



BUDGET DEVELOPMENT 101

District Advisory Team



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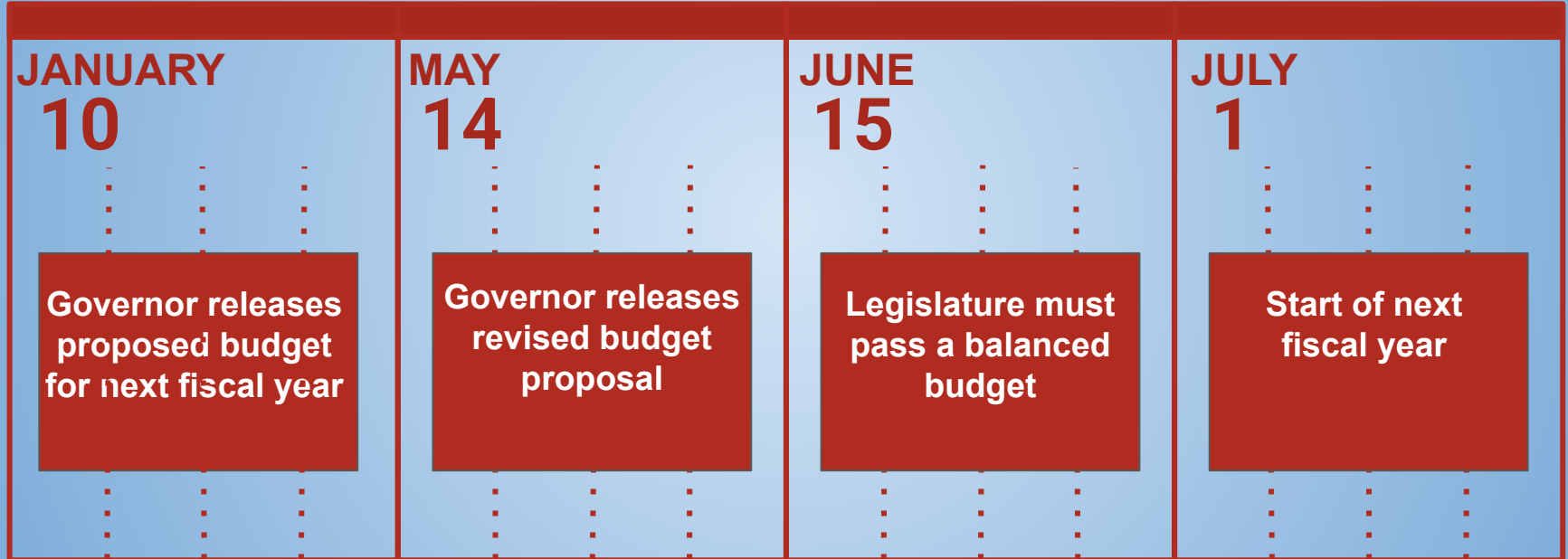
Questions Throughout



What is a Budget?

- **Financial Spending Plan-** outlines how funds will be allocated and spent over a specific period (7/1- 6/30)
- **Critical Financial Management Tool-** helps manage and control resources, ensuring funds are used efficiently and effectively
- **District Goals and Priorities Expressed in Dollars-** aligns financial decisions with educational goals, priorities, and needs of the district

State Budget Process



Budget Report Timeline

June 2026

Adoption of
proposed 2026-27
budget

August 2026

Adoption of revised
budget allowed 45
days after state
budget approval

September 2026

Unaudited Actuals
Results for prior
year 2025-26

December 2026

Adoption of First
Interim budget as
of October 31,
2026

March 2027

Adoption of
Second Interim
budget as of
January 31, 2027

Budget Development Process

Who is Involved?

The district-wide budget development process is a collaborative process involving many stakeholders, including (but not limited to):

- School Personnel
 - School Administrators
 - Program Directors/Managers
 - School Site Councils (SSCs)
 - Advisory Committees
- Examples:
- ELAC
 - DELAC
 - DAC
 - CAC
- Community Members
 - Parents and Families
 - Students
 - CBOs
 - Superintendent
 - Administrative Cabinet
 - School Board Members

Key Items for Budget Development

- Budget Development Calendar
- Stakeholder Input and Feedback
- Planning Considerations/Factors
- Major Budget Variables
- Revenue Projections
- Expenditure Planning
- Legal Requirements
- Impact of State Budget Changes

How a District Prepares

Budget Development Calendar

Develop a budget development calendar to provide structure, track timelines, and help guide each stage of the process.

- **Establish Key Dates**
 - Deadlines for each phase
 - State and local deadlines
- **Assign Responsibilities**
 - Clearly outline roles and tasks for staff
- **Engage Stakeholders**
 - Schedule meetings and feedback sessions to gather input
 - Collaborate with departments



Stakeholder Input and Feedback

Methods used to obtain input and feedback for budget development ensure that the budget is comprehensive, aligns with the needs of all stakeholders, and is transparent.

- **Surveys and Questionnaires**
- **Public Meetings and Hearings**
- **Online Feedback Platforms**
- **Focus Groups**
- **Staff Meetings and Workshops**
- **School Events**
- **Community Events**
- **Advisory Committees**
- **Social Media**
- **Newsletters**
- **Student Feedback**
- **Performance Data Reviews**

Planning Considerations

- KCSOS Common Message
- Schools Services of California Dartboard
- Enrollment Trends
- Average Daily Attendance Trends
- Unduplicated Pupil Trends
- Workers Comp Rate
- Health and Welfare Rates
- COLA
- Minimum Wage
- STRS/PERS Rates
- Unemployment Insurance Rate
- Consumer Price Index
- Spending Deadlines
- Other Fiscal Information

Example of Planning Considerations Template

	26/27	27/28	28/29
Statutory COLA (LCFF Revenue Sources)	2.41%	3.06%	3.34%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.40%	26.90%	26.10%
State Unemployment Insurance	0.05%	0.05%	0.05%
Estimated Revenue Based on P-2 ADA	170.29	170.29	170.29
Enrollment	183	183	183
Unduplicated Pupil Count (LCFF Calculator)	168	168	168
Lottery - Unrestricted per ADA	\$190	\$190	\$190
Lottery - Restricted per ADA	\$82	\$82	\$82
Mandated Block Grant	\$40.03	\$41.25	\$42.63
Consumer Price Index	3.08%	2.75%	2.68%
Minimum Wage	\$17.40	\$17.90	\$18.40
Reserve Cap	5%	5%	5%

Major Budget Variables

- Student Enrollment
- Student Attendance
- Facility Needs
- Board Priorities
- Educational Funding/ Revenues
- Program Expenditures
- Position Control

Revenues and Expenditures

Understanding the sources of funding along with the various program expenditures, allows for informed decision-making. This helps prioritize resources, allocate funds appropriately, and ensure the district's financial stability while meeting the educational needs of students.

Revenue Examples

- LCFF Calculator
- Property Taxes, J-29
- Special Education Funding
- Lottery- Restricted and Unrestricted
- Title Programs
- ELOP (Expanded Learning Opportunities Program)
- CTE (Career Technical Education)
- ASES (After School Education & Safety)
- Community Schools Grant
- AMS, Art Music In Schools

Expenditure Examples

- One-Time Expenses
- Step and Column Increases
- New Positions
- Special Ed Transportation and Billback (Object 7142)
- Textbook Adoption
- Retiree Benefits
- LCAP Expenditures
- Utility Increases
- Contract Renewals

Legal Requirements

- **Compliance with LCFF:** Districts must allocate and ensure that additional resources are directed toward disadvantaged students, such as low-income, English Learners, and foster youth
- **Stakeholder Engagement:** The district must consult with various stakeholders, including parents, students, teachers, and the community, to gather input and feedback
- **Annual Audit:** Districts are required to conduct an independent annual audit to verify financial accountability, ensure accurate reporting, and confirm compliance with legal standards
- **Compliance with Funding Restrictions:** Specific funds, like Title I or special education funding, have guidelines on how they can be utilized. Districts must adhere to these guidelines to ensure the funds are spent appropriately and serve their intended purposes.

Reserve Cap

The reserve cap is triggered in the 2026–27 fiscal year. When the reserve cap is triggered, the portions of fund balance that are subject to the cap are the assigned and unassigned reserves in the General Fund 01 and the Special Reserve for Other than Capital Outlay Fund 17. Any funds that are in the committed portion of the fund balance, meaning that the governing board took formal action to set aside the funds, are not included in the reserve cap calculation. Small districts (fewer than 2,501 units of ADA) and community funded districts are excluded from the local reserve cap consideration.

