboard

- **COLA:** The 2026-27 COLA reflects the statutory COLA (2.87%) plus the augmentation of 1.44% for a total funded COLA of 4.31%. The calculator also includes estimated COLAs for 2027-28 through 2030-31 as estimated by the Department of Finance (DOF).

  LEAs may consider running multiple fiscal scenarios in the calculator to understand the implications of future changes to the COLA.

- **EPA:** These percentages should be reviewed and updated to match percentage updates published after the version release. The example below is based on fiscal year 2026-27 EPA quarter one (1), released 9/4/26.

Adding EPA factor to Data Entry Tab:
Step 1: Go to: https://www.cde.ca.gov/fg/aa/pa/epa2627.asp
Step 2: Select most recent letter: Apportionment Letter – 4-Sep-2026
Step 3: Enter the EPA entitlement factor* for each fiscal year from the latest EPA Apportionment letter on both lines

Example: 2026-27's First Quarter factor is: 43.60079485%, per the letter:

2026–27 First Quarter Entitlement Calculation

Using a 2026–27 EPA revenue amount of approximately $12.5 billion, the CDE calculated estimated EPA entitlements using a factor of 43.60079485 percent based on the statewide total of revenue limits and charter school block grant funding as of the 2025–26 Second Principal (P-2) Apportionment, adjusted for the 2026–27 cost-of-living adjustment of 2.87 percent. Each LEA's EPA entitlement was then reduced so that funding from local property taxes and the EPA combined did not exceed the LEA's adjusted revenue limit or charter school general purpose funding, provided that each LEA received the minimum EPA funding of $200 per unit of ADA. For most LEAs, EPA funding offsets local control funding formula state aid allocated through the Principal Apportionment. EPA entitlements will be recalculated at the 2026–27 First Principal (P-1) Apportionment and will be based on both P-1 Apportionment data and the preliminary EPA revenue amount already provided by Department of Finance in June 2026.

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

	2025-26	2026-27	2027-28	2028-29
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	62.47675118%			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	62.47675118%			
Local EPA Accrual	$ -	$ -	$ -	$ -

Enter EPA here

Data Elements Required to Calculate the LCFF:

- **General Questions:**

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF		
(a) GENERAL QUESTIONS		
Is your district required to transfer in-lieu taxes to a charter school?	YES	Select YES if you sponsor a Charter
Does your district have a necessary small school?	NO	N/A in Sonoma County

- **District K-3 Grade Span Adjustment Funding Determination:** The LCFF calculation contains additional funding for primary grades, K-3 Grade Span Adjustment. A ***K-3 class*** is a group of students scheduled to report regularly at a particular time to a particular teacher during the regular school day. This includes transitional kindergarten, but does not include special day classes, evening classes, or summer school classes. As a pre-requisite to receiving this funding, school districts must maintain an average class enrollment for each school site for grades K-3 of 24 students or less, or have collectively bargained an alternative annual average K-3 class enrollment for each school site. See Education Code 5 CCR 15498.1 and Ed C 42238.02(d) for further details.

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

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

How is the average calculated?

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

- **Property Taxes:** The calculator reflects 2025-26 P-2 estimates, therefore it is necessary to manually update to actuals (J-29 report or Frontline). See final 2025-26 P-Annual Property Taxes that were emailed from SCOE on August 13, 2026 for details.
  - Per the County Auditor's office, they are anticipating growth to remain flat for 2026-27 Countywide, but the growth in each area of the County will vary from district to district. The County has not provided estimates beyond 2026-27. These are preliminary estimates and are subject to change.
  - In-Lieu Property Taxes:
    - If you sponsor a Charter School and section 5 is not highlighted blue, remember to select YES under 3(a):

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

    - Authorizing districts will enter charter ADA by grade span in section 5. The "District In-Lieu Taxes" tab will calculate the pass-through taxes entitled to each charter sponsored by the district. Authorizing districts should contact their external charters for ADA projections, and communicate back the in-lieu tax result to the charter once known.
      - The LCFF calculator is designed to support basic aid district calculation, which requires charter school ADA to be entered by grade span. Non-basic aid districts may enter the total charter school ADA for each school in any single grade span, however it is best practice to enter by grade span.
    - All Districts in Sonoma County should be using Section 3(c), Property taxes, to calculate In-Lieu taxes. Section 5(a) "Alternative Calculation Tool" should not be used to override Section 3(c):

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

- Redevelopment Property Tax Trust Funds (RPTTF) (Districts only): For districts receiving RPTTF, **enter P-Annual (J-29) actuals into 2025-26.** For 2026-27 and subsequent years, it is SCOE's **recommendation** that you budget 50% of the 2025-26 actuals. Please note that RDA amounts do not get passed through to charters; therefore, appropriately estimating for the out years will help you create more realistic cash flow projections.

- **Enrollment & Unduplicated Pupil Percentage data:** This version is prefilled through the 2025-26 year with certified LEA data that is included in CDE's 2nd Principal Apportionment funding exhibits. This data may also include a proxy TK augmentation to the UPC count that differs from what was certified in CALPADS.
  - Overwrite the 2025-26 prefilled data if a correction was identified during the audit process.
  - For 2026-27, enter preliminary or certified CAPLADS data, depending on the time of year.
    - County Operated Program enrollment estimates for 2026-27 are located on page LCFF-9.
  - For 2027-28 and 2028-29, key in LEA estimates. For more information, see ADA and Enrollment section.

- **Average Daily Attendance data:** 2025-26 ADA is prefilled with certified P-2 ADA.
  - Overwrite the prefilled 2025-26 data if there were corrections made to regular P-2 ADA.
  - The prefilled 2025-26 data for NPS and SDC extended year programs must be updated with certified P-Annual data.
  - COE programs should be analyzed and updated as necessary based on whether calculations are factored on P-2 or Annual (see chart below).
  - **Districts should enter exact data as the calculator will use the greater total of current year, prior year, or prior 3-year average where appropriate.**
  - For 2026-27 through 2028-29 projection years, key in LEA estimates.
  - TK ADA projections should be input as a **subset** of ADA entered in the TK-3 grade span.

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

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

ADA Reminders:

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

- **Charter Shift (Districts):** Prior year ADA used in the determination of school district funding calculations is based on the greater of current year, prior year, and three-prior year average. The prior year ADA must be adjusted by the net ADA of students who "shifted" between school district schools and district sponsored charter schools.

    - Sponsoring school districts should enter the total prior year ADA by grade span of those students who attended district schools in the prior year, then left to attend a district sponsored charter school in each represented year in the first section.

(g) CHARTER SHIFT ADJUSTMENTS FOR ADA PRIOR YEAR GUARANTEES						
If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requirements for the charter shift adjustment were suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.						
	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report
A-20	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year				
	Grades 4-6					
	Grades 7-8					
	Grades 9-12					
			-	-	-	-

    - Sponsoring school districts should enter total prior year ADA by grade span for students who attended school district sponsored charter schools in the prior year and returned to attend district schools in the current year in the second section.

A-19	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year				
	Grades 4-6					
	Grades 7-8					
	Grades 9-12					
			-	-	-	-

    - LEAs may wish to use a Tracking tool to calculate the ADA to be entered in the charter shift calculation.

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

Charter School Unduplicated Pupil Percentage

County: Sonoma
District: Dunham Elementary
LEA: Dunham Charter

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

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

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

Final Reminders

- Be sure to select the appropriate responses in all drop-down boxes:
  - Is this a new charter?
  - Is your district required to transfer in-lieu taxes?
- No data should be entered in sections that are not highlighted green or blue.

Printing Tips

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

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

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

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

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

LCFF Calculator – Quick Reference Checklist

Before You Start
☐ Download **latest LCFF Calculator (FCMAT)**
☐ Review Calculator Caveats (if needed)

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

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

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

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

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

Enrollment & UPP
☐ Reviewed preloaded data (CDE Exhibit)
☐ 2025-26 updated (if audit adjustments)
☐ Cohort projections updated for future years

ADA (Average Daily Attendance)
Prior Year (2025–26):
☐ Updated with any P-2 corrections
☐ Updated with P-Annual ADA for NPS, SDC Extended Year, and COE programs funded off of P-Annual
Current/Future Years (2026-27 – 2028-29)
☐ Entered local projections

Reminders:
☐ TK ADA included in TK–3

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

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

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

SONOMA COUNTY OFFICE OF EDUCATION		2026-27 COE OPERATED PROGRAMS - Fall I, CALPADS ENROLLMENT ESTIMATES												
LEA		COUNTY COMMUNITY SCHOOLS				COUNTY SPL. ED. - SPL. DAY CLASS				COUNTY SPL. ED. - NONPUBLIC/LCI				LEA
#	LEA NAMES	TK/K-3	4-6	7-8	9-12	TK/K-3	4-6	7-8	9-12	TK/K-3	4-6	7-8	9-12	TOTAL
	ELEMENTARY & HIGH SCHOOL DISTRICTS													
01	ALEXANDER VALLEY													**0.00**
05	BELLEVUE					5.00	4.00							**9.00**
06	BENNETT VALLEY					1.00								**1.00**
11	CINNABAR													**0.00**
15	DUNHAM													**0.00**
17	FORESTVILLE					1.00	1.00							**2.00**
18	FORT ROSS													**0.00**
20	GRAVENSTEIN					2.00	1.00	1.00						**4.00**
22	GUERNEVILLE													**0.00**
24	HARMONY													**0.00**
26	HORICON													**0.00**
46	KASHIA													**0.00**
29	KENWOOD										3.00			**3.00**
31	LIBERTY													**0.00**
34	MARK WEST						1.00							**1.00**
35	MONTE RIO													**0.00**
36	MONTGOMERY													**0.00**
38	OAK GROVE						1.00							**1.00**
39	OLD ADOBE						1.00							**1.00**
85	PETALUMA CITY-ELEMENTARY					1.00								**1.00**
85	PETALUMA CITY- HIGH													**0.00**
43	PINER OLIVET					4.00	4.00							**8.00**
47	RINCON VALLEY						2.00							**2.00**
48	ROSELAND					2.00	1.00							**3.00**
86	SANTA ROSA CITY-ELEMENTARY						2.00							**2.00**
86	SANTA ROSA CITY-HIGH				7.00			6.00	8.00			1.00	5.00	**27.00**
51	SEBASTOPOL													**0.00**
53	TWIN HILLS						1.00							**1.00**
54	TWO ROCK													**0.00**
60	WAUGH					1.00								**1.00**
61	WEST SIDE													**0.00**
71	WEST SO. CO. HIGH								1.00				1.00	**2.00**
62	WILMAR													**0.00**
64	WRIGHT					2.00	6.00							**8.00**
	UNIFIED SCHOOL DISTRICTS													
81	CLOVERDALE						1.00		1.00					**2.00**
82	COTATI-ROHNERT PARK				1.00	3.00	2.00	2.00	5.00					**13.00**
84	GEYSERVILLE													**0.00**
87	HEALDSBURG					1.00	1.00							**2.00**
88	SONOMA VALLEY				1.00				7.00				1	**9.00**
63	WINDSOR					2.00	1.00	2.00					1	**6.00**
	TOTAL FOR ALL LEAS	**0.00**	**0.00**	**0.00**	**9.00**	**25.00**	**30.00**	**11.00**	**22.00**	**0.00**	**3.00**	**1.00**	**8.00**	**109.00**

Enrollment Data as of **10/7/2026** is not yet certified and subject to change.

US (Ungraded Secondary) is no longer allowed by CDE and enrollment data for those students is in the 9-12 column.

For questions call: Jeanine Thibeau, Director SCOE Internal Fiscal Services (707) 524-2819.

LCAP Fiscal Checkpoint at Interim

For Districts and Charters



The Local Control Accountability Plan (LCAP) is a comprehensive three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for local educational agencies (LEAs) to share their stories of how, what, and why programs and services are selected to meet their local needs.

It is important to update your assumptions throughout the year so that your LEA stays on target to meet the increased or improved services requirement at year-end. **The Business Office should work with program staff to monitor whether:**

- Budgeted expenditures are consistent with the actions identified in the LCAP.
- Actual expenditures are tracking reasonably with the LCAP plan.
- Staffing vacancies or changes in staffing affect planned services.
- Grant or other one-time funds are being used in place of LCFF funds.
- Changes in enrollment or unduplicated pupil counts affect the LEA's LCFF funding and Minimum Proportionality Percentage (MPP).
- The LEA remains on track to meet its increased or improved services requirement.
    - Is there a plan in place if LEA is no longer on track to meet this requirement?

LCAP Funding

- Has the LEA's projected LCFF revenue changed?
    - Was the 1.44% augmentation included at budget adoption?
    - Have enrollment or ADA assumptions changed?
    - Have the number or percentage of unduplicated pupils changed?
    - Has the LEA's projected Minimum Proportionality Percentage (MPP) changed?
    - Is there LCFF carryover from the prior year that needs to be considered?

LCAP Expenditures

- Are planned LCAP expenditures occurring as expected?
- Are expenditures higher or lower than originally anticipated?
- Have vacancies delayed implementation of an action?
- Have planned positions been filled?
- Have salaries, benefits, contracts, or other costs changed?
- Have services been delayed, reduced, expanded, or discontinued?
- Have expenditures been moved between resources or funding sources?



Funding Source

- Is the LEA still using LCFF funds as originally planned?
- Has a one-time grant or restricted resource become available that is now being used to support an LCAP action?
- If the funding source changed, does the change affect the amount of LCFF funding associated with the action?
- Are expenditures being charged to the appropriate resource and object?

Implementation

- Is the action actually being implemented as described in the LCAP?
- If implementation changed, does the fiscal information still accurately represent the action?
- Are program staff and the Business Office communicating about significant changes?

When reporting LCAP expenditures, LEAs should keep the following key principles in mind:

1. **Only** the LCFF-funded portion counts as contributing (regardless of the funding source(s) used to support an action)
2. For an action to be used as a **percentage** of *improved services*, it must be identified as contributing, being provided on a Limited Basis, and should not have any funding associated with the action.
3. The LCFF Carryover Table calculates whether or not the LEA has met the increased or improved services requirement and carries forward the applicable percentage to increase services in the subsequent fiscal year's LCAP.

For Example

The LCAP includes an action to provide student support through two counseling positions. The positions were budgeted and identified as contributing to increased or improved services.

At First Interim, one counseling position remains vacant.

What should the LEA consider?

1. Is the action being implemented as planned?
2. Has the vacancy reduced the services actually being provided?
3. Are the estimated actual expenditures likely to be lower than originally budgeted?
4. Is another funding source being used to provide the service?
5. Could the change affect the LEA's increased or improved services calculation?
6. Should program and Business Office staff review the action together?

A budget variance is not automatically an LCAP problem—but it is a reason to investigate whether the LCAP action, implementation, funding, and estimated actual expenditures are still aligned.

LCAP Mid-Year Update

The purpose of the Mid-Year Update is to monitor the current LCAP's metrics, actions, expenditures, and implementation data. The Mid-Year Update is a separate report; it does not revise the adopted LCAP.

Education Code 52062(a)(6)(A) states that the superintendent of the school district shall present a report on the annual update to the LCAP and the LCFF budget overview for parents:

- **AB 2496 removes the specific date requirement for the mid-year report; however, it is SCOE's recommendation that the report still be presented on or before February 28 annually**
- Presented at **regularly** scheduled meeting of the governing board of the school district
- No required template. It is up to the LEA to determine how to present and report the required information to their local governing board or body.
- Other requirements include:
  - Mid-year Expenditures
  - Budget Overview for Parents
  - Metrics
  - Mid-Year Implementation data

***The Mid-Year Update will not be included in the LCAP; however, the information presented may inform the development of the following year's LCAP.

Sample Mid-Year Update Expenditure Table:

Mid-Year Implementation of Actions and related Expenditures			
Action(s)	Description	Level of Implementation	Mid-Year Expenditures
1.1, 1.2	Academic interventions....	The hiring of a reading intervention teacher...	$54,126
1.3	Counselors to provide....	A system is in place to provide all students....	$68,500

Sample Mid-Year Budget Overview for Parents:

Mid-Year Update to the Budget Overview for Parents			
Impact of 2026 Budget Act on 2026-27 Adopted Budget			
Budget Item	**Projected 2026-27 Adopted Budget Amount**	**Actual 2026-27 Budget Amount**	**Difference**
Total LCFF Funds			$ -
LCFF Supplemental & Concentration Grants			$ -
All Other State Funds			$ -
All Local Funds			$ -
All Federal Funds			$ -
Total Projected Revenue	**$ -**	**$ -**	**$ -**
Total Budgeted General Fund Expenditures			$ -
Total Budgeted Expenditures in the LCAP			$ -
Total Budgeted Expenditures for High Needs Students in the LCAP			$ -
Expenditures Not in the LCAP	**$ -**	**$ -**	**$ -**

Narrative

The Narrative, along with the Criteria and Standards, jointly creates a full picture of past, present, and future events and goals of the LEA. As the lead document that assists the reader in understanding the financial data, a good narrative is informative, comprehensive, and highlights aspects of the LEA that may not be apparent from numbers alone. To achieve this, the narrative should identify the LEA's goals, align data consistently with the SACS forms and Multi-Year Projections (MYP), maintain a clear focus on local priority areas, and directly respond to matters of local interest.