State Budget Changes

Changes in the state budget can have a major impact on school district budgets by adjusting funding levels, formulas, or grant distributions. Districts must stay attentive in tracking these changes and modify their budgets, priorities, and plans as needed to ensure financial stability and fulfill educational objectives.

Collaborating with Departments

Items that should be discussed and considered include (but not limited to):

- **Staffing Needs**

- *Assess current staffing levels*
- *Future staffing needs based on enrollment*
- *Program requirements*
- *Potential changes*

- **Program and Curriculum Needs**

- *Determine if additional resources or materials are needed*

- **Enrollment Projections**

- *Understand which programs or grade levels might see growth*

- **Special Education**

- *Assess the needs, services and materials required to meet IEPs*

- **Student Support**

- *Discuss allocations for student programs like counseling and health services*

- **Student Services**

- *Consider funding sources to support student engagement outside the classroom*

Collaborating with Departments

- **Facility and Maintenance**

- *Assess school buildings and infrastructure*
- *Discuss necessary, repairs, maintenance schedules, capital improvement projects*

- **Technology and Equipment Needs**

- *Evaluate technology needs*

- **Advisory Committees**

- *Ensure feedback from advisory committees is incorporated into budget discussions*

- **Grant Opportunities**

- *Discuss available grants*
- *Ensure district applies for eligible funding opportunities*

Budget Methods

- **Per- Student Funding-** This method allocates funds to schools based on their student enrollment, with each student receiving a set amount of funding. The allocation can be adjusted for factors such as grade level.
- **Historical Funding-** This method allocates funding to schools based on their previous year's budget. It relies on historical spending patterns as a starting point.
- **Program- Based Funding-** Schools receive funding based on the scope and scale of the programs they offer.

Budget Methods

- **Site- Discretionary Budgeting-** In this model, schools are given a lump sum of money and allowed to determine how it is spent, based on their specific priorities and goals.
- **Zero- Based Budgeting-** Schools start each year with a "zero" budget, meaning that all expenses must be justified and approved, regardless of previous budgets. This approach forces schools to evaluate all expenditures from the ground up and prioritize spending based on current needs.

Position Control

Position control serves as a foundational budget tool in managing staffing levels because it provides a structure for the district to monitor and control the number of positions and their associated costs.

Before rolling into the new year, it's essential to identify several items to ensure effective budgeting and staffing:

- Staffing Levels and Positions
- Work Calendars
- Benefit Rates
- Salary Schedules
- Step and Column Movements

Position Control Key Tasks

If your district uses position control in QSS, the fiscal year roll over process includes key tasks necessary to prepare records for the new fiscal year.

Work Calendars

- Must be in place before positions are created, rolled, assigned, or running projection reports
- Calendars can be set up in new fiscal year in one of the following ways:
 - Add New
 - Copy, individually (would require adjustments)

The screenshot displays the 'Work Calendars (WC)' application window. The main area shows a calendar for July 2008. The calendar cells are color-coded: green for 'Regular Work Day', red for 'Non-work Day', yellow for 'Paid Holiday', and pink for 'Special Non-work Day'. The calendar shows days 1 through 31. The status bar at the bottom indicates 'Yr: 2008 Dist: 39 Site: 1 GS: W | 3/23/2015 11:03:08 AM'.

Surrounding the main window are several panels and toolbars:

- Go To Month - Day Description:** A dropdown menu showing months from July to June.
- Day Description - Code:** A dropdown menu with options: Code, Name, None.
- Mass Change Options - Merge Holidays:** A toolbar with buttons for 'Edit/Apply Mass Changes', 'Weekends - No Work (Apply)', 'Fall Break (Apply)', and 'Workdays All Year (Apply)'.
- Edit Colors - Mass Change Options:** A toolbar with buttons for 'Regular Work Day', 'Paid Holiday', and 'Special Non-work Day'.
- Select Code - Edit Colors - Mass Change Options:** A toolbar with buttons for 'Regular Work Day', 'Non-work Day', 'Paid Holiday', 'Special Non-work Day', and 'Release Selection'.

Position Control Key Tasks

Benefit Projected Rates

- Should be populated before the fiscal year begins to allow for accurate projecting during budget development
- Can be copied from one fiscal year to another. Once copied, individual edits can be made in new fiscal year

Benefit Projected Rates (BPR) 39 - THE TRAIN USD(finance 29410) QSS/OASIS

File Options

Fiscal Year: 23 Copy From Fiscal Year: 22 Copy

Clear Line

	Benefit Name	Base Type	Base Amount/%	Limit Amount	PT	Project Amount/%	Reference #	Name
01	UI	Percent	0.0835	0.00		0.00	05	SUI
02	WC	Percent	3.1219	0.00		0.00	06	WCOMP
03	STRS	Percent	8.2500	0.00	Percent	12.2500	01	STRS
04	PFRS	Percent	9.3060	0.00		0.00	02	PFRS
05	FICA	Percent	6.2000	104,500.00		0.00	03	FICA
06	MEDICARE	Percent	1.4500	0.00		0.00	09	MEDICARE
07	PERSRLR	Percent	3.7140	0.00		0.00	12	PERS RLR
08	H&WCERT	Voluntary	6,720.00	0.00		0.00	04	H/W
09	H&WCERT12	Voluntary	9,200.00	0.00		0.00	04	H/W
10	H&WCERTF	Voluntary	11,700.00	0.00		0.00	04	H/W
11	H&WCLASS	Voluntary	6,936.00	0.00		0.00	04	H/W
12	H&WGMNT	Voluntary	16,020.00	0.00		0.00	04	H/W
13								
14	H&WCLASF	Voluntary	11,700.00	0.00		0.00	04	H/W
15								
16								
17								
18	H&WCERTA	Dollar	1,286.00	0.00		0.00	04	H/W
19	H&WCERT2	Dollar	1,693.00	0.00		0.00	04	H/W
20	H&WCERTF	Dollar	2,345.00	0.00		0.00	04	H/W

Yr: 2008 Dist: 39 Site: 02 GS: W 3/31/2022 4:03:14 PM

Position Control Key Tasks

Salary Schedules

- Work calendars must be loaded into target fiscal year before loading salary schedules
- Use the copy Salary Schedule icon
- There are three copy rules options:
 - “A”- copies all salary schedules from requested year
 - “B”- copies all salary schedules for selected Bargaining Units
 - “S”- copies specified salary schedules

The screenshot shows the HR Code Maintenance application interface. The left sidebar contains a tree view of system components, with 'Salary Schedules/STD (SS)' highlighted. The main window displays a 'Copy Salary Schedules' dialog box with fields for 'FY' (set to 2020), 'Name', and 'Code'. Below the dialog is a table of salary schedule entries.

Code	Name	Auth Date	Auth ID
20	01-00	SPEECH LANG PATH: 870D STPS 1-9	05/05/2020
20	02-00	SUP 1870 6HR COLS STEPS 1-9	05/05/2020
20	03-00	SUP 1870 STPS 10/11 COL N/V	06/24/2018
20	04-00	K-12 SCHOOL SOCIALWRKR 208D 8H	12/19/2018
20	05-00	SFW 1950 6HR AFTER 1009-10	06/16/2019
20	06-00	K-12 1880 6HR	12/19/2018
20	07-00	K-12 1880 6HR COLS STEPS 1-9	12/19/2018
20	08-00	SCHOOL NURSE 1870 6H	06/22/2019
20	09-00	K-12 1880 6HR STEPS 1-8	06/19/2020
20	10-00	K-12 1880 STPS 10/11 COL N/V	11/16/2020
20	11-00	ECE TCHR 9167 SETTLEMENT	12/19/2018
20	12-00	ECE TCHR (2240)HICON SOLIDATED	12/19/2018
20	13-00	ADULT ED TCHRS	12/19/2018
20	14-00	ADULT ED COURSE	12/19/2018
20	15-00	LIB-COOR 1980 PRIOR TO 7/8/18	04/20/2020
20	16-00	ECE TCHR (1760)HICON SOLIDATED	12/20/2018
20	17-00	ECE TCHR (1830)HICON SOLIDATED	12/20/2018
20	18-00	GENERAL MONTHLY	12/20/2018
20	19-00	TRANSP MONTHLY	12/20/2018
20	20-00	SUPERVISORS	12/20/2018
20	21-00	CONFIDENTIAL	12/20/2018
20	22-00	K12 1880 6HR ENG 1IN	12/20/2018
20	23-00	JPROT 208D 6HR BASE SALSCH 10	12/20/2018
20	24-00	ECE NURSE 218D 6H BASE SCH 10+	07/20/2019

Position Control Key Tasks

Authorized Positions/ Employee Assignment Rollover

- Used to create authorized positions in the new fiscal year and link employees to those positions based on assignments from previous fiscal year
- Work calendars and salary schedules **must** be in place prior to performing the roll process.
- TIP: Before running this process, run position control report 6/30/XX of current year, that can be used to compare with report run as of 7/1/XX of new fiscal year

The screenshot shows a software window titled "Authorized Position/Employee Assignment Rollover". The window has a menu bar with "File" and "Options". Below the menu bar are several icons. The main area contains the following fields and controls:

- Source Fiscal Year:
- Target Fiscal Year:
- Rollover Option:
- Roll Employee Assignments?:
- Step (Range) Advance Assignments?:
- Roll Reducing Positions:
- Roll Position/Assignment Data if the End Date is the same as the Last Date of the Work Calendar?:
- Report Title:
- SSN Mask: (1-9-mask, L/R=ExtRef)

Optional Selection:

To subset the positions considered for rollover, enter the values to be included in any or all of the following categories. If no values are entered in a category, ALL values for that category will be included.