Consider discussing the following in the Narrative:

1. Overall fiscal condition of the district/charter:
    a. Interim Certification status- Positive, Qualified or Negative
    b. Net change in fund balance (restricted and unrestricted) from prior year to current year and the impact of deficit spending, if applicable.
    c. Discuss district sponsored charter schools and if charter school data is included in Fund 01, Fund 09, or if not included at all
    d. Long-term Liabilities - Describe current payment requirements in funds (other than Fund 51) and any new issuances of debt (GO bond issuances, COPs, TRANs, lease-purchase, bond repayments)
    e. Factors bearing on the LEA's future - Read through the Management's Discussion and Analysis (MD&A) from the prior year audit report for possible points for discussion
2. A summary of State funding and any significant changes since last reporting period
3. Changes in programs and services. Provide information regarding significant expenditure reductions or improvements to accommodate the changes in programs and services, such as changes in special education funding.
4. Facilities issues that are significant and require forethought/planning/funding
5. Changes in Federal or State categorical program funding
6. Other significant revenues and expenditures including their expiration dates
7. One-time revenue and expenditures, evaluating year-to-year changes and impacts to the budget and fund balances
8. Contribution amounts by programs and changes from prior year
9. Staffing and Collective Bargaining – Certificated/Classified
    a. Number of certificated staff and the change from the prior period
    b. Number of classified staff and the change from the prior period
    c. Status of negotiations for each bargaining unit
    d. Salary improvements or rollbacks since last reporting period
    e. Step and column percentage
    f. Number of instructional days and work days
    g. Retirement incentives
    h. Health & welfare changes (revisions, different carrier, change to cap/employee contributions)
    i. STRS & PERS rates, current and out-years & their effect on total expenditures in future years
10. LCFF parameters
    a. Unduplicated count percentage
    b. Cost of Living Adjustment (COLA)
    c. Property Taxes

11. Basic Aid Supplemental Funding
12. Enrollment and ADA information including historical data and projections. Also, additional information that may significantly impact enrollment and ADA such as:
    a. The size of any significant age group such as: large incoming or out-going class, Transitional Kindergarten (TK) program enrollment
    b. Housing developments or demographic shifts in population
    c. Is the district being funded on prior year, current year, or 3-year average ADA.
    d. Attendance Ratio: LEA basing projections on historical averages vs. only looking at most recent years. What is the LEA doing to combat low attendance rates that impact both funding and academics?

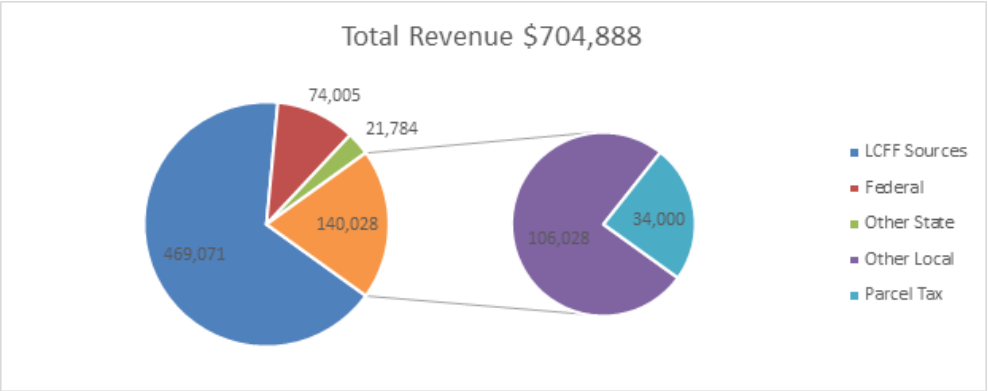
Example:

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

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

13. Other Outgo and Interfund Transfers Out/In. If interfund transfers are budgeted in the current or out-years, discuss which funds are involved and the purpose of the transfer.
14. Discuss overall cash position and address any potential cash concerns.
15. Discuss if your LEA is deficit spending- May want to separate out and explain structural versus intentional
16. ***Discuss one-time revenue and expenditures with year-to-year changes and impacts.*** How is the reduction of one-time dollars impacting your LEA? How much one-time dollars does your LEA have left to spend and what are the timelines? How are funds being spent?
17. Common one-time funds to discuss (not an inclusive list):
    a. One-time funds expired on 6/30/2026: Art, Music and Instructional Materials Discretionary Block Grant (resource (RS) 6762), Educator Effectiveness (RS 6266), A-G Completion Improvement Grant (RS 7412, RS 7413)
    b. Other one-time funds available: Learning Recovery Emergency Block Grant (RS 7435), Universal Prekindergarten Planning & Implementation Grant (RS 6053), Student Support and Professional Development Discretionary Block Grant (RS 6019) and (RS 6021).
    c. Helpful Resource: Plans, Templates & Deadlines Master Calendar. This document provides summaries, deadlines, templates, and CDE & Ed Code links for many one-time fund resources.
18. Discuss the impact of any new programs on your LEA.

19. Include graphs or charts to help illustrate trends and provide visual interest. For example:



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

One-time Funding and Carryover	Funding amount received	Funds remaining to spend (as of 10/30/26)	Spending deadline
Student Support & Professional Development Grant FY2025-26 (6019)	$6,875	$6,875	June 30, 2029
Learning Recovery Block Grant (7435)	$18,088	$8,367	June 30, 2028
Universal Prekindergarten Planning & Implementation Grant (6053)	$41,595	$2,000	June 30, 2028
Expanded Learning Opportunities Program FY2025-26 (2600)	$100,000	$24,300	June 30, 2027
Expanded Learning Opportunities Program FY2026-27 (2600)	$100,000	$40,086	June 30, 2028

20. Provide an overview of the purpose, activities, and ending fund balance of each fund.
21. Any other topic you believe to be beneficial to your LEA

Reminder: Narrative and assumptions need to be consistent with your LCFF Calculator and all SACS forms

General Fund Multi-Year Projections (MYP) – Interim

Choose between three format options:

1) *SACS Form MYP (see example on pages MYP-2 – MYP-6)*

Advantages:

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

Reminders:

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

2) *SCOE-designed MYP (see example on pages MYP-7 – MYP-8)*

Advantages:

- *One page and easy to read*
- *Has prior year (base year) column for comparison*
- *More flexibility - Rows can be added to make certain revenue/expenditures stand alone*
  - *For example: 1x Funding, 1x Expenditures, STRS on-Behalf*
- *Can create multiple "what if" scenarios*

Reminders:

- *There is also a SCOE-designed MYP for Other Funds. This gives the LEA the option to prepare a MYP for funds that might need extra analysis; for example, a fund that is responsible for paying annual debt payments. The SCOE-designed MYP, "District Multi-year Projection", can be found here. The MYP for Other Funds can be found under tab 2- "MYP-Other Fund".*

3) *LEA-designed MYP*

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

Hybrid option: *Use the SACS MYP so that the data populates into the C & S automatically and enter data into SCOE or LEA-designed MYP spreadsheet for the budget packet. THIS REALLY DOES SAVE TIME!*



Caution

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

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

4) *Projection-Pro MYP*

Advantages:

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

1) SACS Form MYP

Blank District Form
(may contain zeros) County

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

Form MYP
0000000000(2026-27)

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

MYP - 3

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

F. ASSUMPTIONS

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

Highly recommend for LEAs to provide assumptions on a separate attachment.

*** These fields are populated by entering data in the CEFB page available in left-hand menu of SACS

Most of the data here will populate for you.

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

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

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

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

Enter estimated P-2 ADA, ensuring that Charter ADA reported within the General Fund is included. For more information see ADA & Enrollment-12

2) SCOE-designed MYP

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

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

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

MYP template (Tab 1) can be downloaded at: https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

District:

Other Fund Condensed Multi-Year Projection

Reporting Period:

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

Notes/Assumptions:

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

MYP template (Tab 2) can be downloaded at: https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

MYP – Assumptions

Multiyear Projections with **detailed assumptions** are required to be submitted with the Interim report. The SCOE-designed MYP located here has a tab titled "Assumptions" which can be used to customize the LEA's assumptions. *(see example MYP-10 – MYP-12 in this section)*

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

Revenue assumption examples:

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

Expenditure assumption examples:

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

District:

Assumptions:
Multi-Year Budget Projection

Reporting Period:

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

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

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

MYP template (Tab 3) can be downloaded at: https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

District:

FILL IN WITH $$ AND WORDS!

Assumptions:
Multi-Year Budget Projection

BEST PRACTICE SAMPLE!

Reporting Period:

	20XX-20XX	20XX-20XX	20XX-20XX	20XX-20XX
Revenue	Base Year - Prior Fiscal Year	Year 1 - Budget Year	Year 2 - Projection	Year 3 - Projection
Revenue Sources				
COLAs used	5.07%	6.56%	5.38%	4.02%
Supplemental Increase		6.28%		
Unduplicated Count %				
District Funded ADA	8.73	8.73	8.69	8.69
Charter funded ADA	175.23	175.23	179.09	179.09
Property Taxes % inc/dec	Used CY County P-2 Estimate	Used PY County P-2 Estimate	3.86 ADA increase	no increase in estimate
Basic Aid Supplemental Funding	132,220 CY estimate	132,220 PY estimate, decreased to $131,000	estimated same as 20xx-xx	None budgeted
Federal	used entitlement letters for CY	used entitlement letters for PY	budget flat, no increases	same as 20xx-xx
Other State - Unrestricted	$44K 1x Mand, $27K lottery	$44K 1x Mand, $27K lottery	less $44K 1x Mand	same as 20xx-xx
Other State - Restricted	$7.9K lottery, $44K STRS on-behalf	Used PY estimates	same as 20xx-xx	same as 20xx-xx
Local	$56K Day Care, $15K PTO, $5K Interest, $74K Special Ed, $103K PE/Nurse/CBO shared with other Districts, $18K misc	$56K Day Care, $15K PTO, $5K Interest, $74K Special Ed, $103K PE/Nurse/CBO shared with other Districts, $18K misc donations/RESIG/other	no changes projected from 20xx-xx	same as 20xx-xx
Expenditures				
Certificated Salaries				
Staffing (FTEs)	11.3 FTE Cert, 1.0 FTE Admin	11.3 FTE Cert, 1.0 FTE Admin	no changes in staffing, same at 20xx-xx	same as 20xx-xx
Step & Column Costs	1.5% of total certificated	1.5% of total certificated	same as 20xx-xx	same as 20xx-xx
Other Adjustments		decreased one-time bonus paid in PY, added 3% to salary schedule		
Classified Salaries				
Staffing (FTEs)	8.1 FTE, Increased .40FTE for shared	8.1 FTE, Increased .40FTE for shared CBO	no changes in staffing, same at 20xx-xx	same as 20xx-xx
Step & Column Costs	1.5% of total classified	1.5% of total classified	same as 20xx-xx	same as 20xx-xx
Other Adjustments		decreased one-time bonus paid in PY, added 3% to salary schedule		
Employee Benefits				
Statutory Benefits (Fixed)	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%	STRS xx% PERS xx%, SUI .xx%, OASDI xx%, WC xx%
Health & Welfare Benefits				
Medical	$900 CAP for all employees (5 employees grandfathered at $1023.62 CAP)	$900 CAP for all employees (5 employees grandfathered at $1023.62 CAP)	$2000 increase estimated for employees under $900 Cap	$2000 increase estimated for employees under $900 Cap
Other	Dental and vision premiums for CY used	Dental and vision premiums for PY used		
Books and Supplies		all 1x expenses in PY reduced, increased $40K for ELA textbook adoption	decreased $40K from PY textbook adoption, increased 2% for rising costs	20xx-xx plus 2% for rising costs
Services, Other Oper Exp (includes Special Ed detail below)		Increased by $27K from PY; a portion of Business contract moved to salary for CBO, decreases 1x expenses in PY, increased for 1 more special ed placement	Increased 2% over 20xx-xx for rising costs, reduced $60,000 for 1 SoCC placement (student aged out of District)	Increased 2% over 20xx-xx for rising costs
Special Education				
Unrestricted Contribution		$89,518 increase of $60K from prior year for 2nd student	20xx-xx less $60,000 (1 student) plus 2%	20xx-xx plus 2%
Non-Public School	$0	$0	$0	$0
Other Spl. Ed Services	1 District served SH student	1 District served SH student	1 District served SH student	1 District served SH student
SCOE K-22 Placement/SoCC Placement	1 SCOE served student, 1 current SoCC	1 SCOE served student, 1 current SoCC placement (6th gr)	1 SCOE served student, no current SoCC placements	1 SCOE served student, no current SoCC placements
Transportation	Special Ed trans included in above	Special Ed trans included in above		
Capital Outlay	1st Grade portable project $100K budgeted in CY; any unspent $$ will be added as carryover, balance of project financed by loan. Will add $12K for furniture/cabinets after close of Fund 53.	1st Grade portable project $100K budgeted in PY; any unspent $$ will be added as carryover, balance of project financed by loan. Will add $12K for furniture/cabinets after close of Fund 53.	will budget out of committed reserve $60K for water storage project at time of bid	none
Other Outgo	$55,787 for 1st Grade portable project loan payment year 1 of 5	$55,787 for 1st Grade portable project loan payment year 2 of 5	$55,787 for 1st Grade portable project loan payment year 3 of 5	$55,787 for 1st Grade portable project loan payment year 4 of 5
Transfers In (provide detail)	$132,220 from Fund 17 (current year BAS)	$132,220 from Fund 17 (prior year BAS)	$131,000 from Fund 17 (prior year BAS)	$131,000 from Fund 17 (prior year BAS)
Transfers (Out) (provide detail)	$131,000 current year BAS to Fund 17,	$131,000 current year BAS to Fund 17,	same as 20xx-xx	no transfer out of BAS - revenue not budgeted
	$6,000 to Cafeteria Fund 13	$6,000 to Cafeteria Fund 13	same as 20xx-xx	same as 20xx-xx
Other Uses				
Contribution	Title I $5,570; REAP $10,178	PY plus 2%	20xx-xx plus 2%	20xx-xx plus 2%

Update all information with appropriate data and year to year changes

Consider adding assumptions for LREBG, ELOP, UPK, Prop. 28, SSPD BG

Assumptions:
Multi-Year Budget Projection

	2025-2026	2026-27	2027-28	2028-29
Revenue	**Base Year - Actuals**	**Budget - Year 1 - Projection**	Year 2 - Projection	Year 3 - Projection
COLA	8.22%	1.07%	2.43%	3.52%
Enrollment (without early TK)	2770	2664	2668	2607
Early TK Enrollment		42	0	0
Unduplicated Count (combined [fund 01-05])		1193	1172	1145
District Current Year ADA	1224.60	1192.40	1182.9	1170.55
District Funded ADA	1,224.60	1,232.09	1,194.33	1,203.75
Charter funded ADA	1,386.70	1,337.75	1,351.08	1,308.54
Property Taxes % inc/dec	P-A Property Taxes.: 23,468,675	P-1 Property Taxes Est: 23,468,675	1.5% increase over PY Property Taxes	1.5% increase over PY Property Taxes
Special Education Property Taxes (Restricted)	718,731	630,938	Same as PY	Same as PY
Federal ()= Resource Code	1,285,805	1,141,245	1,204,157	1,204,157
Title I (3010)	241,508	261,425 c/o =1,828	259,597	259,597
IDEA (3310)	791,835	790,987	790,987	790,987
IDEA Preschool (3315)	26,551	25,592	25,592	25,592
Title II (4035)	116,588	10,261 c/o =-40,114	50,375	50,375
Title IV (4127)	51,622	-6,769	17,857	17,857
Title III (4201)	3,151	8,561	8,561	8,561
Title III (4203)	54,550	51,188	51,188	51,188
Other State	7,798,536	5,617,404	5,493,802	5,474,475
Unrestricted (0000): includes mandated block grant, assessment reimbursements, transportation	262,936	205,987	211,576	206,035
Unrestricted Lottery (1100)	573,819	504,745	505,508	494,558
Exp. Learn Opp. Prog. (2600)	1,820,881	1,720,342	1,720,342	1,720,342
Universal PreK (6053) funds expire 6/30/2026	77,584			
IEEEP Grant (6128)	205,272	81,019	0	
CA Clean Energy Jobs Act (6230)	0	-31,763		
Restricted Lottery (6300)	299,383	220,095	218,003	215,167
Mental Health Related (6546)	209,041	209,985	209,985	209,985
SPED Early Inter PreK (6547)	147,197	134,732	134,732	134,732
Arts, Music, & Instructional Materials (6762) funds expire 6/30/2026	33,233			
Prop 28 Arts and Music in Schools (6770)	389,737	390,055	390,055	390,055
Bus Emission (7236)	1,695,831	0	0	0
Learning Recovery Block Grant (7435) funds expire 6/30/2028	1,955			
STRS On-Behalf (7690)	1,985,195	2,103,600	2,103,600	2,103,600
Other State: CalShape (7810)	96,471	56,612		
Other State: Literacy Screening PD (7810)		21,995		
Local	11,361,675	13,904,910	14,204,910	14,304,910
Unrestricted (0000)	1,578,364	1,007,182	1,157,182	1,157,182
Parcel Tax	1,396,070	1,457,985	1,457,985	1,457,985
Special Education (6500) (restricted)	2,214,466	1,661,870	1,811,870	1,911,870
Education Foundation (9010)	40,000	40,000	40,000	40,000
RVP & RVIP (9017, 9050, 9128)	5,639,948	9,227,131	9,227,131	9,227,131
Medical Cal (9640)	472,297	488,417	488,417	488,417
RESIG Safety Credit (9090) (restricted)	20,530	22,325	22,325	22,325
Expenditures				
Certificated Salaries	settled/ TA approved 5/16/2026	settled/ TA approved 5/16/2026	not settled	not settled
Staffing FTEs	211.3	227.20	193.10	193.10
Admin FTE	45.2	43.6	41.6	41.6
Step & Column Costs	based on position control	based on position control	1.7% over position pay	1.7% over position pay
Other Adjustments	6% on schedule	5% on schedule	n/a	n/a
STRS Rate	19.10%	19.10%	19.10%	19.10%
Classified Salaries	settled/ TA approved 5/16/2026	settled/ TA approved 5/16/2026	not settled	not settled
Staffing (FTEs)	227.8	243.5	173.725	173.725
Step & Column Costs	based on position control	based on position control	2.5% over position pay	2.5% over position pay
Other Adjustments	7% on schedule	8% on schedule	n/a	n/a
PERS Rate	26.81%	26.40%	26.80%	25.90%
Employee Benefits				
Statutory Benefits (Fixed)	Medi: 1.45%, OASDI: 6.2%, SUI: .005%, Worker's Comp 1.80%	Medi: 1.45%, OASDI: 6.2%, SUI: .005%, Worker's Comp 1.79%	Same as Prior Year	Same as Prior Year
Medical	Hard Cap at $13,917	Hard Cap at $13,917	Hard Cap at $13,917	Hard Cap at $13,917
Books and Supplies		PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures: textbook adoption unrestricted -$113K, RS6762 - $700K, and RS6300 -$700K	1.5% over PY
Services, Other Oper Exp		PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures	1.5% over PY after reduction of one-time/carryover expenditures
Special Education				
Non-Public School	8	10	9	9
Other Spl. Ed Services	0	3	3	3
SCOE K-22 Placement	0	0	0	0
Transportation	2,377,578	763,903	802,098	842,203
Capital Outlay	Equipment : $510 for IEEEP grant, $1.57M for transportaton (grant), $21.5K kitchen equipment (grant), $17.3K in servers	Equipment : $18K unrestricted, KIT Grant $406K		
Transfers In	$4.15M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)	$4.2M Direct costs transfer from charter schools (fund 01 -09)
Transfers Out	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)	$4.1M Direct costs transfer from charter schools to district (funds 01-05)
Other Outgo	$67,225 to mental health fund for SELPA high cost pool and $809K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects	$67,225 to mental health fund for SELPA high cost pool and $930K for indirects
Contribution	Special Education: $9,192,403, RRM: $1,851,626, RVP: 673,574	Special Education: $9,349,885, RRM: $1,923,811, RVP: 600,000	Special Education: $9,199,885, RRM: $1,923,811, RVP: 600,000	Special Education: $9,099,885, RRM: $1,923,811, RVP: 600,000