<input type="checkbox"/>	Job Category:	<input type="text"/>
<input type="checkbox"/>	Job Code:	<input type="text"/>
<input type="checkbox"/>	Salary Schedule:	<input type="text"/>
<input type="checkbox"/>	Bargaining Unit:	<input type="text"/>
<input type="checkbox"/>	Location:	<input type="text"/>

At the bottom right of the window, the status bar displays: "Yr:2024 Dist:01 Site:0 3/24/2024 7:49 PM".

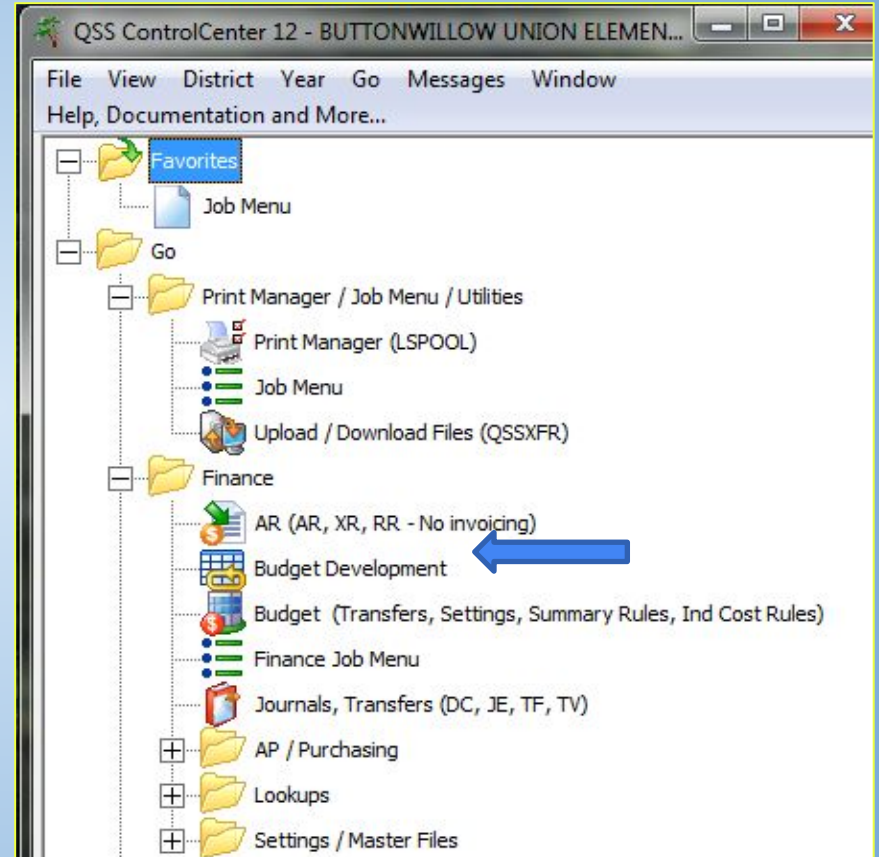
Models For Budget Development

Open Models In The Financial System

- The QCC Budget Development module contains 99 budget models in each fiscal year that can be utilized to construct your budget. Work is performed in Open budget models. Locking a budget model secures that model from accidental changes being made. Models that are no longer useful can be closed.
- Budget Development is a branch within the Finance module. Budget Development models are used to create budget scenarios without actually changing data in the financial system. For July 1, two models will be created – a budget model and an estimated actuals model.

Creating Budget Model

>All work within the Budget Development module is done within a model. Opening a budget model is therefore the first step in building a budget.



>To open a model, click on the Models tab.

>Use the drop-down list to select the year you will be working in.

>Click the “change” icon.

>Select the specific model that you wish to work with by clicking on it in the grid displayed on the screen.

>Use the drop-down list to change the status of the selected model to open.

>Type directly on the grid to change the description of the chosen model, then click the save icon.

The screenshot shows the 'Budget Development' application window for '13 - CALIENTE UNION ELEMENTARY'. The interface includes a menu bar (File, Options, Help+Video), a toolbar with various icons, and a 'Setup' section with dropdowns for District (13), Year (2027), and Model (July 1 Budget 26-27). Below this is a 'Quick Entry' menu with 'Models' selected. The main area is a table with columns for Model#, Description, Status, Audit ID, and Audit Date. The first row is selected, showing Model# 00, Description 'July 1 Budget 26-27', Status 'Open', Audit ID 'GXAB', and Audit Date '3/19/2024 4:08:39 PM'. Other rows show models 01 through 08, all with a status of 'Closed'.

Model#	Description	Status	Audit ID	Audit Date
00	July 1 Budget 26-27	Open	GXAB	3/19/2024 4:08:39 PM
01		Closed		
02		Closed		
03		Closed		
04		Closed		
05		Closed		
06		Closed		
07		Closed		
08		Closed		

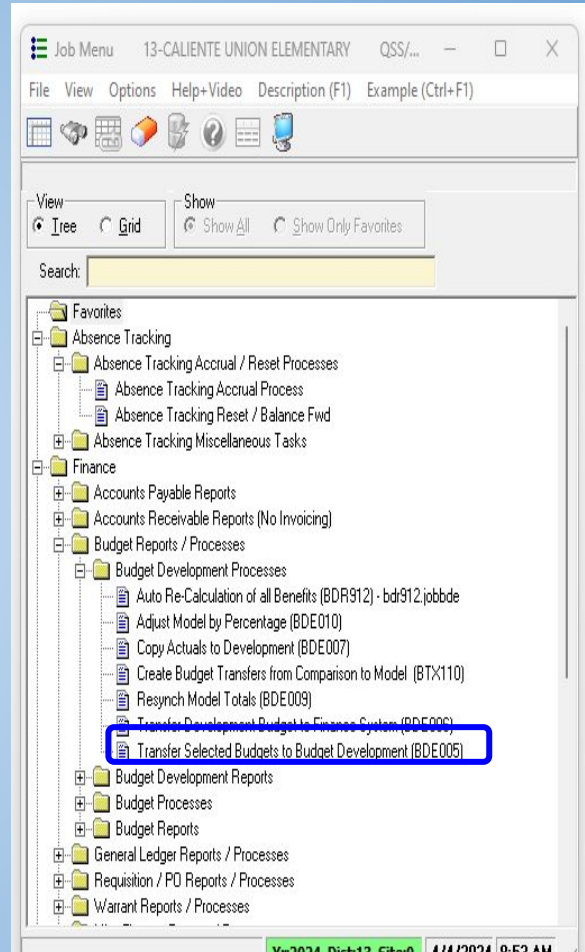
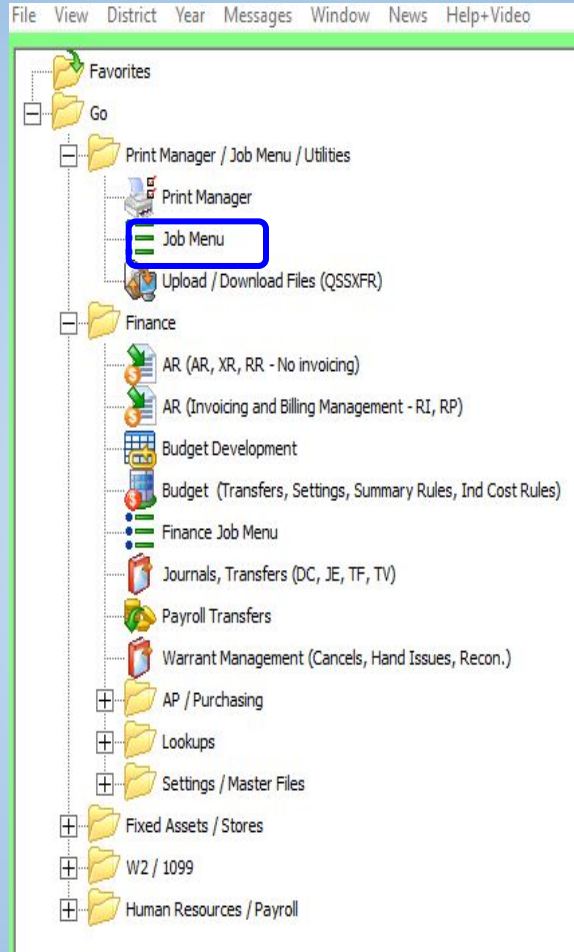
Adding Budget Data Into Model

- At this point, there are no accounts or amounts in your model.
- At the beginning of every fiscal year, you may choose to roll your account strings with zero budget amounts and build a new budget for the new year. It is a fresh start if you begin your budget with zero dollars and build your budget for the new year.
- Accounts and budget amounts can be moved in from other sources such as the working budget, revised budget, approved budget, or from another budget development model.