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

- ✓ Make sure formulas are calculating correctly.
- ✓ **Going across and down the spreadsheet with a ruler, line-by-line look for year-to-year differences.** Are one-time revenues or expenditures appropriately adjusted in other years? Check that year-to-year percentage changes are appropriate and reasons are identifiable and included in assumptions.
- ✓ If the restricted ending fund balance is negative, make it positive by increasing the contribution from unrestricted.
- ✓ The following information in the Interim report **must cross-reference**:
  - Narrative, Assumptions, Form 01, MYP, Criteria and Standards, LCFF Calculator. **A change made to one, requires the same change to the others so that they all agree.** If they all differ, it is difficult to determine the intent and what the Board approved.
- ✓ The district's 3-year LCFF calculation must agree to the appropriate revenue section of the MYP.
- ✓ The current year Projected Year Totals columns on the MYP **MUST** agree to the 2026-27 SACS Form 01 Projected Years Totals Columns, no matter which format is used.
- ✓ If an amount is entered on line B.10 for "Other Adjustments" on the SACS MYP, it must be explained in Section F and in the district's narrative.
- ✓ **Special Note about Components of Ending Fund Balance:**
  - If the component is **assigned or committed in the General Fund**, be sure an amount is entered in all three applicable years of the MYP.
  - If the component is **assigned or committed in Fund 17**, provide a condensed MYP for Fund 17. Be sure an amount is entered in all three applicable years in section E.2.b, if using SACS Form MYP, and it does not exceed the ending fund balance.
  - Reserve for Economic Uncertainties (object 9789) is an unassigned/unrestricted component that needs to be entered in all years.
- ✓ Are your Other Assignments (Object 9780) and Commitments (Objects 9750-9769) appropriately entered in all three years? Commitments represent the portion of the fund balance that are intended to be used for a specific purpose in which the Board has taken formal action. Assignments have less constraints than Commitments as there is not a formal Board commitment.

MYP – Components of Ending Fund Balance

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

In addition, enter Reserves for Fund 17 in the MYP, regardless of which format is used. If using SACS MYP, this data is entered in section E.2 for 2027-28 and 2028-29. For 2026-27, this data comes from either budget entries made in Frontline or entries made in the SACS form "CEFB".

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

****Please see the Reference section at the end of this manual for more information on Components of Ending Fund Balance.****

General Fund Cash Flow Projections – Interims

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

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

Advantages:

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

Amounts entered in the 1st Interim will carry forward to the 2nd Interim. To override cells, enter the new amounts directly into cells, including 0.00. Simply deleting a value may cause it to be re-extracted whenever the form is reopened.

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

Advantages:

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

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

3) LEA-designed Cash Flow

A Cash Flow spreadsheet designed by the LEA should include:

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

4) Projection-Pro Cash Flow

Advantages:

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

FCMAT Cashflow tool as part of their Projection Pro Toolkit: https://www.fcmat.org/projection-pro

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

All Districts and Charters are required to submit a cash flow analysis of their General Fund for the current fiscal year in their interim reports. The cash flow provides monthly detail, by major object category, of the receipt and disbursement transactions for the General Fund.

- 1st Interim Cash Flow: reports actuals from July 1 through October 31
- 2nd Interim Cash Flow: reports actuals from July 1 through January 31
- Remaining months are estimated through the end of the fiscal year

Cash Flow Best Practices

Cash flow is about timing. A strong cash flow projection combines actual-to-date activity, realistic monthly revenue and expenditure timing, historical trends, known payment schedules, and year-end non-cash adjustments**.**

➢ Update the Interim Cash Flow with actual-to-date activity

- **Beginning Cash**: Reconcile to the actual beginning cash balance.
- **Actual Activity:** Verify that monthly actual activity agrees to the **Frontline Fiscal12** report.
- Update the cash flow regularly so projections are based on the most current actual activity.

➢ Project Monthly Revenues and Expenditures

- If you simply divide the budget by 12, you are doing math - not a cash flow.
- Cash flow projections should reflect the **timing of actual receipts and payments**, not just the annual budget.

Revenue: Factor in apportionment and payment cycles when projecting monthly revenue, including:

- **Lottery funds:** Apportioned quarterly; the June apportionment is likely to be accrued.
- **Property taxes:** Typically distributed in December and April.
- **Federal funds:** Apportioned quarterly and based on CMDC reporting.
- **EPA**: Apportioned quarterly.
- **Principal Apportionment:** Use the payment schedule to project the timing of receipts.
  - **Helpful Tool!** Cash Flow Principal Apportionment Projection Tool is available on SCOE website under Fiscal Services Forms Financial Reporting
    - Helps estimate the timing of Principal Apportionment revenue.
    - Enter annual Principal Apportionment data, and the tool calculates estimated monthly and quarterly apportionments for use in cash flow projections.
- **Local or one-time grants**: Use historical trends and known payment schedules.

Expenditures: History is your friend. Review prior-year percentages of total expenditures by month and expenditure category to identify expected timing.

- **Salaries & benefits** are typically the largest expenditures. Getting the timing right is key to managing cash flow. Consider:
  - Statutory payment timelines
  - Months with additional payments (e.g. stipends)
  - Months with lower payments, (e.g. July)
  - Months with increases in health benefit premiums
  - The timing and cash-flow impact of settlements
- **Supplies and Services**
  - Consider how supplies may fluctuate at the beginning/ending of the year or around intersession periods
  - Look at the timing of services and payment of services: is there more activity towards the end of the year and are there typically accruals?
- **Capital Outlay**: Build planned capital asset purchases into the months when payments are expected to occur.
- **Other Outgo:** Consider the timing of transfers to other funds and other significant outflows.

➢ Project year-end accruals and non- cash adjustments

- Common accruals include:
  - Federal and State revenues
  - Supplies and Services
- **STRS on-behalf**: Remove STRS on-behalf from the monthly cash flow columns and report it as **Other Non-Cash Revenue (State Revenue)** and **Other Non-Cash Expenditure (Benefit Expenditure)**

Cash Flow Best Practices

➢ Balance Sheet items – Assets and Liabilities

Balance sheet activity can have a **significant impact** on cash flow. Be sure to account for both prior-year accruals and projected year-end accruals:

- **Use Prior-Year Accruals as Beginning Balances**
  - ♦ Prior-year (PY) accruals affect cash in the following year as:
    - ▪ Receivables are collected (assets).
    - ▪ Payables are paid (liabilities).
  - ♦ Cash related to PY accruals is generally resolved by the end of October.
- **Project Year-End Accruals**
  - ♦ Any revenues or expenditures expected to be accrued at year-end should also be reflected as a balance sheet item in the cash flow projection.
  - ♦ Consider the expected timing of when these accruals will convert to cash in the following year.

Pay special attention how you are entering positive and negative amounts into the assets and liabilities section.

- Depending on which form you use (SACS or SCOE), increases or decreases to balance sheet items will differ when compared to Frontline Fiscal12 Cashflow Summary.
- **HINT: Review your monthly ending cash balance to ensure desired impact**.

The differences between the SACS form, SCOE form, and Frontline Fiscal12 Cash Flow Summary are due to the formulas used to calculate Total Balance Sheet Items. For example:

- SACS form
  - ♦ AR beginning balance is negative, as receipts are collected, they are shown as a positive, new ARs are shown as a negative
  - ♦ AP beginning balance is negative, as payables are disbursed, they are shown as a positive, new APs are shown as a negative
- SCOE form
  - ♦ AR beginning balance is positive, as receipts are collected, they are shown as a negative, new ARs are shown as a positive
  - ♦ AP beginning balance is negative, as payables are disbursed, they are shown as a positive, new APs are shown as a negative
- Frontline Fiscal12
  - ♦ AR beginning balance is negative, as receipts are collected, they are shown as a positive, new ARs are shown as a negative
  - ♦ AP beginning balance is positive, as payables are disbursed, they are shown as a negative, new APs are shown as a positive

➢ Monitor for Negative Cash Balances

- Review the projected ending cash balance for each month and identify any months with a projected negative cash balance.
- If a negative cash balance is projected, **plan ahead – do not wait until the cash is negative.**
  - ♦ **County Line of Credit:** Available to districts only. The line of credit expires in mid-April, so if negative cash is projected after that date, have an alternative financing plan in place.
  - ♦ **TRAN** (Tax Revenue Anticipation Note): An option available to districts.
  - ♦ **Alternative Financing:** Financing options are available for charter schools.

➢ Other Cash Flow Best Practices

- **Reconcile**: Tie cash activity, accruals, and adjustments back to the budget.
- **Check formulas:** Verify that all formulas are calculating correctly, particularly when adding or modifying the cash flow projection.
- **Update Monthly:** Update cash flow projections every month, not just at 1st and 2nd interim reporting periods.
- **Monitor Routinely:** Review cash flow regularly and take a deeper look whenever actuals results differ significantly from projections.

Useful Frontline Reports

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

- **Fiscal12 – Cashflow Summary**
  - shows a month-by-month summary of all journal entry transactions
  - **Helpful Tip!** Export Fiscal12 to Excel using **Sort Option X** – copy and paste actuals into your cash flow spreadsheet to get started, paying close attention to the positive and negative signs for assets and liabilities.

- **Fiscal11 – Period Statement of Revenues and Expenditures**
  - shows revenues and expenditures by fund and object for a time period
  - set report options to see a single month ['starting period' and 'ending period']

For more detail:

- **Fiscal19 Account Summary – Activity Change**
  - shows the net change to the balance of an account for a specified date range
  - set report options
    - to see a single month ['starting date' and 'ending date']
    - to select a subset of objects
- **Fiscal20 Account Transaction Detail – Activity Change**
  - shows detailed transactions for accounts for a specified date range
  - set report options
    - to see a single month ['start date' and 'end date']
    - to select a subset of objects

Resources

- SCOE-designed Cash Flow Form: posted on SCOE web page at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

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

- Cash Flow Principal Apportionment Projection Tool: posted on SCOE web page at https://www.scoe.org/scoe-services/business-support-services/fiscal-servicesit-forms

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH				0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Example is a partial cash flow from SACS

CASH - 5

USE FRONTLINE FISCAL 12 FOR BEGINNING BALANCES AND ACTUALS

District Name:

Start with your actual cash balance on July 1

ACTUAL AND PROJECTED MONTHLY CASH FLOW

CURRENT FISCAL YEAR: DATA INPUT SECTION (ACTUAL AND PROJECTED)

(includes revenue and expenditure accruals at year end--cash is adjusted through

important!

Enter current working budget totals (projected total per Column D of Form 01i)

Use this as a working tool to get "Total" to match "Budget" for revenues/exp/other

CURRENT FISCAL YEAR

First Interim: Budgeted Amounts From November through June

Second Interim: Budgeted Amounts From February through June

		Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	*Balancing Column*
A.	**BEGINNING CASH**		-	-	-	-	-	-	-	-	-	-	-	-					
	31): Enter actual data from your Cashflow Summary Report or other more detailed reports for revenues and expenditures, as well as balance sheet account net change.									If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available									
B.	**REVENUES**																		
	LCFF Sources: StateAid/ EPA/	8011-8099															-		-
	LCFF Sources: Property Taxes	802x-804x															-		-
	Federal Revenue	8100-8299															-		-
	Other State Revenue	8300-8599															-		-
	Other Local Revenue	8600-8792															-		-
	Interfund Transfer In	8900-8999															-		-
	TOTAL REVENUES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.	**EXPENDITURES**																		
	Certificated Salaries	1000-1999															-		-
	Classified Salaries	2000-2999															-		-
	Employee Benefits	3000-3999															-		-
	Books and Supplies	4000-4999															-		-
	Svcs/Other Oper Exps	5000-5999															-		-
	Capital Outlay	6000-6999															-		-
	Other Outgo	7000-7999															-		-
	TOTAL EXPENDITURES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CHANGES IN CURRENT ASSETS:		REMINDER TO REVIEW POSITIVE AND NEGATIVE ENTRIES IN ASSETS AND LIABILITIES FOR REASONABILITY. DOES THE ENTRY HAVE THE DESIRED EFFECT ON THE MONTHLY ENDING CASH BALANCE?														Net Change for the Year: Objects 9xxx		
D-1	**INCREASE/(DECREASE)**																		
	Revolving Cash	9130															-		-
	Accounts Receivable	9210-9299															-		-
	Due from Other Funds	9310-9319															-		-
	Stores	932X															-		-
	Prepaid Expenditures	9330															-		-
	TOTAL CHANGES IN ASSETS		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	CHANGES IN LIABILITIES:																		
D-2	**(INCREASE)/DECREASE**																		
	Accounts Payable/ Payroll/Due to Govt	9500-9599															-		-
	Due to Other Funds	9610															-		-
	Temporary Loans	9615															-		-
	TRAN Payable	9641																	-
	Unearned Revenue	9650-9659															-		-
	TOTAL CHANGE IN LIABILITIES		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
D-3	**AUDIT ADJUSTMEI**	97xx															-		-
	NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
E.	**NET CHANGE IN CASH: INCREASE/(DECREASE)**		-	-	-	-	-	-	-	-	-	-	-	-			-	-	
F.	**ENDING CASH (A +E)**		-	-	-	-	-	-	-	-	-	-	-	-		-			
G.	**ENDING CASH, PLUS ACCRUALS**																-		

SCOE-designed Cash Flow

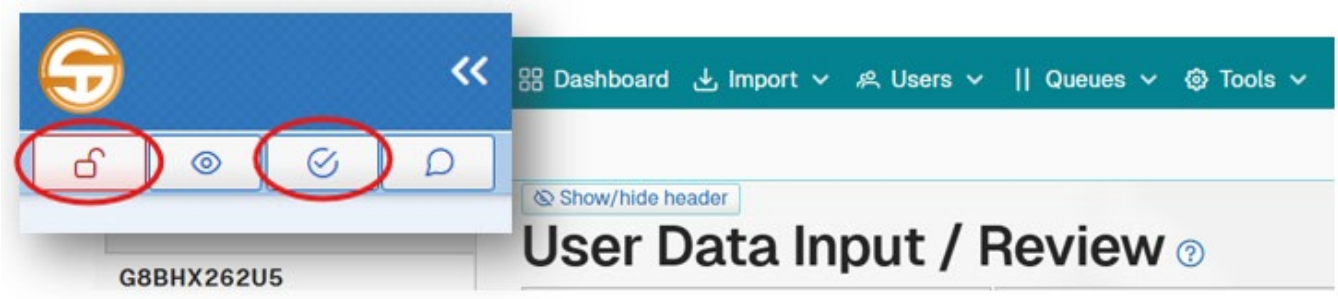
Section 6 – Promote Data to SCOE for Review

Once the interim data is accurate, complete and the dataset is confirmed to be an **Official File**, the LEA is now ready to promote the Draft dataset to SCOE.

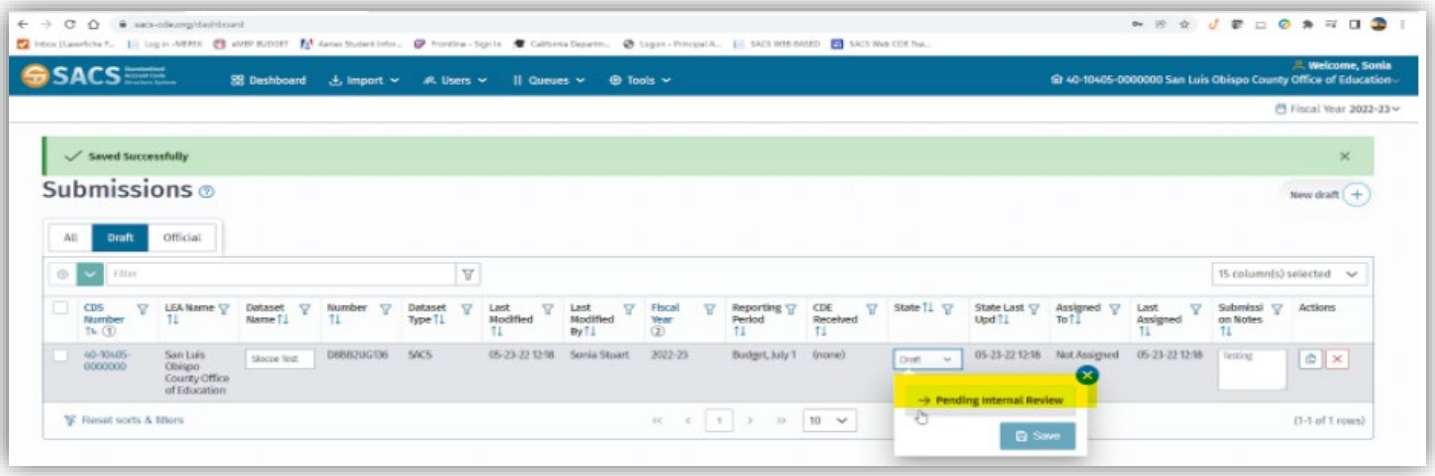
- LEAs must promote the state of the dataset to **"Promote to 1st Level LEA Review."**
- Independent charters must first promote the dataset state to the sponsoring district.
    - The sponsoring district must promote the dataset to SCOE by moving it to the state of **"Promote to 2nd Level COE Review."**
    - To ensure timely promotion of the dataset, it is recommended that charters email the oversight district directly and copy the SCOE fiscal advisor when the Charter dataset has been promoted.

To Promote your Dataset, follow steps below:

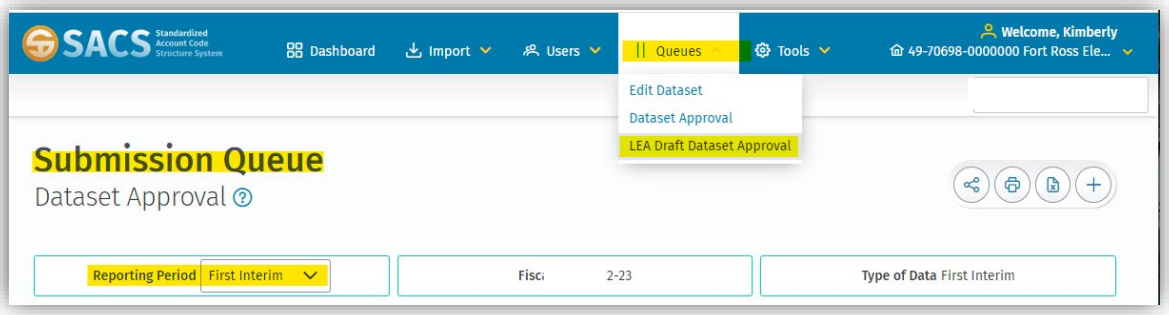
1. From Dashboard Click on CDS Number to Open Draft
2. Confirm that the file is **Unlocked** and that it is an **Official** file



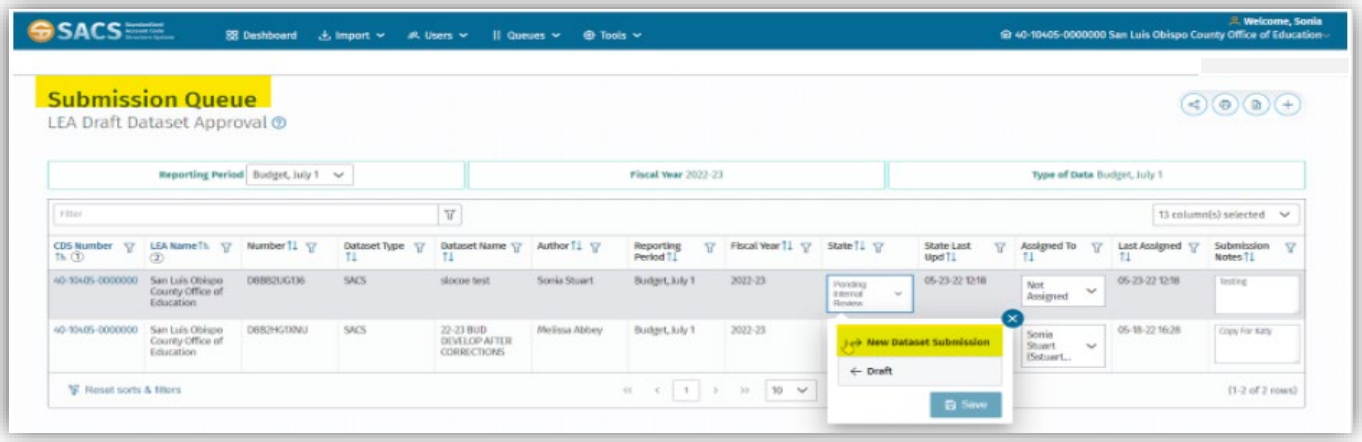
3. Change State from **"Draft" to "Pending Internal Review"**
4. Click Save



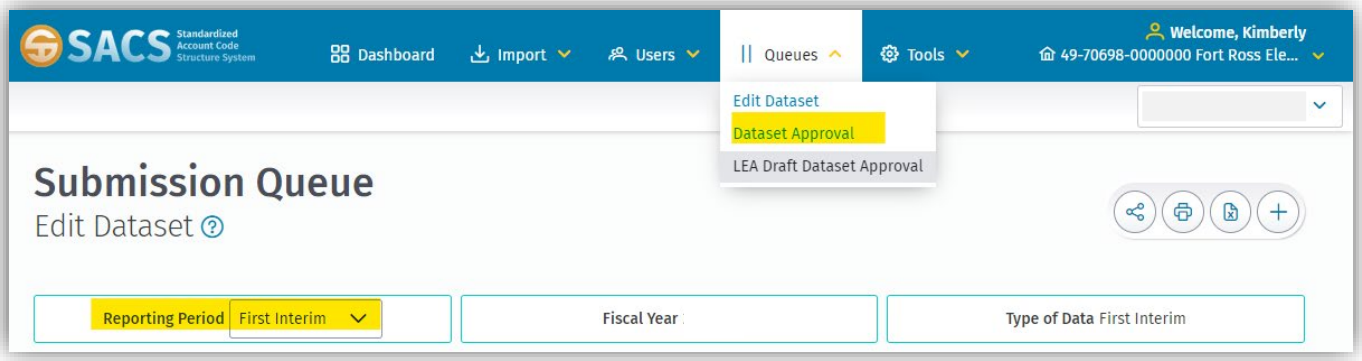
5. From Submissions window Click Queues dropdown menu
    a. Select **“LEA Draft Dataset Approval”**
    b. Select Reporting Period “First Interim” or “Second Interim”



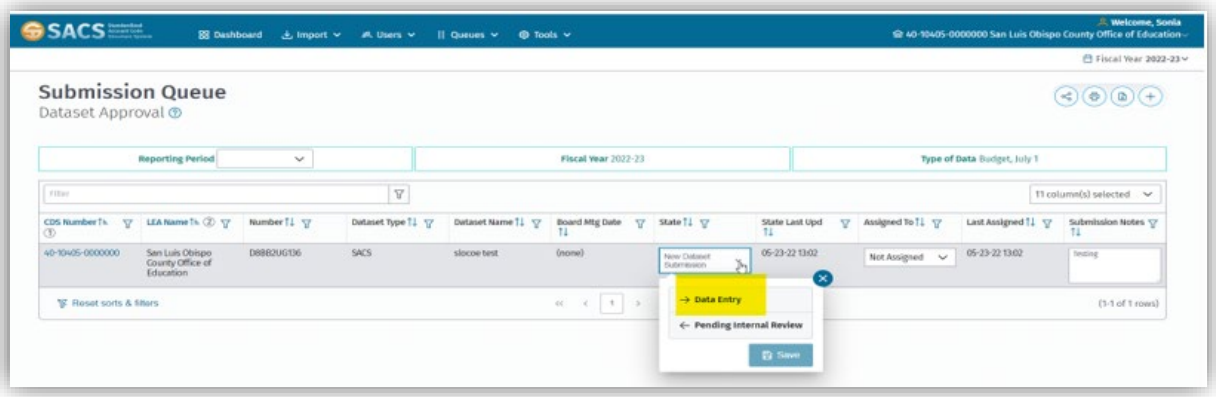
6. Change State to **“New Dataset Submission”**



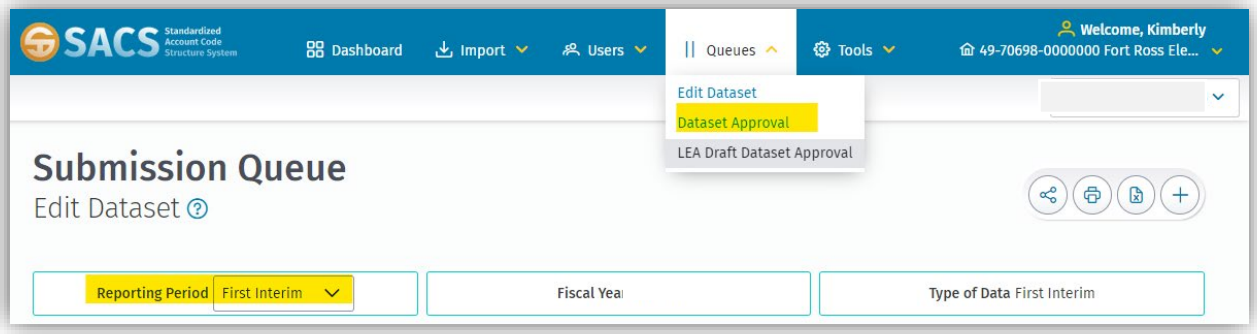
- From Submissions window Click Queues dropdown menu
    - Select **“Edit Dataset or Dataset Approval”**
    - Select Reporting Period “First Interim” or “Second Interim”



- Change state to **“Data Entry”**

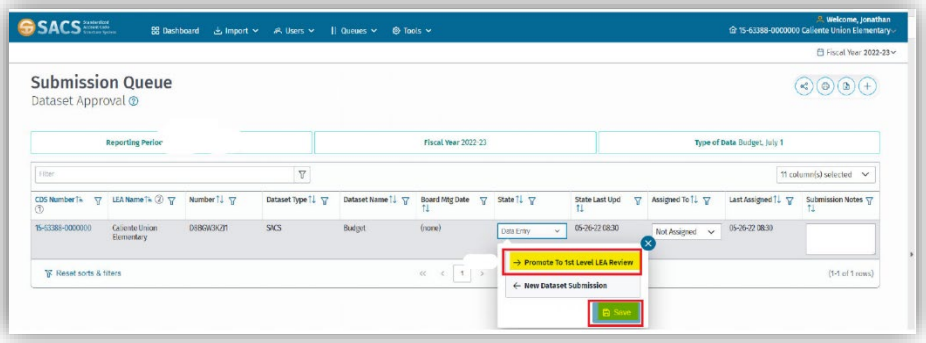


- From Submissions window Click Queues dropdown menu
  - Select **“Edit Dataset or Dataset Approval”**
  - Select Reporting Period “<u>First Interim</u>” or “<u>Second Interim</u>”



- Change state to **“Promote to 1st Level LEA Review”**

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

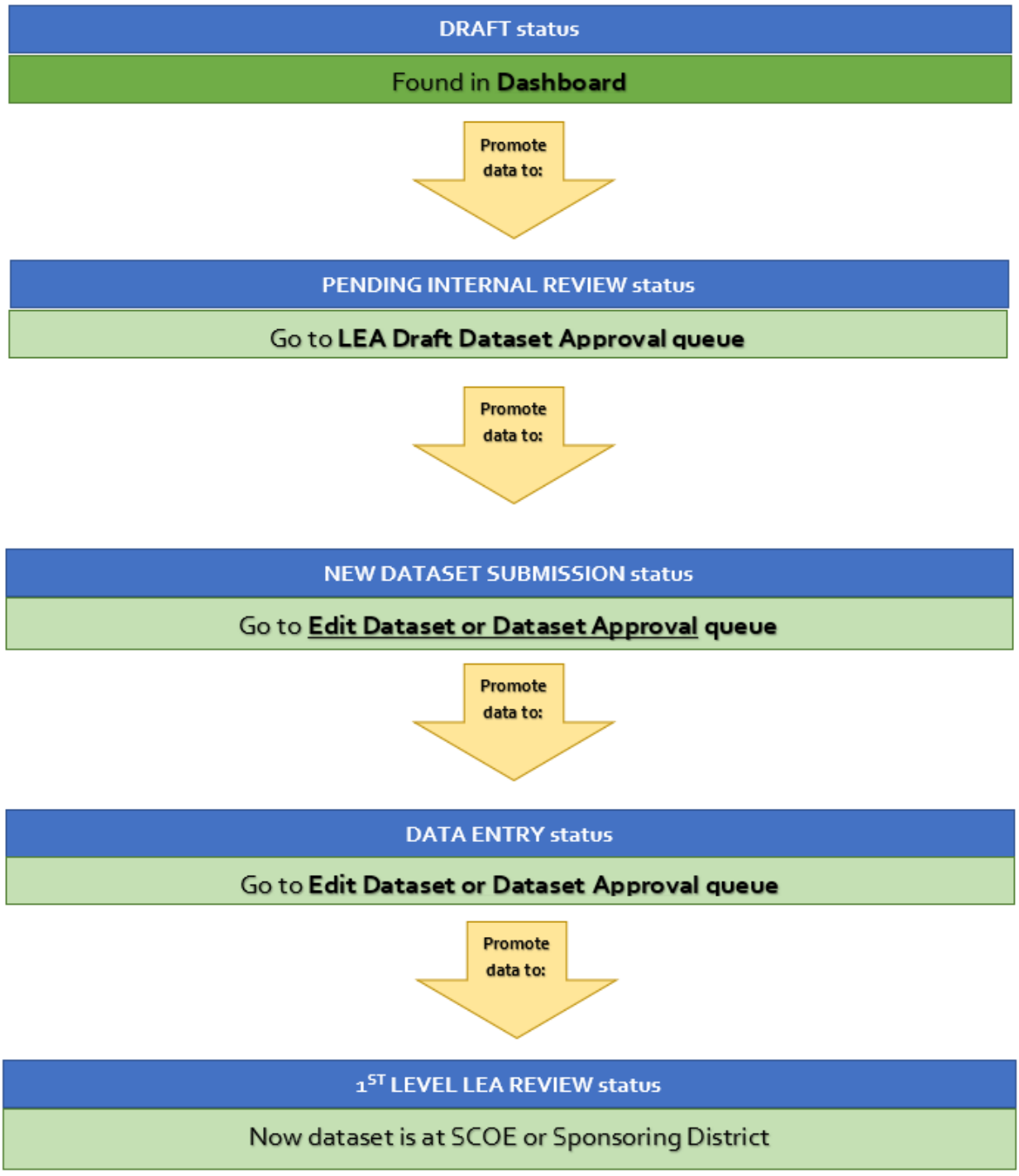


SACS Dataset Submission Summary

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

Blue represents Status of Dataset.

Green represents where to find the Dataset



Components of Ending Fund Balance / Net Position

FUND 01 THROUGH FUND 57

Reporting of components

SACS Fund forms for Governmental Funds, Section F display:

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791		0.00		0.00
b) Audit Adjustments		9793	0.00	0.00		0.00
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00
d) Other Restatements		9795	0.00	0.00		0.00
e) Adjusted Beginning Balance (F1c + F1d)				0.00		0.00
2) Ending Balance, June 30 (E + F1e)				0.00		0.00
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00		0.00
Stores		9712	0.00	0.00		0.00
Prepaid Expenditures		9713	0.00	0.00		0.00
All Others		9719				0.00
b) Restricted		9740				0.00
c) Committed						
Stabilization Arrangements		9750	0.00	0.00		0.00
Other Commitments		9760	0.00	0.00		0.00
d) Assigned						
Other Assignments		9780	0.00	0.00		0.00
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00

beginning fund balance

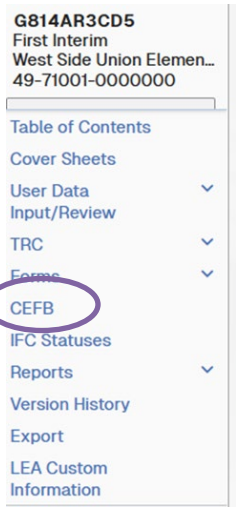
ending fund balance

components of ending fund balance

FUND 01 THROUGH FUND 57

Input of components

Components can be entered in Frontline and/or entered directly into SACS. The SACS Components of Ending Fund Balance/Net Position screen is found in the left-hand menu under “CEFB”. In this SACS screen, components can be added or changed, and multiple commitments and assignments by resource can be individually defined.



SACS Display:

Fund: 01 General Fund/County School Service Fund
Resource: 0000 Unrestricted

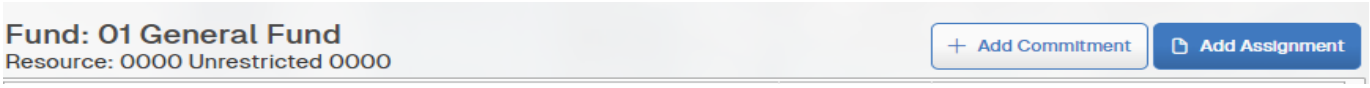
Description	Object	
Ending Fund Balance	979Z	0.00
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	0.00

Data may be entered into shaded areas. All other areas are locked.

Input is allowed as follows.

	unrestricted resources	restricted resources	
Nonspendable 971x	entry OK	entry OK	
Restricted 9740	n/a	calculated value	
Committed 9750, 9760	entry OK	n/a	
Assigned 9780	entry OK	n/a	
Reserve for economic uncertainties 9789	entry OK	n/a	Fund 01 & 17 only
Unassigned / unappropriated 9790	system calculates value	system calculates value	non-zero in Fund 01 only

Use “Add Commitment” or “Add Assignment” buttons to manually insert District specific information:



Example of an additional Assignment:

Assigned			
Other Assignments	9780	130,942.00	
Additional amount to meet 18% Board Reserve	9780	130,942.00	

In the technical review check (TRC), the components are checked for negative balances and checked to make sure they don’t create a negative amount in Unassigned/Unappropriated.