For this example:

The current year working budget is a logical source of information to roll into your model as a starting point for your next year's budget.

- >Select Job Menu
- >Open Finance Folder
- >Open Budget Development Processes
- >Select Transfer Selected Budgets Menu. (BDE005)



>Enter your source fiscal year

>Use the drop-down list to select the source of the data to be transferred to the target year and model.

>Enter the target fiscal year

>Use the drop-down list to select the target budget development model.

>Select Account Detail

>Select zero if zero base budget

>The other parameters may stay as it is pre-populated unless you purposely want the model to have a particular outcome.

Transfer Selected Budgets to Budget Development (BDE005) 13-CALIENTE UNION ELEMENTARY QSS/OASIS

File Options

Main Selection* Accounts

Transfer Selected Budgets to Budget Development

District: 13 CALIENTE UNION ELEMENTARY

Source FY: 26 Source: W - Working

Target FY: 27 Target Model: 00 - July 1 Budget 26-27

Move account details: ←

Transfer accounts if amt is zero:

Set dollars in target model to zero: ← This is the option for zero based budget

If acct exists in target model: N - No erase

FTE: 0 - FTE set to zero in target

Rounding rule: N - No rounding

GLDSYS Accounts: 0 - Open

Usersec: YA \$DIST 97 N Yr:2024 Dist:13 Site:0 4/4/2024 9:40 AM

>Use accounts
tab to filter out
fund 77-
Impounds

Transfer Selected Budgets to Budget Development (BDE005) 13-CALIENTE UNION ELEMENTARY QSS/OASIS

File Options

Main Selection Accounts*

FD-RESC-Y-OBJT . SO-GOAL-FUNC-STE-T2-TY3-TYP4

Field	Range	
	Low	High
FD - FUND	01	76
FD - FUND	78	99

Adding LCFF Revenue

- Adding LCFF revenue using FCMAT Calculator
 - J29 Property Tax information
- Add Title I Part revenue
- Add Special Ed revenue

Live Demo

- Local Control Funding Formula
 - <https://www.fcmat.org/lcff>

The screenshot shows the FCMAT website's 'FISCAL TOOLS' section. The main heading is 'Local Control Funding Formula Calculator for School Districts and Charter Schools'. Below the heading, there are three paragraphs of text. To the right of the main content, there are three buttons: 'Download School District And Charter School LCFF Calculator', 'Subscribe / Unsubscribe To Email List', and 'Submit A Help Desk Request'. Below these buttons is an 'Additional Resources' section with four links: 'California Department of Education (CDE)', 'Principal Apportionment Exhibits', 'Education Protection Account', and 'Local Control Funding Formula Overview'. The FCMAT logo and navigation menu are visible at the top of the page.

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

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FISCAL TOOLS

Local Control Funding Formula Calculator for School Districts and Charter Schools

The Local Control Funding Formula (LCFF) determines how all local educational agencies (LEAs) are funded. The [Local Control Funding Formula \(LCFF\) Calculator for School Districts and Charter Schools](#) has been produced based on information currently available to the development working group, FCMAT, and our colleagues in the California Department of Education (CDE).

The [LCFF Calculator Announcement Email List](#) is FCMAT's primary communication tool for sharing information about updates or other material revisions to the school district and charter school LCFF Calculator.

FCMAT's online [Help Desk](#) is intended to provide users with direct support for questions pertaining to the LCFF calculator and calculations for school districts and charter schools. For county office calculations, please visit the [Local Control](#)

Download School District And Charter School LCFF Calculator

Subscribe / Unsubscribe To Email List

Submit A Help Desk Request

Additional Resources

- [California Department of Education \(CDE\)](#)
- [Principal Apportionment Exhibits](#)
- [Education Protection Account](#)
- [Local Control Funding Formula Overview](#)

LCFF CALCULATOR							
63784	5 digit District code or 7 digit School code (from the CDS code)						LEA: South Fork Union
NO	Is this calculation for a new charter school? (select from drop down list)						Projection Title: July 1 Budget
District	Projection Type						Created by: Marcos Gamino
							Email: mgamino@kern.org
							Phone: 661-636-4285
3/23/2025	Projection Date						
		TIONS	PY3	PY2	PY1	CY	CY1
South Fork Union (63784)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS							
Supplemental Grant %		20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)		65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>		13.26%	8.22%	1.07%	2.30%	2.41%	2.41%
Statutory COLA		6.56%	8.22%	1.07%	2.30%	2.41%	2.41%
Augmentation/(COLA Suspension)		6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (<i>2022-23 forward</i>)		\$ 2,813	\$ 3,044	\$ 3,077	\$ 5,545	\$ 5,679	\$ 5,679
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)		12.74780911%	21.98880689%	49.68656772%	36.06588113%	36.06588113%	36.06588113%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		12.84814107%	22.03836064%	49.68656772%	36.06588113%	36.06588113%	36.06588113%
Local EPA Accrual		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Rates and Information

Principal Apportionment funding rates and other fiscal information by fiscal year.

Principal Apportionment Funding Rates and Information

Provides funding rates and other information by fiscal year, beginning in 2015–16, for programs funded through the Principal Apportionment. Other information about the Local Control Funding Formula (LCFF) is available on the California Department of Education's [LCFF](#) web page. The information on this page will be updated periodically throughout the year.

- [Fiscal Year 2025–26](#)
- [Fiscal Year 2024–25](#)
- [Fiscal Year 2023–24](#)
- [Fiscal Year 2022–23](#)
- [Fiscal Year 2021–22](#)
- [Fiscal Year 2015–16 to 2020–21](#)

Education Protection Account (EPA) Entitlement

Refer to the California Department of Education (CDE)'s [Education Protection Account](#) web page for EPA apportionment information and frequently asked questions.

2025–26 Department of Finance (DOF) Preliminary EPA Revenue Amount (Used for 1st, 2nd, and 3rd Quarter EPA Payments)	\$10,553,730,360
CDE EPA Entitlement Percentage at Advance (Used for 1st and 2nd Quarter EPA Payments)	34.93646949%
CDE EPA Entitlement Percentage at First Principal Apportionment (P-1) (Used for 3rd Quarter EPA Payment)	36.06588113%
2025–26 DOF Final EPA Revenue Amount (Used for 4th Quarter EPA Payments and Annual Recomputation)	TBD in June 2026
CDE EPA Entitlement Percentage at Second Principal Apportionment (P-2) (Used for 4th Quarter EPA Payment)	TBD in June 2026
CDE EPA Entitlement Percentage at Annual (Final)¹	TBD in February 2027

¹Once established at the Annual Apportionment, the 2025–26 EPA entitlements will not change in subsequent apportionments (i.e. First Recertification of Annual, etc.).