Error messages from SACS TRC

UNASSIGNED NEGATIVE (F): Unassigned/Unappropriated balance (object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 95, must be reported as restricted, committed, or assigned.

EXCESS – ASSIGN - REU (F): Amounts reported in Other Assignments (object 9780) and/or Reserve for Economic Uncertainties (object 9789) are causing a negative amount in Unassigned/Unappropriated (object 9790) by resource, for the following funds.

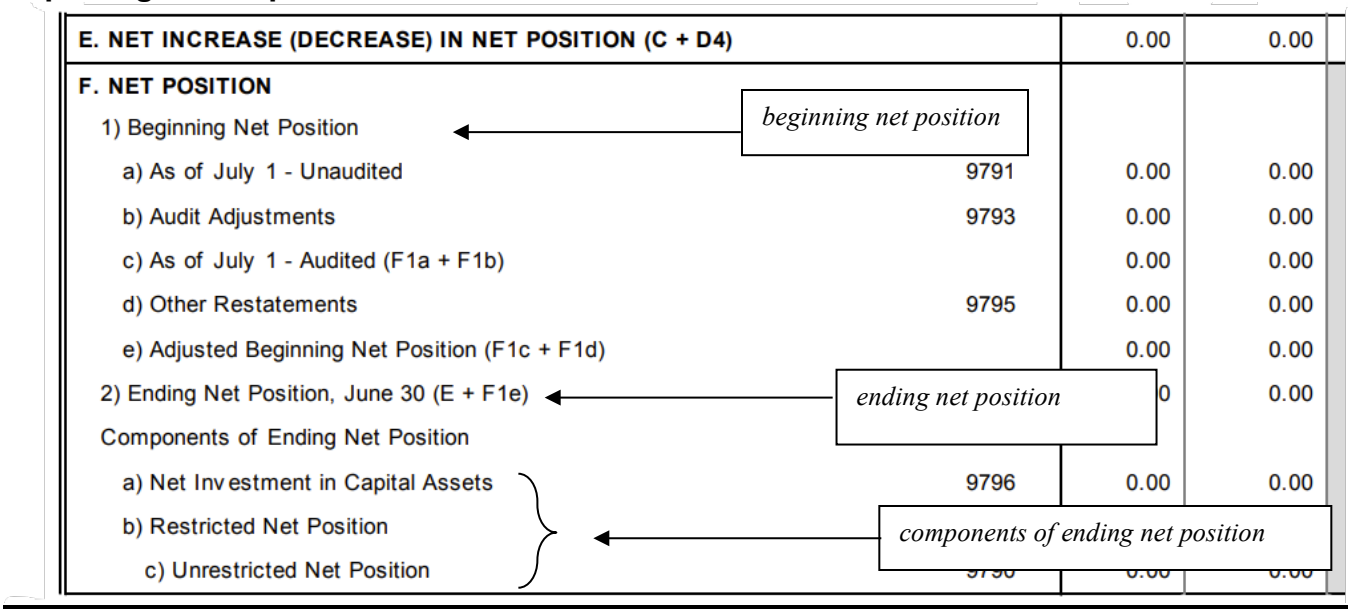
- These errors occur when there is a balance in Unassigned/Unappropriated Amount (object 9790) (positive or negative) in a fund where this is not allowed.

____ Review and if necessary, correct your budget for these funds in Frontline
____ Revise the Components of Ending Fund Balance in SACS to eliminate unassigned balances; for example, if Fund 14 has a positive unassigned balance, designate it as “other assignments”.

Error message during input in SACS

In the Components of Ending Fund Balance screen, it may appear that all fields are open for entry because they are not grayed-out, but an error message will appear if you try to type a value in a locked field i.e.: trying to enter Reserve for Economic Uncertainties in a restricted resource.

FUND 61 THROUGH FUND 95
Reporting of components



Input of components

Components can be entered in Frontline and/or entered directly into SACS. In this SACS screen components can be added or changed [from left hand menu, choose "CEFB"].

SACS Display:

Fund: 95 Student Body Fund
Resource: 0000 Unrestricted

Description	Object	
Ending Net Position	979Z	0.00
Components of Ending Net Position		
Net Investment in Capital Assets	9796	0.00
Restricted Net Position	9797	0.00
Unrestricted Net Position	9790	0.00

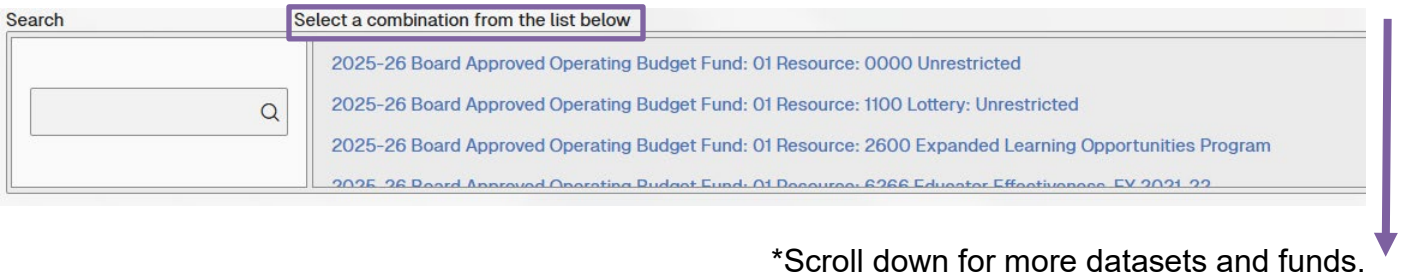
Data may be entered into shaded areas. All other areas are locked.

Input is allowed as follows.

Components of Ending Net Position	
Net Investment in Capital Assets	changes can be made
Restricted Net Position	changes can be made
Unrestricted Net Position	system calculates value

Note: Any ending position in a restricted resource will need to be set up in the Restricted Net Position component. SACS does not automatically report this as Restricted. During technical review checks, restricted resources are checked to ensure that Unrestricted Net Position is zero by resource.

Reminder – Enter CEFB to all applicable datasets and funds.



*Scroll down for more datasets and funds.

Criteria and Standards Review (Form 01CSI)

The Criteria and Standards Review is the final step in the reporting process, but very important. So, allow enough time to thoroughly and accurately complete. It should only be completed after all other forms are finalized and data has been verified through the **Technical Review Checklist**.

How to Access the Form

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

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

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

Section	Scope	Purpose
Criteria (1–10)	Financial Standards	Evaluates key financial standards for reasonableness and consistency.
Supplemental Information (S1–S9)	Contextual Data	Provides additional background and supporting details for the figures reported.
Additional Fiscal Indicators (A1–A9)	Risk Assessment	Highlights potential fiscal risks or specific areas requiring immediate attention.

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

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

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

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

Criteria and Standards Review (Form 01CSI)

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

Examples of thorough explanations:

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

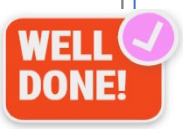
At adopted budget, the District was projecting to be funded off of the 3 prior years average. Due to higher than anticipated students at the start of the school year, projections were updated and the District is now projecting to be funded off the current year ADA which is much higher.



1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

A new housing development has generated significantly more new students than originally anticipated. Cohort projections have been updated to account for the additional students that enrolled prior to census day.





Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year	683,064.00	722,005.69	5.7%	Yes
1st Subsequent Year	683,064.00	702,972.00	2.9%	No
2nd Subsequent Year	683,064.00	702,972.00	2.9%	No

Explanation: (required if Yes)

Federal revenue has increased due to allocation schedule updates. CY also includes PY unearned revenue that is removed from the SYs.

Examples of inadequate explanations:

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)



Current Year	2,961,555.00	3,089,376.00	4.3%	No
1st Subsequent Year	2,044,439.00	2,369,667.00	15.9%	Yes
2nd Subsequent Year	1,956,190.00	2,281,418.00	16.6%	Yes

Explanation: (required if Yes)

Estimates were higher than the prior period.

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

Due to the decrease in enrollment, there are fluctuation in ADA



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

Criteria and Standards Review (Form 01CSI)

How to approach the Criteria and Standards

Criterion 1A – 3C see instructions in the ADA and Enrollment section of the manual. Review this section of the manual if not meeting one of the standards.

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

Prior reporting period data is extracted. In the Interim column, current year data is extracted and the subsequent year data needs to be input.

The LCFF Revenue comes from the *LCFF calculator Summary tab*. *Data should tie to LEA's LCFF calculator.* Add together the 3 lines: Property taxes, EPA, and State Aid from the LCFF calculator.

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

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year	56,069,206.80	57,751,283.00	3.0%	Not Met
1st Subsequent Year	58,237,037.86	59,984,149.00	3.0%	Not Met
2nd Subsequent Year	60,128,834.95	61,932,700.00	3.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

If not met, in 4B enter an explanation. Changes in ADA projections or changes in the unduplicated pupil count are common factors when a district receives a "not met" status.

Criteria and Standards Review (Form 01CSI)

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

Thoroughly explain any Not Met status.

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year	35,689,075.18	40,336,489.19	88.5%	Met
1st Subsequent	35,395,078.00	41,235,489.00	85.8%	Met
2nd Subsequent Year	37,488,927.44	44,235,489.00	84.7%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

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

Criteria and Standards Review (Form 01CSI)

Criterion 6 Other Revenues and Expenditures

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year	683,064.00	722,005.69	5.7%	Yes
1st Subsequent Year	683,064.00	702,972.00	2.9%	No
2nd Subsequent Year	683,064.00	702,972.00	2.9%	No

Explanation: (required if Yes)

Federal revenue has increased due to allocation schedule updates. CY also includes PY unearned revenue that is removed from the SYs.

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

All data is extracted.

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

All data is extracted.

Criterion 7. Facilities Maintenance

Data is extracted.

If the status is Not Met, add an applicable "X" or enter an explanation.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	915,000.00	910,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		935,000.00	

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

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

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

C&S 5

Criteria and Standards Review (Form 01CSI)

Criterion 8. Deficit Spending

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

Data is extracted or calculated.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year	1st Subsequent Year	2nd Subsequent Year
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.3%	8.0%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**4.1%**	**2.7%**	**1.2%**

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

Current year data is extracted and if Form MYP exists, subsequent year data is also extracted. If not, subsequent year data will need to be manually entered. Thoroughly explain any Not Met status.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year	(1,034,042.35)	11,335,037.15	9.1%	Not Met
1st Subsequent	(730,368.00)	11,585,553.00	6.3%	Not Met
2nd Subsequent Year	(688,870.00)	11,862,111.00	5.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation: (required if NOT met)

The District continues to deficit spend, but less than anticipated at budget adoption. The District also has an established Budget Advisory Committee that is meeting regularly to discuss solutions to combat the deficit spending.

C&S 6

Criteria and Standards Review (Form 01CSI)

Criterion 9. Fund and Cash Balances

9A.-1 Determining if the District's General Fund Ending Balance is Positive

Current year data is extracted and if Form MYP exists, subsequent year data is also extracted. If not, subsequent year data will need to be manually entered.

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

Thoroughly explain any Not Met status.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year	2,582,592.85	Met
1st Subsequent Year	1,688,650.85	Met
2nd Subsequent Year	884,472.85	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation: (required if NOT met)

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

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

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

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

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

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

C&S 7

Criteria and Standards Review (Form 01CSI)

Criterion 10 Reserves

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

Data is extracted from Form MYP; otherwise, enter into 10A.1. **All Sonoma County LEAs answers should be "YES" and skip to 10B.**

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

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes
2.	If you are the SELPA AU and are excluding special education pass-through funds:	

10B. Calculating the District's Reserve Standard

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	15,818,241.24	16,033,286.00	16,361,182.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,818,241.24	16,033,286.00	16,361,182.00

10C. Calculating the District's Budgeted Reserve Amount

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

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

10D. Comparison of District Reserve amount to the Standard

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

(see next page for example)

Criteria and Standards Review (Form 01CSI)

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	632,344.00	641,331.44	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,320,398.54	634,457.10	586,918.54
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) Don't forget to enter Fund 17 data	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	50,000.00	50,000.00	25,000.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,002,742.54	1,325,788.54	611,918.54
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.34%	8.27%	3.74%
District's Reserve Standard (Section 10B, Line 7):			
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standar and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation: (required if NOT met)

The REU is projected to not meet it's reserves in the 3rd year. The District has established a Budget Advisory Committee to review supplies and contract expenses. District admn will be reviewing employee and program costs. Information and recommendations will be presented to the Board of Trustees.

Supplemental Information

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

S4. Contingent Revenues

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

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

District's parcel tax expires at the end of the 1st subsequent year. The District is seeking a renewal from the voters.

C&S 9

Criteria and Standards Review (Form 01CSI)

S5. **Contributions**

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year	-1,997,837	-1,497,837	25.0%	500,000	Not Met
1st Subsequent Year	-2017,815	-1,527,793	24.3%	490,022	Not Met
2nd Subsequent Year	-2,118,706	-1,558,348	26.4%	560,358	Not Met

Explain Not met response clearly and in detail.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation: (required if NOT met)

During the previous reporting period, the increase special ed funding model was not included in the projections. The updated revenue estimates are not being used which lowers the needed contribution.

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

1d. Impact of Capital Projects

Enter Yes or No to identify any capital project that may impact the general fund's operating budget. If Yes, an explanation is required.

S6. Long-term Commitments

The long-term commitments section should identify any debt obligations that must be paid over time. Disclosure of these commitments is important as they tend to be significant amounts that may impact the General Fund balance in the future years. Information in this section should tie to the district's most recent audit and include any new financing obtained during the current fiscal year. Do not include OPEB; that is included in S7A.

Criteria and Standards Review (Form 01CSI)

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

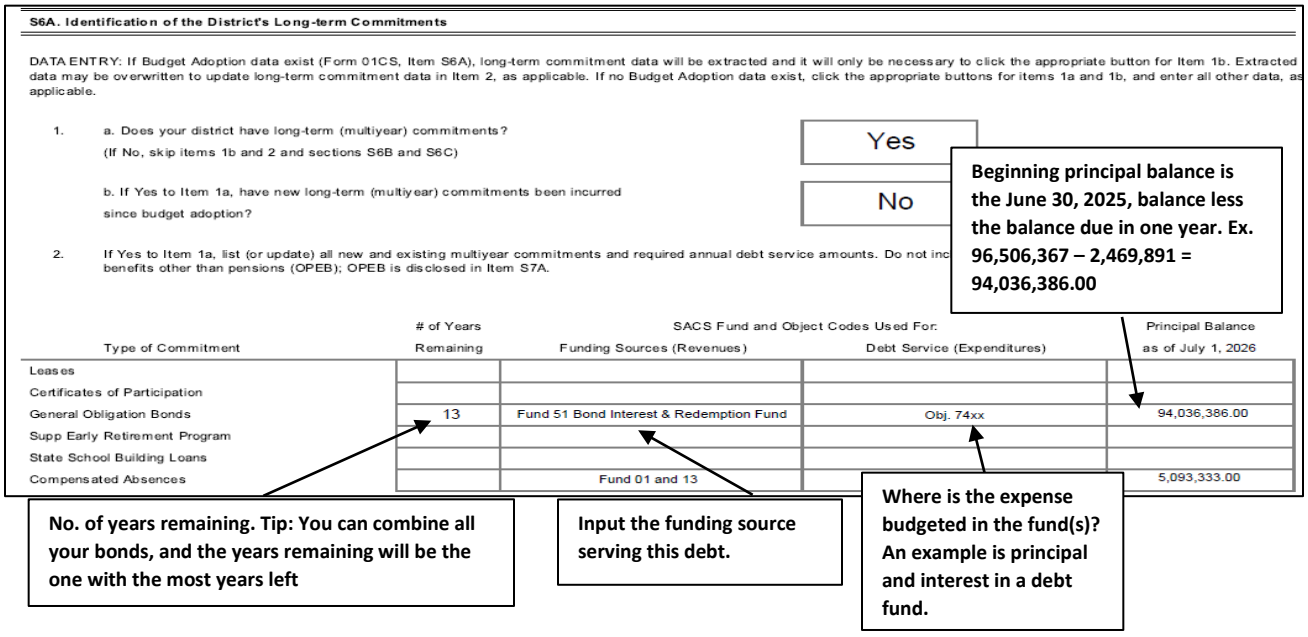
Question 1a. If your district has long-term commitments, select "Yes". If your district does not have long-term commitments, select "No" and remove any historical information from the section.

Question 1b. Provide a "Yes" response if new long-term commitments have been incurred since budget adoption, select the "No" option if not applicable. This option should not be left blank.

Question 2. This question contains 2 tables. The first table requests the number of fiscal years remaining for each long-term commitment, the funding source, where the expenditures are being budgeted, and the principal balance of the commitment at the beginning of the current fiscal year. The second table requests for annual payment information, which includes principal and interest amounts. To complete these tables, use the most recent audit report available.

The following is an example if the current 2025/26 audit report is not yet available:

Table 1:



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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes
   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not inc benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

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

Input the funding source serving this debt.

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

NOTE 8 – LONG-TERM LIABILITIES 2024/25 audit

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

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

Once your 25/26 audit is available, use the "Balance as of June 30, 2026" data.

Criteria and Standards Review (Form 01CSI)

Table 2:

Enter both principal and interest payments for current and future years. See the example below. If the annual payment increased over the prior year, provide an explanation in S6B.