South Fork Union (63784)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(c) PROPERTY TAXES							
C-1	Estimated Property Taxes (excluding RDA)		\$ 474,792	\$ 492,515	\$ 509,342	\$ 521,362	\$ 521,362
B-5	Redevelopment Agency Local Revenue		\$ -	\$ -	\$ -		
	Less In-Lieu Property Tax Transfer		\$ (3,996)	\$ (5,513)	\$ (4,833)	\$ -	\$ -
	Total Local Revenue		\$ 470,796	\$ 487,002	\$ 504,509	\$ 521,362	\$ 521,362

County of Kern
Form J-29
November 18, 2025

REPORT OF THE ESTIMATED AMOUNT OF TAXES TO BE COLLECTED AND
DISTRIBUTED FOR THE FISCAL YEAR 2025-26, ENDING JUNE 30, 2026
PERIOD: P-1

Object Code		8041	8045	8042	8021	8044		8047		
CDS	NAME OF DISTRICT	TOTAL SECURED	NEGIVE ERAF SHIFT	CURRENT UNSECURED	HOMEOWNERS SUBVENTION	RELEASE OF PY IMPOUNDS	SUPPLEMENTAL	RESIDUAL DISTRIBUTION	TOTAL ALLOCATION	
15	63313	ARVIN UNION ELEMENTARY	3,905,426	(500,196)	418,293	20,929	0	156,902	53,705	4,055,059
15	63321	BAKERSFIELD CITY ELEMENTARY	26,017,706	(3,332,677)	2,788,360	141,209	0	1,229,032	1,415,841	28,259,471
15	63339	BEARDSLEY ELEMENTARY	6,381,145	(817,558)	685,018	35,053	0	80,082	0	6,363,742
15	63357	BLAKE ELEMENTARY	81,089	(10,374)	8,621	398	0	751	0	80,485
15	63370	BUTTONWILLOW UNION ELEMENTARY	822,706	(105,300)	87,690	4,229	0	13,787	0	823,111
15	63388	CALIENTE UNION ELEMENTARY	302,880	(38,744)	32,054	1,591	0	2,835	0	300,616
15	63404	DELANO UNION ELEMENTARY	5,043,578	(646,107)	540,980	27,461	0	346,008	411,402	5,723,322
15	63420	DI GIORGIO ELEMENTARY	586,654	(75,150)	62,907	3,187	286,949	9,484	0	874,030
15	63438	EDISON ELEMENTARY	1,712,636	(219,298)	182,863	9,299	0	44,514	0	1,730,014
15	63446	ELK HILLS ELEMENTARY	143,102	(18,310)	15,210	723	11,139	7,270	0	159,135
15	63461	FAIRFAX ELEMENTARY	2,417,721	(309,740)	259,426	13,222	0	111,238	4,814	2,496,682
15	63479	FRUITVALE ELEMENTARY	6,014,671	(770,522)	645,240	32,755	0	130,252	0	6,052,397
15	63487	GENERAL SHAFTER ELEMENTARY	3,302,018	0	354,925	18,322	112,799	0	0	3,788,063
15	63503	GREENFIELD UNION ELEMENTARY	6,318,265	(809,498)	678,312	34,640	20,161	386,679	0	6,628,557
15	63545	KERNVILLE UNION ELEMENTARY	2,360,767	(302,305)	252,550	12,469	4,333	33,847	0	2,361,661
15	63552	LAKESIDE UNION ELEMENTARY	3,645,943	(467,195)	391,859	20,202	120,820	63,700	0	3,775,329
15	63560	LAMONT ELEMENTARY	1,573,958	(201,628)	168,800	8,558	0	117,298	0	1,666,985
15	63586	LINNS VALLEY-POSO FLAT UNION	242,069	0	25,689	1,164	0	0	1,164	268,922
15	63594	LOST HILLS UNION ELEMENTARY	2,577,647	(330,080)	275,724	13,671	0	32,627	0	2,569,589
15	63610	MAPLE ELEMENTARY	636,890	(81,563)	68,173	3,384	1,702	11,824	0	640,411
15	63651	MCKITTRICK ELEMENTARY	1,853,751	0	201,424	10,002	0	0	0	2,065,177
15	63669	MIDWAY ELEMENTARY	967,307	0	119,989	5,944	276,586	0	0	1,369,826
15	63693	NORRIS ELEMENTARY	6,555,337	(840,057)	704,811	36,495	0	171,455	0	6,628,041
15	63362	PANAMA-BUENA VISTA ELEMENTARY	21,604,599	(2,768,216)	2,320,643	119,187	0	781,828	0	22,058,041
15	63719	POND UNION ELEMENTARY	1,101,420	(141,080)	118,002	5,982	0	7,359	0	1,091,684
15	63578	RICHLAND LERDO UNION ELEMENTARY	4,186,276	(536,266)	448,857	22,817	0	142,435	320,283	4,584,402
15	73544	RIO-BRAVO - GREELEY UNION ELEMENTARY	6,117,322	(783,855)	657,334	33,826	61,387	42,732	0	6,128,746
15	63750	ROSEDALE UNION ELEMENTARY	11,216,588	(1,437,277)	1,205,280	62,163	8,045	254,639	0	11,309,438
15	63768	SEMITROPIC ELEMENTARY	976,036	(125,024)	104,646	5,265	0	7,403	0	968,326
15	63784	SOUTH FORK UNION ELEMENTARY	515,081	(65,966)	55,145	2,744	527	13,829	0	521,361

South Fork Union (63784)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(c) PROPERTY TAXES							
C-1	Estimated Property Taxes (excluding RDA)	\$ 474,792	\$ 492,515	\$ 509,342	\$ 521,362	\$ 521,362	\$ 521,362
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -			
	Less In-Lieu Property Tax Transfer	\$ (3,996)	\$ (5,513)	\$ (4,833)	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 470,796	\$ 487,002	\$ 504,509	\$ 521,362	\$ 521,362	\$ 521,362

Object Code		8041	8045	8042	8021	8044	8047		
CDS	NAME OF DISTRICT	TOTAL SECURED	NEGATIVE ERAF SHIFT	CURRENT UNSECURED	HOMEOWNERS SUBVENTION	RELEASE OF PY IMPOUNDS	SUPPLEMENTAL	RESIDUAL DISTRIBUTION	TOTAL ALLOCATION
15	63784 SOUTH FORK UNION ELEMENTARY	515,081	(65,966)	55,145	2,744	527	13,829	0	521,361

- Property tax numbers entered and shown here should match with the total allocation on the J29 report

South Fork Union (63784) - July 1 Budget

3/23/2025

	2022-23	2023-24	2024-25	2025-26	2026-27
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 3,146,310	\$ 3,420,708	\$ 3,018,458	\$ 2,442,765	\$ 2,517,479
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 253,795	\$ 494,711	\$ 1,154,270	\$ 1,855,171	\$ 1,912,421
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 49,200	\$ 1,982	\$ 1,158	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 474,792	\$ 492,515	\$ 509,342	\$ 521,362	\$ 521,362
% Change		3.7328%	3.4165%	2.3599%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(3,996)	(5,513)	(4,833)	-	-

Title I, Part A

Title I, Part A federal funds help to meet the educational needs of students in California schools.

Funds are used to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards. Title I-funded schools are either Targeted Assistance Schools (TAS) or Schoolwide Program (SWP) schools.

Recorded Webinar

The staff of the Title I Policy, Program, and Support office developed and recorded a PowerPoint presentation to provide in-depth information regarding Title I, Part A and Title I, Part D with a specific focus on completion of required forms in the Consolidated Application and Reporting System (CARS/ConApp) which is maintained by the California Department of Education.

To access the webinar, select the following:

[Tips for Completing Title I, Part A & Part D Forms – 2023 Winter Release of the CARS/ConApp](#) (Video; 2:02:45)

The purpose of this recorded webinar is to provide technical assistance to local educational agencies (LEAs) regarding how to complete the Title I, Part A and Title I, Part D forms in the 2023 Winter Release of the CARS/ConApp.

Additional Resources

[Authorized Use of Funds](#)

Title I, Part A federal funds help to meet the educational needs of students in California.

[Black Student Achievement](#)

Information and resources for local educational agencies (LEAs) and educational partners to support academic achievement for Black/African American students.

[Capital Expenditure/Disposal of Equipment](#)

[Comparability of Services](#)

LEAs receiving Title I, Part A funds must provide comparable services to all schools within the LEA using state and local funds.

[Equitable Services Ombudsman](#)

Title I, Part A and Title VIII of the Elementary and Secondary Education Act reauthorized as the Every Student Succeeds Act (ESSA).

[Equitable Services for Title I Students](#)

Title I requires that an LEA provides eligible private school children with Title I educational services that are equitable to those provided to eligible public school children.

[ESSA](#)

Information regarding California's plan to implement the ESSA.

[LEA Allocations](#)

LEA allocations are intended to help elementary and secondary schools establish and maintain programs that will improve the educational opportunities of low-income and disadvantaged students.

[LEA Plan Provisions](#)

All LEAs in California that receive federal funds must adhere to the LEA Plan provisions and assurances as required in the ESSA.

[Neglected Reservation](#)

Title I, Part A allocation for services to students who reside in eligible institutions for neglected children and youth or who are attending a community day program for such children within the LEA boundaries.

[Parent and Family Engagement](#)

Information related to implementation of programs, activities, and procedures for the engagement of parents and family members of Title I students.

Funds Allocated for Equitable Services for Participating Private School Students

The proportional share of funds shall be determined based on the total amount of funds received (Allocation) by the LEA prior to any allowable expenditures or transfers by the LEA (ESSA Section 1117[a][4][A][iii]).

Funds allocated to an LEA for educational services and other benefits to eligible private school children shall be obligated in the fiscal year for which the funds are received by the LEA (ESSA Section 1117[a][4][B]).

Title I, Part A LEA Allocations

Title I, Part A LEA Allocations

A federal program to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach proficiency on State academic achievement standards and academic assessments.

Resources

[Title I Services for Students in Private Schools](#)

Title I, Part A requires that an LEA provides eligible private school children with Title I educational services that are equitable to those provided to eligible public school children.

[Equitable Services Ombudsman](#)

Title I, Part A and Title VIII of the Elementary and Secondary Education Act reauthorized as the ESSA.

[ESSA](#)

Title I, Parts A & D

A federal program to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach proficiency and academic assessments.

Funding

Fiscal Year 2025-26

[Title I, Part A 2025 Funding Profile](#) - Program Description and Funding

[Title I, Part A 2025 Funding Results](#) - Entitlements, Apportionments, Letters

[Title I, Part D, Subpart 2, 2025 Funding Profile](#) - Program Description and Funding

[Title I, Part D, Subpart 2, 2025 Funding Results](#) - Entitlements, Apportionments, and Letters

Kern	1563690000000	15	6369	000000	N/A	6369	Midway Elementary	District	\$51,209	Yes
Kern	15636770000000	15	63677	0000000	N/A	63677	Mojave Unified	District	\$3,011,738	Yes
Kern	15636850000000	15	63685	0000000	N/A	63685	Muroc Joint Unified	District	\$429,300	Yes
Kern	15636930000000	15	63693	0000000	N/A	63693	Norris Elementary	District	\$452,200	Yes
Kern	15637190000000	15	63719	0000000	N/A	63719	Pond Union Elementary	District	\$90,517	Yes
Kern	15637500000000	15	63750	0000000	N/A	63750	Rosedale Union Elementary	District	\$911,071	Yes
Kern	15637680000000	15	63768	0000000	N/A	63768	Semitropic Elementary	District	\$33,388	Yes
Kern	15637760000000	15	63776	0000000	N/A	63776	Southern Kern Unified	District	\$1,558,355	Yes
Kern	15637840000000	15	63784	0000000	N/A	63784	South Fork Union	District	\$297,586	Yes
Kern	15637920000000	15	63792	0000000	N/A	63792	Standard Elementary	District	\$1,767,585	Yes
Kern	15638000000000	15	63800	0000000	N/A	63800	Taft City	District	\$1,623,445	Yes
Kern	15638180000000	15	63818	0000000	N/A	63818	Taft Union High	District	\$622,740	Yes
Kern	15638260000000	15	63826	0000000	N/A	63826	Tehachapi Unified	District	\$1,033,331	Yes
Kern	15638340000000	15	63834	0000000	N/A	63834	Vineland Elementary	District	\$575,408	Yes
Kern	15638420000000	15	63842	0000000	N/A	63842	Wasco Union Elementary	District	\$1,755,835	Yes
Kern	15638590000000	15	63859	0000000	N/A	63859	Wasco Union High	District	\$690,169	Yes
Kern	15735440000000	15	73544	0000000	N/A	73544	Rio Bravo-Greeley Union Elementary	District	\$241,092	Yes
Kern	15737420000000	15	73742	0000000	N/A	73742	Sierra Sands Unified	District	\$1,823,161	Yes
Kern	15738000000000	15	73800	0000000	N/A	73800	McFarland Unified	District	\$1,004,802	Yes

Fiscal Support > District Advisory Services > **Tools & Resources**

DEPARTMENT MENU

- > Home
- > Administrative Bulletins
- > EPA Reports
- > Prop28: FY24-25 Annual Report

WHERE ARE WE LOCATED?

Fiscal Support
1300 17th St., 5th Floor
Bakersfield, CA 93301

☰ Tools & Resources

- [ASB Information](#)
- [Cash Flow](#)
- [Debt Management Toolkit](#)
- [Funding Information](#)
- [Resolutions](#)
- [Special Education](#)
- [Tools](#)
- [Training Materials](#)
- [Links](#)

LCAP Crosswalks

- [BOP Budget LCAP Crosswalk](#)
- [LCAP Internal Crosswalk](#)
- [LCAP Calculator Crosswalk](#)

Forms & Documents

- [ACA Data Collection Template](#)
- [Education Protection Account \(EPA\) Exhibit – Excel](#)
- [7-10-15 Sample 2 pg Project Quote Form](#)
- [7-10-15 Sample 3 pg Project Quote Form](#)

☰ Special Education

AB602 Revenue

Basis of Apportionment

AB602 funding is the primary source of Special Education revenue to districts. AB602 provides funding to each SELPA, and a local allocation plan is necessary to distribute the SELPA money to each LEA. The Kern County SELPA apportions revenue based upon ADA.

Apportionments for July through January are based upon prior year P2 ADA February through May apportionments are based on P-1 ADA and in June the apportionments are adjusted to P2 ADA. Prior year adjustments typically are received from the State in January, with apportionments based upon annual ADA.

Preschool Funding

Special Education Billback Transfers

Advance program billings are made in ten equal monthly transfers, beginning in September of each year. Calculations are explained below.

Billback Calculation

By May of the preceding year, the KCSOS will provide to each school district an estimate of the following year's program and service costs, which can be used for district budgeting purposes. These estimates will be the basis for the preliminary transfers from the district and will be based on the following

- KCSOS budget for the Billback year
- District enrollment, which will be based on the preceding March 31st count with the following adjustments:

KERN SELPA
2025-2026 Special Ed
Special Ed Estimated Revenues
S-(Rsc 6500 Obj 8792 Goal 5001)
F-(Rsc 3310 Obj 8181 Goal 5001)