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	5,248,093.00 1	7,981,218.00 2	6,463,518.00 3	6,751,490.00 4
Supp Early Retirement Program				
State School Building Loans				

B. General Obligation Bonds (continued)

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

Year Ended June 30,	Principal	Interest	Subsidy		Total
2026	$ 2,469,981	$ 2,915,862	$ (137,750)	$ 1	5,248,093
2027	5,365,614	2,684,479	(68,875)	2	7,981,218
2028	3,399,159	3,064,359	-	3	6,463,518
2029	3,776,488	2,975,002	-	4	6,751,490
2030	4,006,114	2,905,523	-		6,911,637
2031 - 2035	19,824,821	16,448,793	-		36,273,614
2036 - 2040	20,885,237	22,534,553	-		43,419,790
2041 - 2045	16,700,091	10,676,774	-		27,376,865
2046 - 2047	8,205,000	316,751	-		8,521,751
Accretion	11,873,862	(11,873,862)	-		-
Total	$ 96,506,367	$ 52,648,234	$ (206,625)	$	148,947,976

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

An explanation is required in this section if "Yes" text displays in the last row of S6A Table 2 for any year. The explanation for the increase should also include how it will be funded. For example, "The increased annual payments for long-term commitments will be funded through Fund 51."

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (Required if Yes to increase in total annual payments)

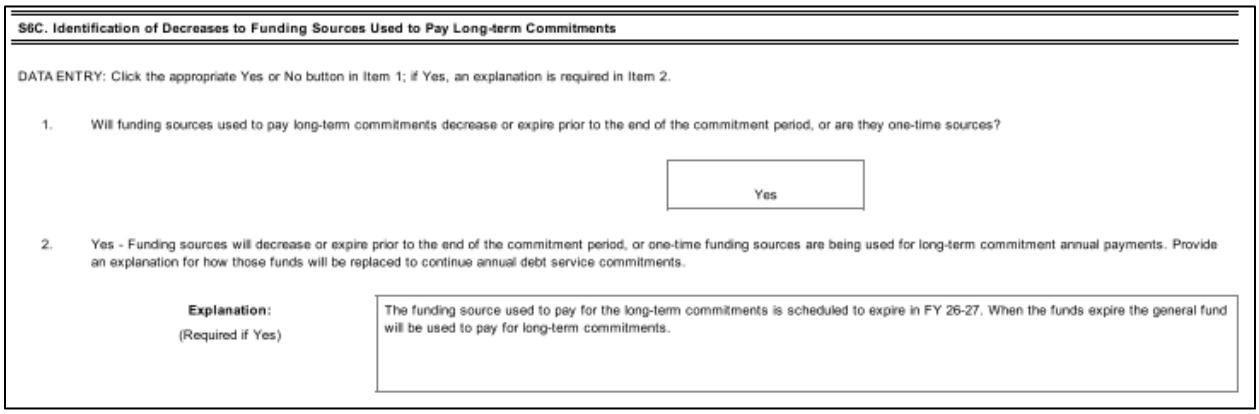
The increased annual payments for long-term commitments will be funded through Fund 51

S6C. Identification of Decreases to Funding Sources used to Pay Long-term Commitments

Question 1. Select “Yes” if the funding source(s) used to pay the long-term commitments will decrease or expire prior to the end of the commitment period, or the funds being used to pay for the long-term commitment are one-time funds. Select “No”, otherwise.

Question 2. If “Yes” is selected in Question 1, provide a detailed explanation for how these funds will be replaced so the annual debt service commitment can be met.

The purpose of S6C is to identify and explain any potential pressures on the fund responsible for debt service, particularly the General Fund.



S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation: (Required if Yes)

The funding source used to pay for the long-term commitments is scheduled to expire in FY 26-27. When the funds expire the general fund will be used to pay for long-term commitments.

Criteria and Standards Review (Form 01CSI)

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

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

Answer questions in item 1, then enter all applicable data for items 2-4. Budget Adoption data will be extracted in the first column of questions 2 and 3. Enter First Interim data in the second column.

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

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. Total OPEB liability	3,713,792	3,713,792	See item A below
b. OPEB plan(s) fiduciary net position (if applicable)			
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,713,792	3,713,792	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2025	Jun 30, 2025	

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)			
1st Subsequent Year (2027-28)			
2nd Subsequent Year (2028-29)			
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)	2026-27 Budget	2026-27 First Interim	
1st Subsequent Year (2027-28)			
2nd Subsequent Year (2028-29)			
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2026-27)	302,364	302,364	See item B below
1st Subsequent Year (2027-28)	319,511	319,511	
2nd Subsequent Year (2028-29)	326,610	326,610	
d. Number of retirees receiving OPEB benefits			
Current Year (2026-27)	14	14	See item C below
1st Subsequent Year (2027-28)	14	14	
2nd Subsequent Year (2028-29)	14	14	

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

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

A

ELIGIBLE RETIREES

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

C

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

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

B

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C&S 14

Criteria and Standards Review (Form 01CSI)

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

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? — answer accordingly

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? — answer accordingly

Enter First Interim data

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2 Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3 Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2026-27)		
1st Subsequent Year (2027-28)		
2nd Subsequent Year (2028-29)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2026-27)		
1st Subsequent Year (2027-28)		
2nd Subsequent Year (2028-29)		

4 Comments:

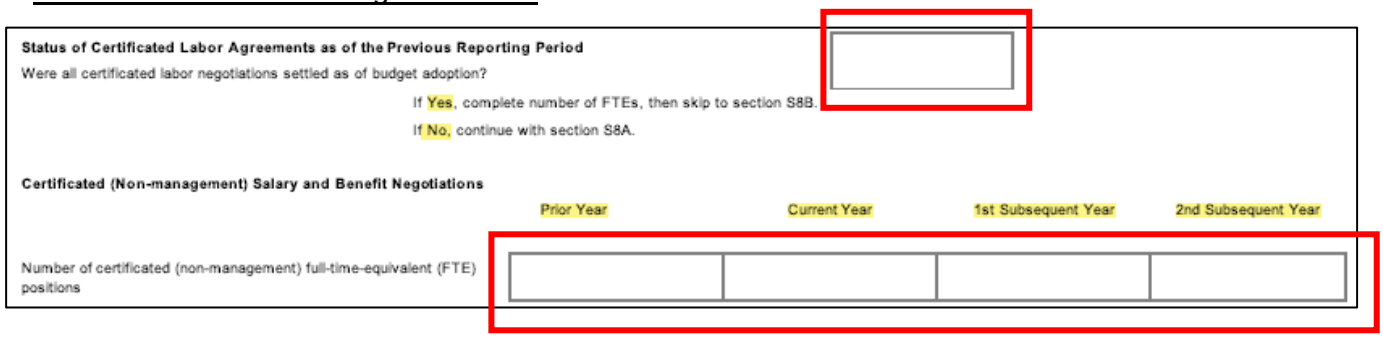
C&S 15

Criteria and Standards Review (Form 01CSI)

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

Answer Question Yes or No, and follow the instructions on which other applicable sections are required depending on the situation.

Enter the full-time equivalent (FTE) positions: All LEAs must enter FTE data. *FTEs excludes charters that do not roll to general fund*.



Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

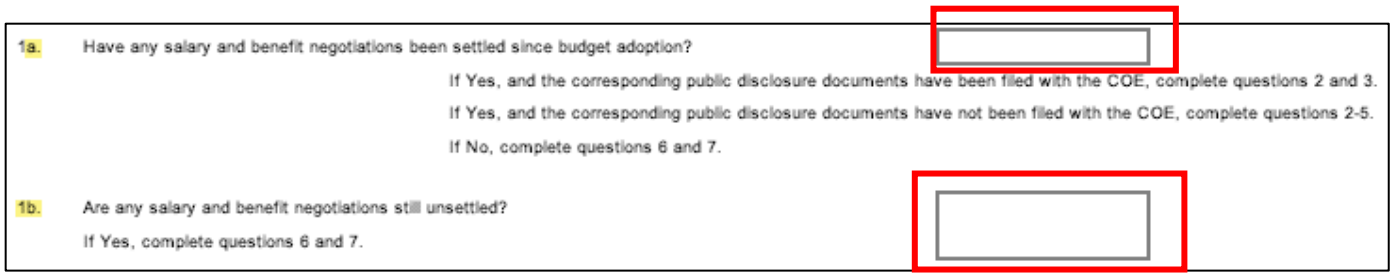
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
Number of certificated (non-management) full-time-equivalent (FTE) positions				

- If Negotiations were settled as of Adopted Budget, complete the FTEs and move on to the next Bargaining Unit

- If Negotiations were not settled as of Adopted Budget, complete questions *1a-b* and follow the instructions



1a. Have any salary and benefit negotiations been settled since budget adoption?

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

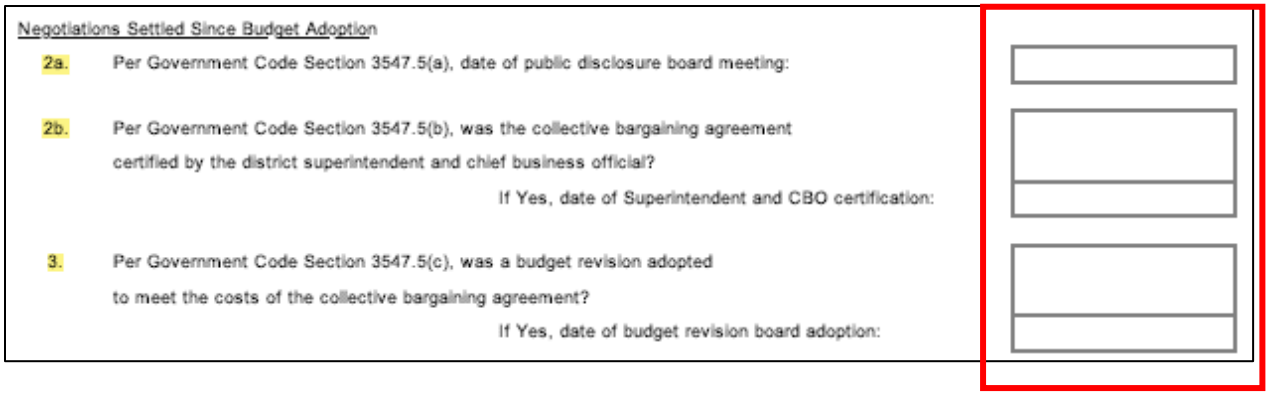
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

- If negotiations were not settled as of adopted budget but have since been settled and public disclosures were filed with SCOE, then answer questions *2 and 3*.



Negotiations Settled Since Budget Adoption

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

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

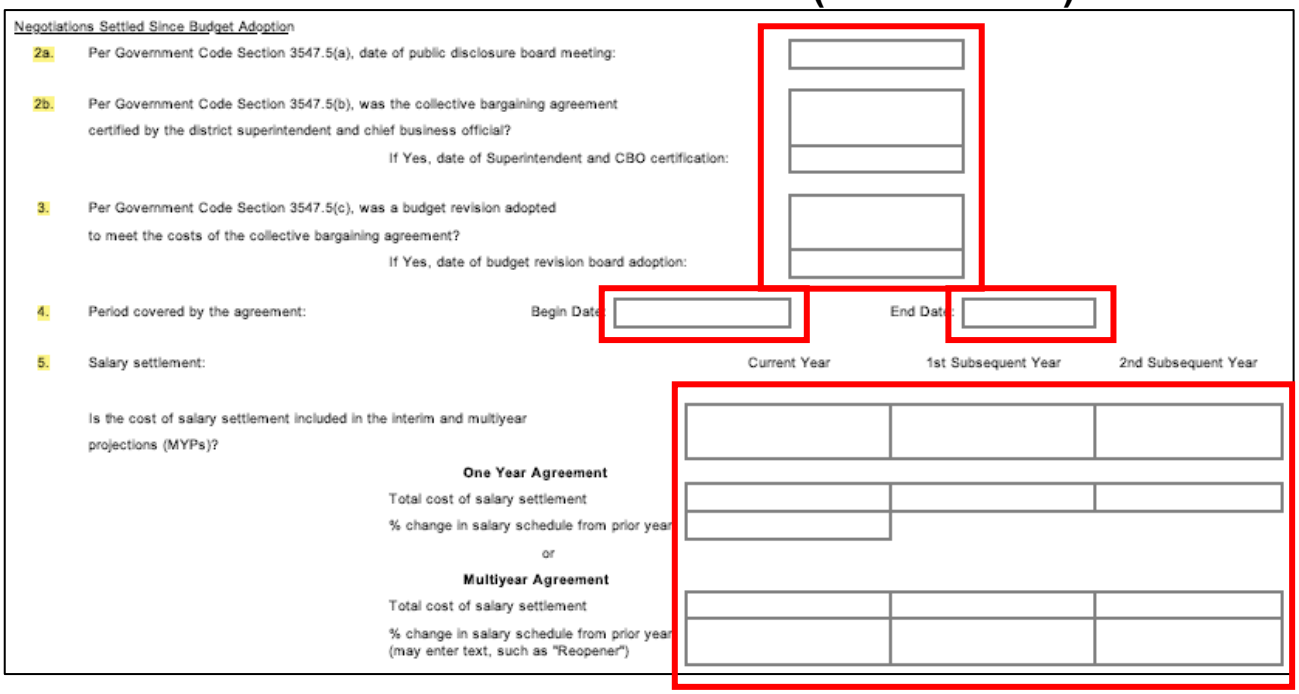
If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

- If negotiations were not settled as of the adopted budget but have since been settled and public disclosures were not filed with SCOE, then answer questions *2 through 5*.

Criteria and Standards Review (Form 01CSI)



Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

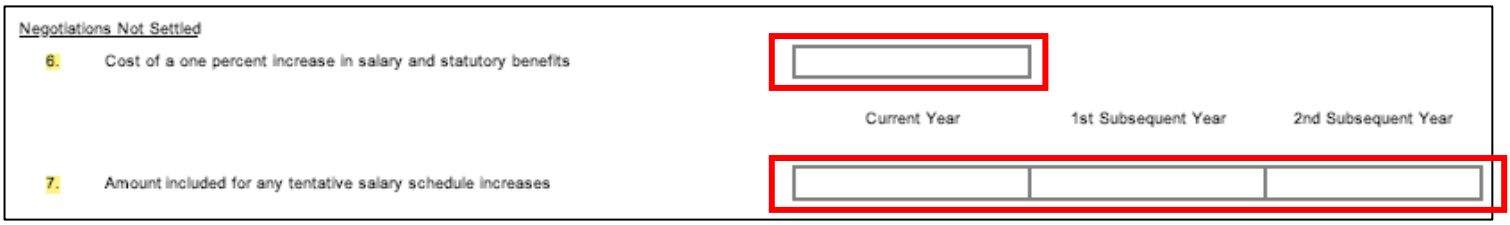
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year	1st Subsequent Year	2nd Subsequent Year
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")			

- If negotiations are still not yet settled, then skip questions 2-5 and answer questions *6 and 7*.

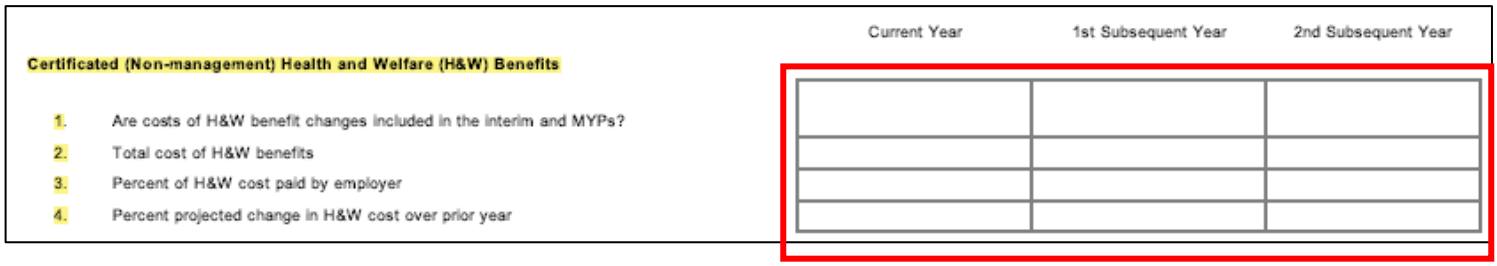


Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year	1st Subsequent Year	2nd Subsequent Year
7. Amount included for any tentative salary schedule increases			

- Unless negotiations were already settled at the time of adopted budget, then all Districts need to answer all the remaining questions:



Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Criteria and Standards Review (Form 01CSI)

S9 Status of Other Funds - Identification of Other Funds with Negative Ending Fund Balances

S9A1: Answer the question Yes or No - Are any funds other than the general fund are projected to have a negative balance?

If yes, further documentation is required.

S9A2: If answer yes, provide a thorough explanation for the reasons and the plan for how to correct the issue.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	enter Yes or No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

Additional Fiscal Indicators

Answer questions with Yes or No, except for item A3 which is automatically completed based on data in criterion 2.

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)

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

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

End of School District Budget Criteria and Standards Review

C&S 18

Artificial Intelligence (AI) as a Thought Partner for CBOs

Supporting Budget Monitoring, Planning, and Transparent Communication

Overview & Scope

AI is a powerful tool designed to support thinking and efficiency, not to replace professional judgment or human decision-making.

AI SHOULD	AI SHOULD NOT
Draft and summarize information	Make decisions
Translate financial data into clear narratives	Replace professional judgment
Support scenario planning and communication prep	Be trusted without verification
Improve consistency and efficiency	Be used with sensitive or protected data

Key Uses of AI for CBOs

- **Budget Monitoring:** Summarize budget vs. actuals, identify trends or anomalies, and draft plain-language explanations of variances.
- **Financial Planning:** Model multi-year scenarios, explain trade-offs and risks, and align budgets with LCAP and strategic goals.
- **Communication & Transparency:** Draft board agenda narratives, prepare community FAQs, and translate technical finance terms into accessible language.
- **Operational Efficiency:** Prepare audit summaries, draft policies and procedures, and summarize vendor comparisons.

Data Privacy & Compliance (Non-Negotiable)

All student data protections still apply when using AI tools. Please work with your IT department to understand privacy concerns and district policies regarding AI.

🚫 **NEVER INPUT:**

- Student personal information
- Personnel records
- Confidential negotiations

⚠️ **USE CAUTION:**

- Internal documents (unless system is secure)

✅ **SAFE TO USE:**

- Public documents
- Policy questions
- Aggregated or scrubbed data

Prompt Framework

High-quality AI performance depends on clear context, defined tasks, and grounded inputs. Structure every prompt using P.A.R.T.S.:

P – Persona: Define the role *("Act as a California school district CBO managing structural deficit with declining enrollment...")*

A – Act: Specify the action *("Analyze this budget and identify 3 deficit mitigation strategies.")*

R – Requirements: Set constraints/details *("Include ADA trends, staffing ratios, and 3-year projections.")*

T – Tone: State the delivery style *("Use a concise, board-ready tone.")*

S – Source: Provide the data inputs *("Use the attached budget and enrollment data...")*

Tip: Check your AI platform's memory or personalization settings. If enabled, the tool will store background details like your job title and district context, saving you from having to define your persona in every new thread.

Example Prompts for CBOs

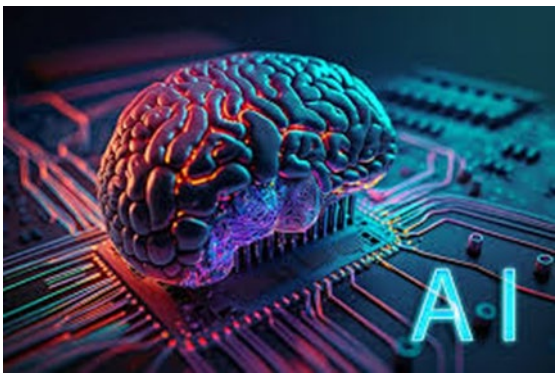
- **Budget Analysis**: "Act as a CBO. Analyze this budget and identify 3 risks and mitigation strategies. Include assumptions and fiscal impact."
- **Board Communication**: "Draft a one-page board summary explaining budget reductions, using a neutral and transparent tone."
- **Scenario Planning**: "Explain the impact of a 3% enrollment decline on the district's 3-year projection and identify trade-offs."
- **Community Messaging**: "Draft a FAQ addressing community concerns about staffing reductions in a clear and reassuring tone."

Practical AI Applications

- **Board Presentations**: Import budget narratives and Multi-Year Projections into **Gamma** to generate presentation slides.
- **Audio Summaries**: Upload LCAP documents to **Gemini Notebook** to generate podcasts explaining key priorities.
- **Interactive Budget Dashboards**: Export reports from Frontline and import into custom dashboard tools like **Lovable App.**
- **Narrative Drafting:** Combine clear, detailed facts with structured prompts to generate transparent narrative reports using Gemini or ChatGPT.

Human Accountability

AI is a starting point, not the final authority.



AI can:

- Support thinking
- Generate drafts
- Improve clarity

AI cannot:

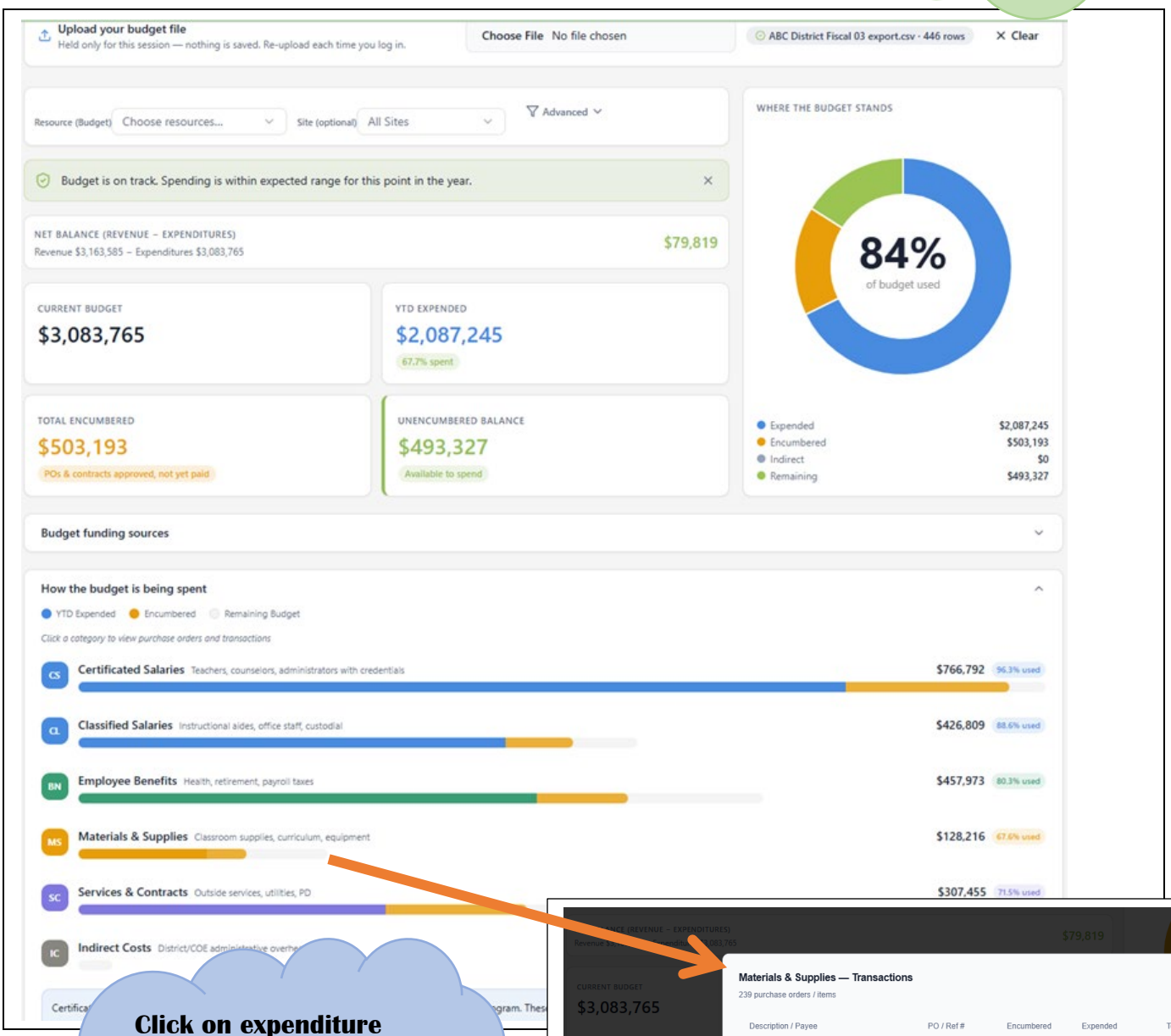
- Understand community nuance
- Make ethical decisions
- Be held accountable

👉 Humans remain fully responsible for all outputs

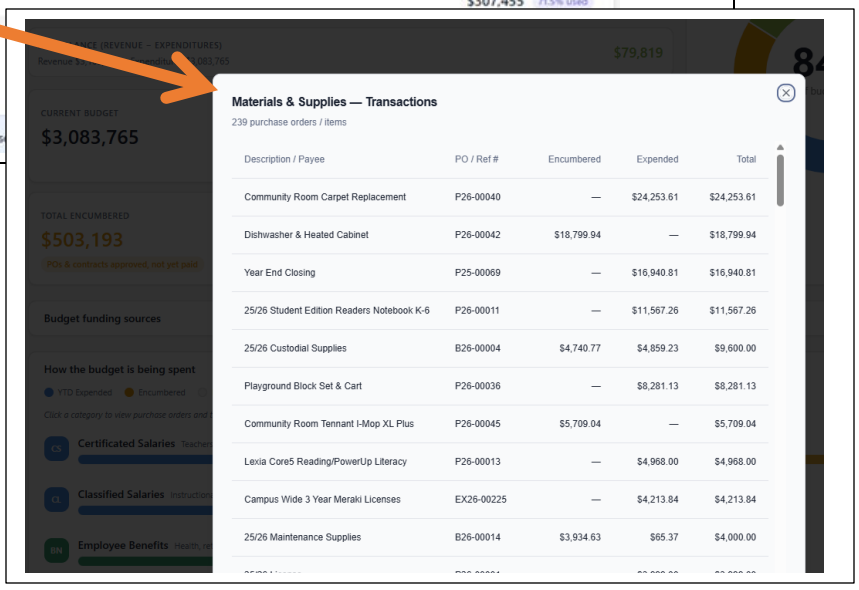
Export Fiscal 03 from Frontline and import CSV file to create customized dashboard

Lovable

Build apps and websites by chatting with AI



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



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

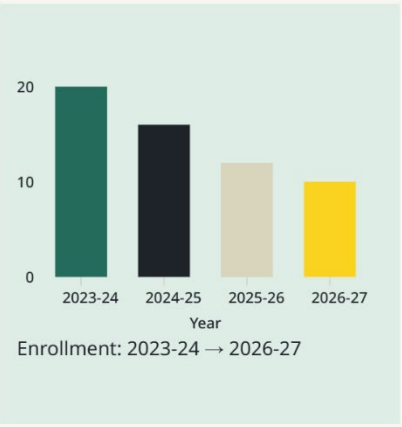
FORT ROSS ELEMENTARY SCHOOL DISTRICT

2026-27 First Interim Report

Fort Ross Elementary School District

Presented to the Board of Trustees
December 14, 2026

Enrollment



Enrollment: 2023-24 → 2026-27

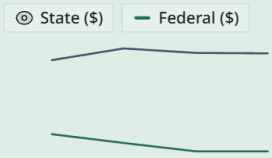
Year	Enrollment	ADA
2023-24	20	15.59
2024-25	16	13.12
2025-26	12	9.84
2026-27	10	8.20

Funded ADA uses the best of current year, prior-year, or 3-year average.

Attendance rate estimated at 82%.

4

Federal and State Funding



Federal · State

Year	Federal	State
2023-24	$37,777	$126,422
2024-25	$27,238	$140,450
2025-26	$17,236	$135,099
2026-27	$17,236	$134,534

Title IV ($10,000) ended after 2024-25.
ELO-P rose to $100,000 a year.

8

Reference – Position Account Retro

The Position Account Retro activity allows you to make changes to position and associated addon accounts for prior periods that have already been processed through payroll.

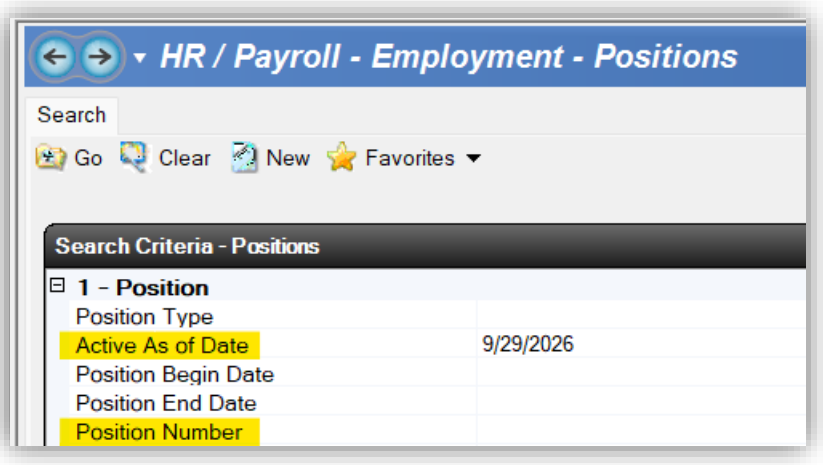
- No Manual Journal Entries are needed
- Software creates a journal entry (type: payroll or Interfund Cash - depending upon if the fund cash balance changes or not - source: position control) to correct your general ledger and payroll detail
- Changes are displayed in Employee Payroll snapshot, payroll labor reports, and fiscal reports
- Account amounts are loaded into budget as actuals for a Revised Budget Model for the period specified in the change

Special Considerations

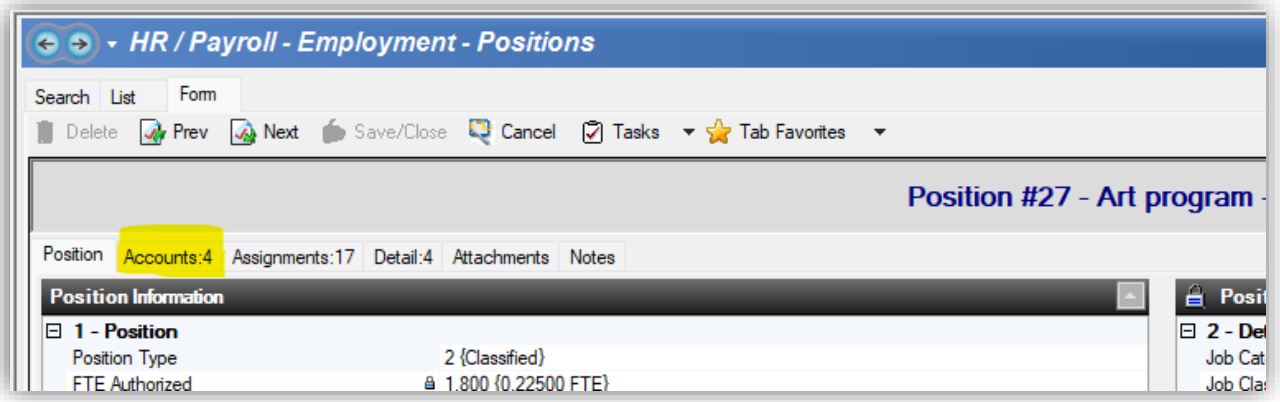
- Do not post during the time when end of month payroll is processed and the last day of the month so that cash between funds are not affected.
- The accounting period and cash MUST still be open for the retro dates for the change to take effect. (i.e., accounts for a closed fiscal year cannot be changed)
- The software looks for assignments for only the current fiscal year
- The software looks for addon account earnings associated with a position selected and will move the expenses as well such as Masters stipends.

Update Account Code in Position Record

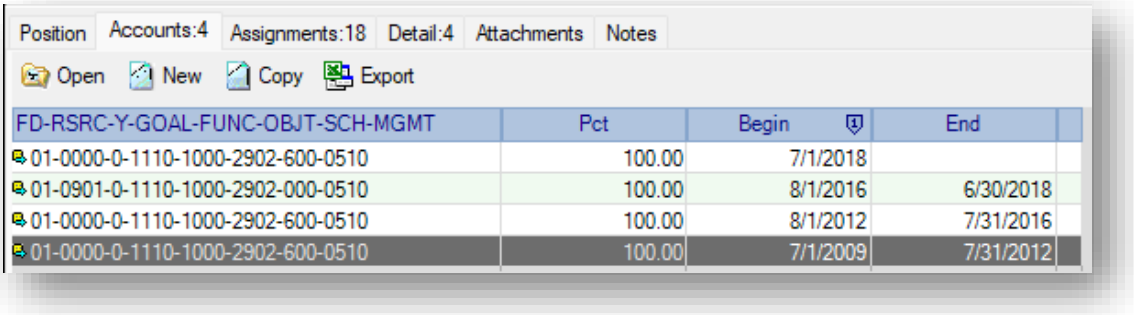
Go to HR/Payroll – Employment – Positions



- Active As of Date: Default is today
- Enter Position Number or other criteria to narrow search
- Or Click Go to get a list of all current positions
- Double Click on the position line to open the record

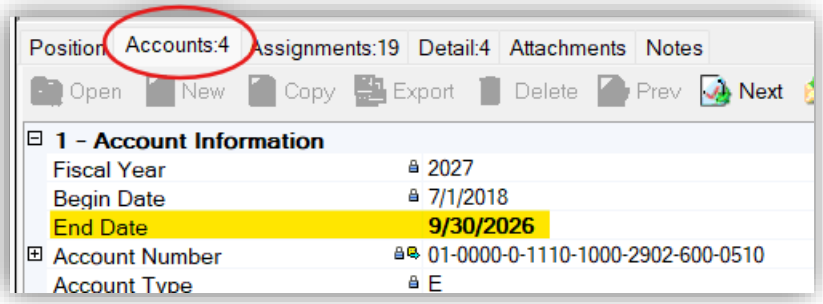


- Click on Accounts Tab

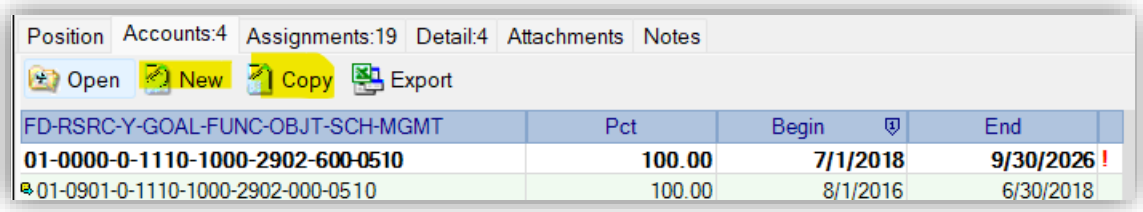


Position Accounts Tab

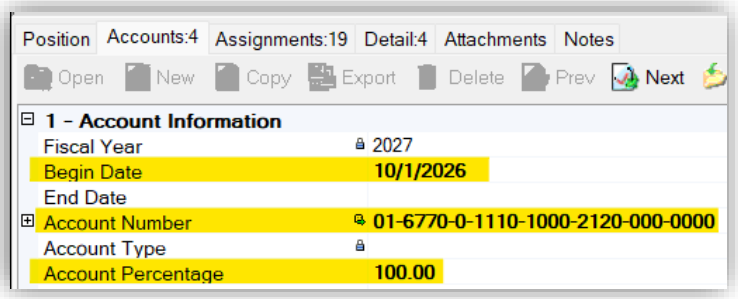
- End current Account Code Record with last Closed Payroll Date
- Save/Close