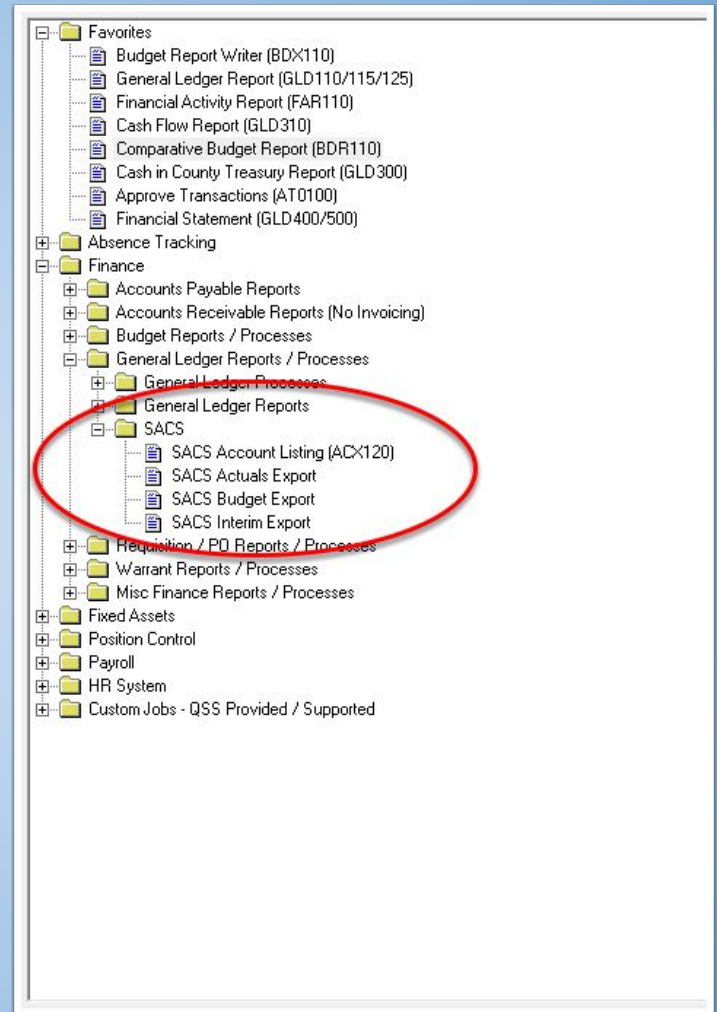
District	Federal Revenue	State Revenue	TOTAL
Arvin	\$ 621,965	\$ 2,427,272	\$ 3,049,237
Beardsley	\$ 424,966	\$ 1,658,465	\$ 2,083,431
Blake	\$ -	\$ -	\$ -
Buttonwillow	\$ 62,559	\$ 244,142	\$ 306,702
Caliente	\$ 901	\$ 3,517	\$ 4,419
Delano El	\$ 1,405,983	\$ 5,486,973	\$ 6,892,957
Delano Hi	\$ 883,064	\$ 3,446,233	\$ 4,329,297
DiGiorgio	\$ -	\$ -	\$ -
Edison	\$ 250,048	\$ 975,836	\$ 1,225,884
El Tejon	\$ 156,925	\$ 612,412	\$ 769,336
Elk Hills	\$ 34,250	\$ 133,663	\$ 167,912
Fairfax	\$ 614,783	\$ 2,399,244	\$ 3,014,027
Fruitvale	\$ 687,816	\$ 2,684,264	\$ 3,372,080
Gen Shafter	\$ 40,190	\$ 156,845	\$ 197,035
Greenfield	\$ 1,949,031	\$ 7,606,264	\$ 9,555,295
Kernville	\$ 161,952	\$ 632,034	\$ 793,986
Lakeside	\$ 367,368	\$ 1,433,687	\$ 1,801,056
Lamont	\$ 572,961	\$ 2,236,030	\$ 2,808,991
Linns Valley	\$ -	\$ -	\$ -
Lost Hills	\$ 64,243	\$ 250,714	\$ 314,957
Maple	\$ 63,930	\$ 249,493	\$ 313,423
Maricopa	\$ 62,251	\$ 242,940	\$ 305,191
McFarland	\$ 734,744	\$ 2,867,402	\$ 3,602,146
McKittrick	\$ 1,803	\$ 7,035	\$ 8,837
Midway	\$ 4,507	\$ 17,587	\$ 22,094
Mojave	\$ 593,251	\$ 2,315,214	\$ 2,908,465
Muroc	\$ 380,804	\$ 1,486,119	\$ 1,866,923
Norris	\$ 943,243	\$ 3,681,088	\$ 4,624,331
Pond	\$ 40,235	\$ 157,020	\$ 197,254
Richland	\$ 531,658	\$ 2,074,844	\$ 2,606,502
Rio Bravo	\$ 230,814	\$ 900,772	\$ 1,131,586
Rosedale	\$ 1,394,844	\$ 5,443,499	\$ 6,838,342
Semitropic	\$ 31,367	\$ 122,411	\$ 153,777
South Fork	\$ 78,059	\$ 304,632	\$ 382,691
So Kern	\$ 786,587	\$ 3,069,723	\$ 3,856,309
Standard	\$ 681,648	\$ 2,660,191	\$ 3,341,839
Taft City	\$ 538,316	\$ 2,100,825	\$ 2,639,141
Taft High	\$ 251,988	\$ 983,407	\$ 1,235,396

Exporting Models QCC>SACS

- Once you are satisfied with your models, you will need to transfer the information to the SACS website
- From the Job Menu, select SACS Budget Export under SACS on the General Ledger Reports/Processes menu
- You only need to export once for both Estimated Actuals and Budget models

Export QCC

- In Finance folder open SACS
- Select SACS Interim Export



Export QCC

- Label description
July Budget
- Filename should be
“251” followed by
the two digit district
code
- Budget Source =
Budget Model, FY
and Model #
- Estimated Actual =
Working OR Budget
Model #

File Options

● Main Selection* | Accounts

Request Export of Budget Data

District: 72 SOUTH FORK UNION SCHOOL DIST

User Title: July Budget Budget FY: 27 2025/26

Filename: 25172 LEA ID: 15 - 63784 - 0000000 Budget Process: S1 - Single Process 7/1

Export File: E7225172.ESACS

Budget Source (def)

Budget Source: GL	B - Budget Development System	Source Year:	27	Model:	00	<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
Beg. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
End. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget

Estimated Actuals Source (abc)

Source: GL	W - Working budget	Source Year:	26	Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
Include Budget Trfs:	N - No budget transfers	Bud Trf Cutoff Date:	/ /				
Beg. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
End. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget

From Date: 07/01/2025 To Date: 06/30/2026 Include Unapproved GL Trans?

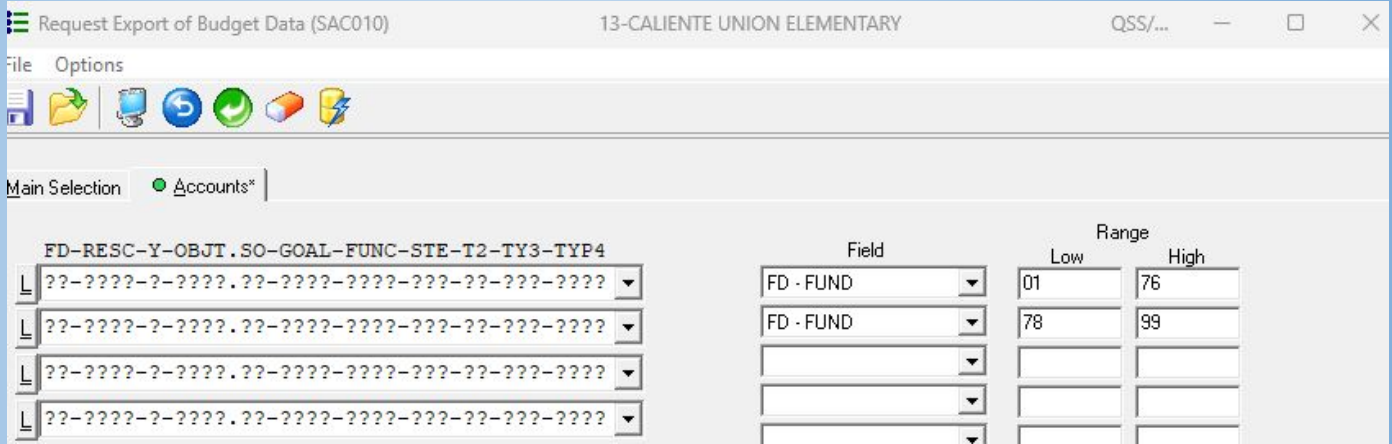
Beg. Fund Balance: 9791 - 9795 End. Fund Balance: 9711 - 9790

Use Chart of Accounts Rollup Values

Default Usersec: Y0 Yr:2025 Dist:72 Site:0 3/30/2025 10:29 PM

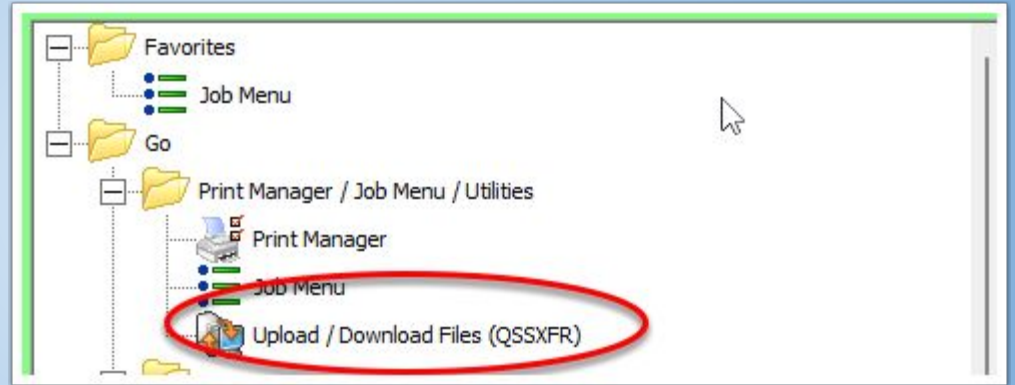
Export QCC

- Use accounts tab to filter out fund 77- Impounds



Export QCC

- Open Upload/Download from the Job Menu (QSSXFR)



Export QCC

- Select Export SACS Budget
- Server File Name should be “E” followed by district code, “251” and ending with district code again
- Save filename with “.DAT” or “.TXT” at the end

File Options Help+Video

Transfer Rules File Data

Select Transfer Rule

- 01 - Export SACS Actuals
- 02 - Export SACS Interim
- 03 - Export SACS Budget**
- 04
- 05
- 06
- 07
- 08
- 09
- 10
- ...