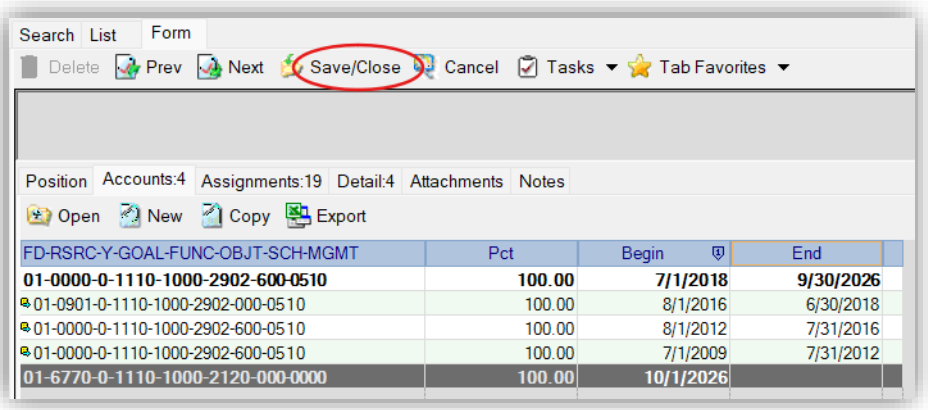
- Click New Account Code Record OR Copy then update components



- Click Copy and change appropriate account components



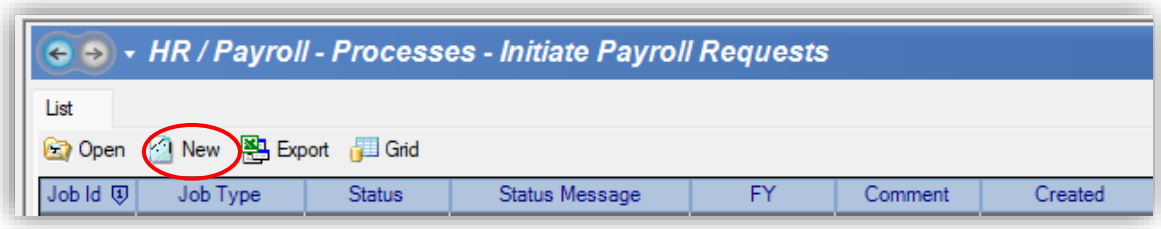
- Account Percentage must equal 100%
  - If there are multiple accounts then the total must total 100%
- Save/Close the Accounts Tab
- Big Save/Close the Position record



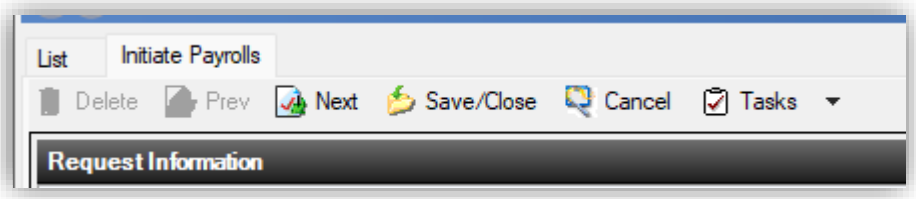
Initiate Payroll

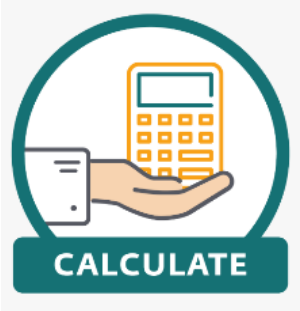
Be sure to Initiate Payroll to set this up for the next payroll processing. When payroll is process it will release the encumbrance for the old account and encumber for the new account for future pay periods.

Go to HR/Payroll – Processes – Initiate Payroll



- Click New
- Click Save/Close

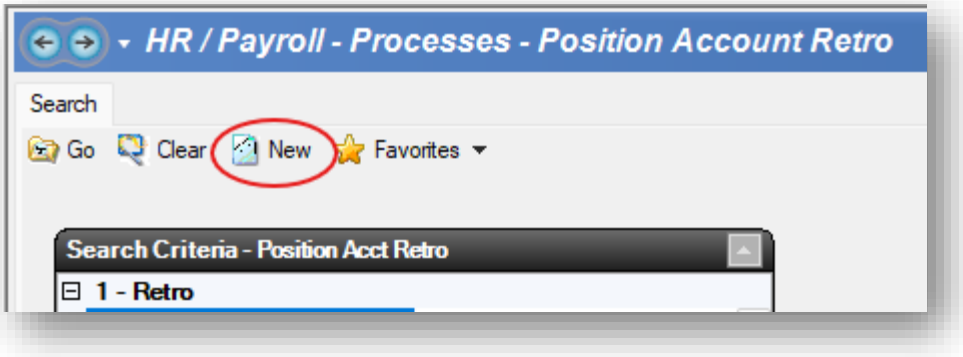




Enter Position Account Retro Data

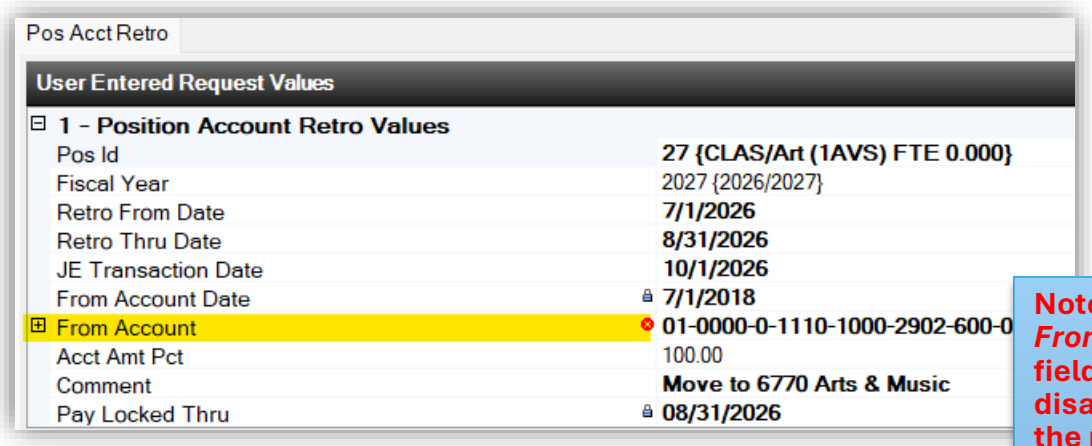
Go to HR/Payroll – Processes – Position Account Retro

- Click New to create the Position Account Retro



Section 1 – Position Account Retro Values

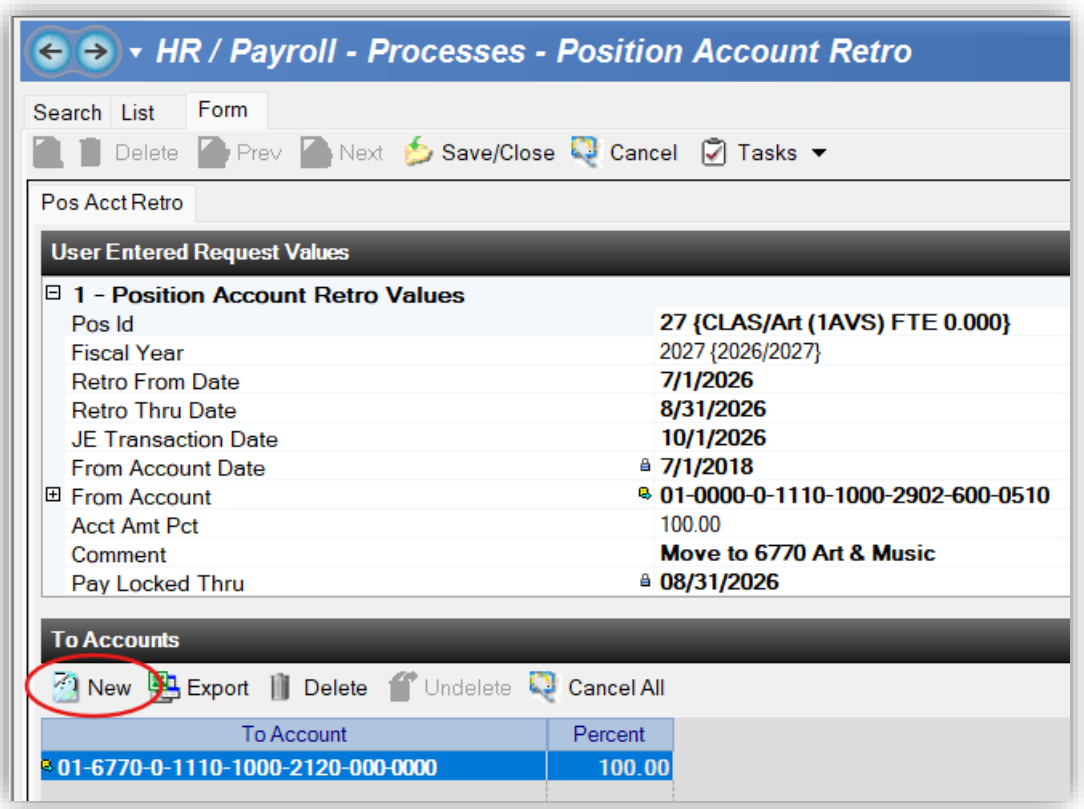
- **Pos Id**: Enter the Position Id (Required)
- **Retro From Date:** Enter beginning date of the retro changes (Required)
- **Retro Thru Date**: Enter end date of the retro changes (Required)
- **JE Transaction Date:** Must be after Retro From Date, AND **CASH MUST BE OPEN. Do Not post PAR last week of the month.** (Required)
- **From Account:** Use lookup to enter current account(s) associated with the Position ID that is being changed (Required)
- **Acct Amt Pct**: Enter percentage of the position account to change. Defaults to 100%. (Required)
- **Comment**: Enter Comment to see in the JE (Required)



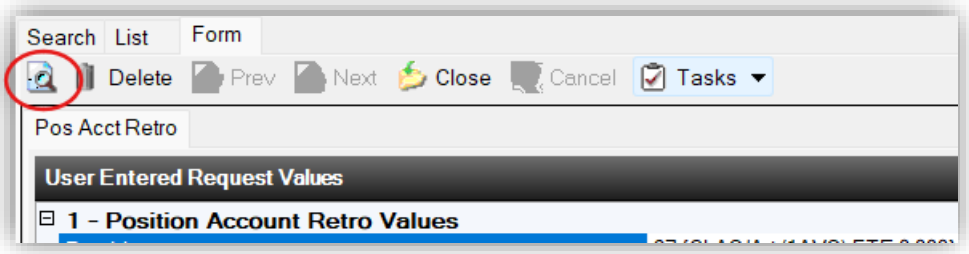
Note: Red X in *From Account* field will disappear when the new account is entered in the *To Accounts*

To Accounts Section

- Click New
- Enter New Account
- Enter Percentage (Defaults to 100%)
  - If more than one account then the total must equal 100%



- Save/Close
- Reopen and review the Snapshot report for accuracy while in **Open** Status



Review the Position Account Retro Snapshot Journal Entry report for accuracy

PosAcctRetro99 **Position Account Retro**

Request ID 9030740, Position ID 27 **Retro Range 07/01/2026 - 08/31/2026**

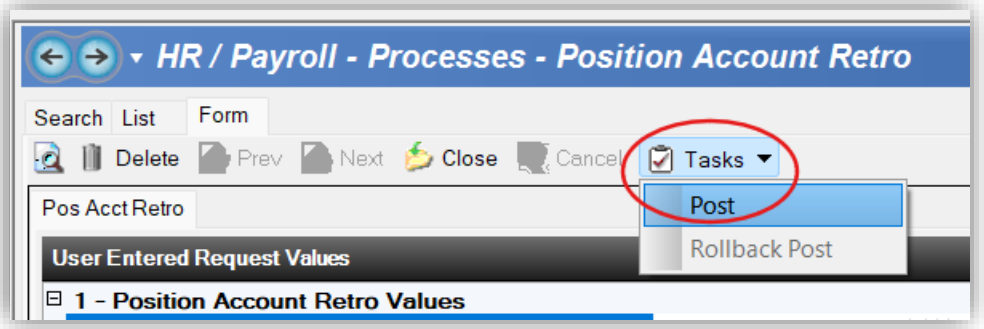
Journal Entry # Retro Status **Open** Fiscal Year **2026/27** Pay Locked Thru **08/31/2026**

From Account **01-0000-0-1110-1000-2902-600-0510** **100.00%** Comment **Move to 6770 Art & Music**

To Account(s) **01-6770-0-1110-1000-2120-000-0000** **100.00%**

Pay Cycle/Period	Pay Date	FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Debit	Credit	Description
CLS /#2	09/10/2026	01-0000-0- - -9110- -	2,477.48		(2027) Cash In County,Unrestricted/no
		01-0000-0-1110-1000-2902-600-0510		2,275.00	(2027) Art,Instruction,Regular Educati,AVSPC Funded
		01-0000-0-1110-1000-3312-600-0510		141.05	(2027) OASDI,Instruction,Regular Educati,AVSPC Fur
		01-0000-0-1110-1000-3332-600-0510		32.99	(2027) Medicare,Instruction,Regular Educati,AVSPC F
		01-0000-0-1110-1000-3502-600-0510		1.14	(2027) SUI,Instruction,Regular Educati,AVSPC Funde
		01-0000-0-1110-1000-3602-600-0510		27.30	(2027) Workers' Comp,Instruction,Regular Educati,AV
		01-2600-0- - -9110- -	707.84		(2027) Cash In County,ELOP
		01-2600-0-8500-1000-2902-000-0000		650.00	(2027) Art,Instruction,Child Care & De,Undefined
		01-2600-0-8500-1000-3312-000-0000		40.30	(2027) OASDI,Instruction,Child Care & De,Undefined
		01-2600-0-8500-1000-3332-000-0000		9.42	(2027) Medicare,Instruction,Child Care & De,Undefine
		01-2600-0-8500-1000-3502-000-0000		.32	(2027) SUI,Instruction,Child Care & De,Undefined
		01-2600-0-8500-1000-3602-000-0000		7.80	(2027) Workers' Comp,Instruction,Child Care & De,Un
		01-6770-0- - -9110- -		3,185.32	(2027) Cash In County,Arts & Music
		01-6770-0-1110-1000-2120-000-0000	2,925.00		(2027) IA - Extra,Instruction,Regular Educati,Undefine
		01-6770-0-1110-1000-3312-000-0000	181.35		(2027) OASDI,Instruction,Regular Educati,Undefined
		01-6770-0-1110-1000-3332-000-0000	42.41		(2027) Medicare,Instruction,Regular Educati,Undefine
		01-6770-0-1110-1000-3502-000-0000	1.46		(2027) SUI,Instruction,Regular Educati,Undefined
		01-6770-0-1110-1000-3602-000-0000	35.10		(2027) Workers' Comp,Instruction,Regular Educati,Un
			6,370.64	**6,370.64**	

- Go to Tasks to Post



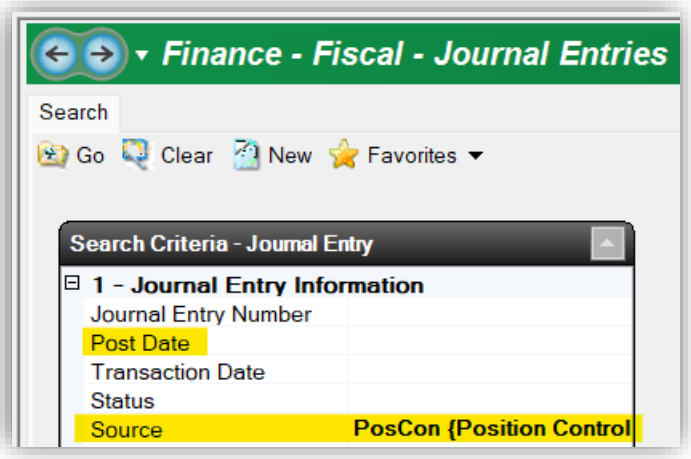
- Reopen and Review Section 2 - Request Information
  - Confirm Status is Posted
  - Confirm Status Msg notes account changes have been made
  - Confirm Journal Entry # and JE Link # is populated

Confirm Posting & Review the PAR Journal in Journal Entries

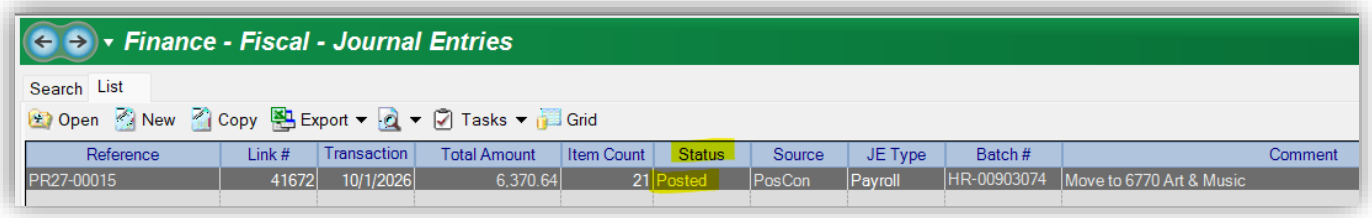
If the process is successful, the software creates a journal entry (type: payroll or Interfund Cash - depending upon if the fund cash balance changes or not - source: position control) to correct your general ledger and payroll detail. The changes are displayed in the Employee Payroll snapshot, payroll labor reports, and fiscal reports. In addition, the account amounts are loaded into the budget as actuals for a Revised Budget Model for the period specified in the change.

Go to Finance – Fiscal – Journal Entries

- Enter Journal Entry Link Number
- Click Go



- Review JE is posted



DO NOT EDIT the Journal Entry in the Journal Entry activity. This will break the link. If changes need to be made go back to the Position Account Retro Activity to Roll Back Posting. Make changes and post again.