Show Rules

File Settings

Server File Name: **E7225172** Group: ESACS Account: []

Local File Name: F:\Documents 2023\Districts\Semitropic - Contracted\24-25\2nd Interim\Export.dat

Rule Settings

Transfer Direction: Download to PC Server Option: Can select file name, cannot be '{'

Can Replace Existing File: Yes PC Option: Can select file name, can use '{'

File Record Size: []

Transfer Method: ASCII

Server File Name: Edd?????.ESACS

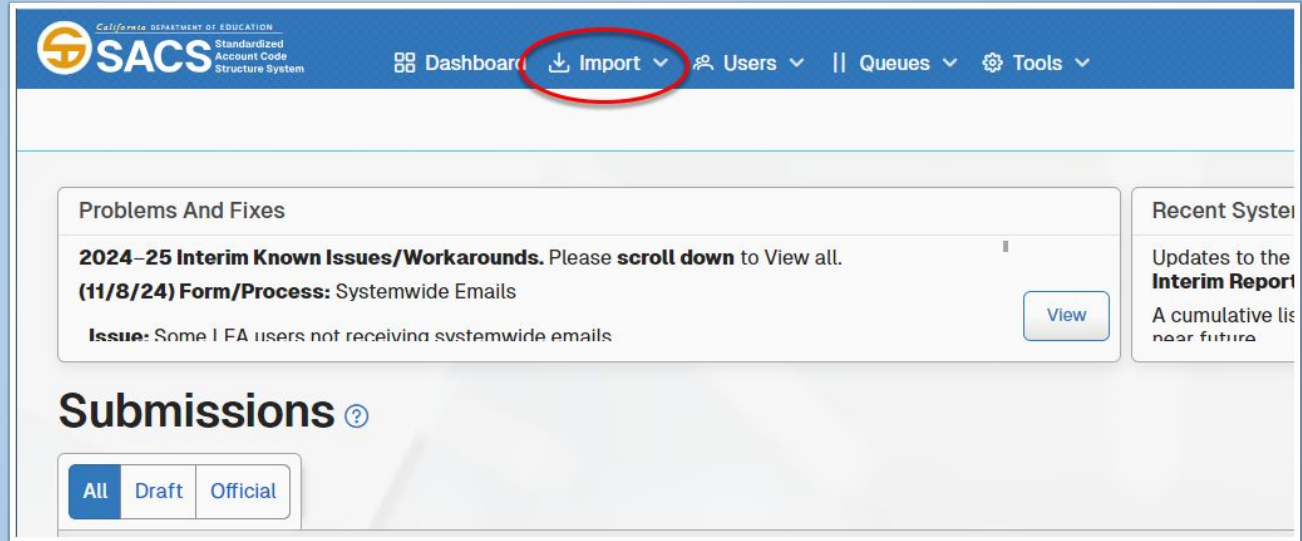
PC File Name: {}

Yr:2025 Dist:72 Site:0 3/30/2025 10:36 PM

SACS

Import to SACS Web

- After login into SACS Web click on the Import section up top



The screenshot displays the SACS Web interface. At the top, a blue navigation bar contains the SACS logo (California Department of Education Standardized Account Code Structure System) on the left and navigation links for Dashboard, Import, Users, Queues, and Tools on the right. The 'Import' link is circled in red. Below the navigation bar, the main content area is divided into sections. The 'Problems And Fixes' section features a prominent announcement: '2024-25 Interim Known Issues/Workarounds. Please scroll down to View all. (11/8/24) Form/Process: Systemwide Emails'. Below this, an issue is noted: 'Issue: Some I FA users not receiving systemwide emails'. A 'View' button is positioned to the right of the issue text. The 'Submissions' section is visible below, with a filter menu showing 'All', 'Draft', and 'Official' options. On the right side of the interface, a 'Recent System' section is partially visible, mentioning 'Updates to the Interim Report' and 'A cumulative list near future'.

Import to SACS Web

- Give your dataset a name for Budget
- Change Reporting Period to Budget
- Dataset format should be SACS
- Click Select File and choose the DAT file you saved earlier

The screenshot displays the SACS Web interface for importing data. The top navigation bar includes the SACS logo, a user profile for 'Welcome, Marcos', and menu items for 'Dashboard', 'Import', 'Users', 'Queues', and 'Tools'. The main content area is titled 'Import Submissions Data' and contains the following form elements:

- Type of Import:** Radio buttons for 'Official' and 'Other' (selected).
- Dataset Name:** A text input field containing 'Budget', circled in red.
- Reporting Period:** A dropdown menu with 'Budget' selected, circled in red.
- Dataset Format:** A dropdown menu with 'SACS' selected, circled in red.
- +Select File:** A blue button with a red arrow pointing to it from the right.

Import to SACS Web

- Once your DAT file is uploaded you should see your new Budget dataset in your dashboard

The screenshot shows the SACS Web dashboard interface. At the top, there is a navigation bar with the SACS logo and menu items: Dashboard, Import, Users, Queues, and Tools. The user is logged in as 'Welcome, Marcos' and the fiscal year is set to '2024-25'. Below the navigation bar, there are two informational boxes: 'Problems And Fixes' and 'Recent System Updates'. The 'Problems And Fixes' box contains information about '2024-25 Interim Known Issues/Workarounds' and a 'View' button. The 'Recent System Updates' box contains information about updates deployed on October 30, 2024, and a 'View' button. Below these boxes is the 'Submissions' section, which includes a 'New draft' button and a filter dropdown. The main part of the dashboard is a table with 15 columns. A red arrow points to the 'Budget' dataset in the first row of the table.

	CDS Number	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	CDE Received	State	State Last Upd	Assigned To	Last Assigned	Submission Notes	Actions
<input type="checkbox"/>	1		Budget	F81XYFJYRE	SACS	12-31-16:07	Not Assigned	2024-25	Budget	(none)	Draft	11-13-24 12:56	Not Assigned	(none)		

Break Time

10:00

SACS FORMS

FUND FORMS

- Click on Forms section on the left hand side

2026-27
F819N8S2UW
First Interim

Find forms and reports

Table of Contents
Cover Sheets
User Data Input/Review
TRC
Forms
Funds
011 - General Fund / County School Service Fund
08I - Student Activity Special Revenue Fund
09I - Charter Schools Special Revenue Fund
10I - Special Education Pass-Through Fund
11I - Adult Education Fund
12I - Child Development Fund
13I - Cafeteria Special Revenue Fund
14I - Deferred

Show/hide header

011 - General Fund / County School

State: Draft State Last Updated: 11-12-24 23:14 Assigned To: Not Assigned

Unrestricted Restricted Unrestricted/Restricted Restricted Detail

Description	Resource Codes	
A. REVENUES		
1) LCFF Sources		8010
2) Federal Revenue		8100
3) Other State Revenue		8300
4) Other Local Revenue		8600
5) TOTAL, REVENUES		
B. EXPENDITURES		
1) Certificated Salaries		1000
2) Classified Salaries		2000
3) Employee Benefits		3000
4) Books and Supplies		4000
5) Services and Other Operating Expenditures		5000
6) Capital Outlay		6000

FORM FUND 01

2026-27

Show/hide header

01I - General Fund / County School Service Fund

State: Draft State Last Updated: 11-12-24 23:14 Assigned To: Not Assigned Last Assigned: Last Saved: 11-12-24 00:00

Unrestricted Restricted Unrestricted/Restricted Restricted Detail

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- 01I - General Fund / County School Service Fund
- 08I - Student Activity Special Revenue Fund
- 09I - Charter Schools Special Revenue Fund
- 10I - Special Education Pass-Through Fund
- 11I - Adult Education Fund
- 12I - Child Development Fund
- 13I - Cafeteria Special Revenue Fund
- 14I - Deferred

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,144,159.00	10,144,159.00	2,703,336.74	10,144,159.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	263,150.00	263,150.00	87,577.08	263,150.00	0.00	0.0%
4) Other Local Revenue		8600-8799	255,000.00	255,000.00	123,503.47	255,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,662,309.00	10,662,309.00	2,914,417.29	10,662,309.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,272,922.00	3,272,922.00	1,114,677.20	3,272,922.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,430,706.00	1,430,706.00	487,186.32	1,430,706.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,494,981.00	2,494,981.00	791,866.98	2,494,981.00	0.00	0.0%
4) Books and Supplies		4000-4999	788,308.00	788,308.00	159,642.40	788,308.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,773,921.00	1,773,921.00	844,867.02	1,773,921.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	10,800.00	150,000.00	0.00	0.0%

- Open Form 01 and SAVE, so data can flow to other forms

TRC

Reviewing Technical Review Corrections

TRC- Technical Review Corrections

- Run “Exceptions Only” TRC Report to review & identify TRCs that will need corrective actions

The screenshot shows the 'Technical Review' interface. At the top, it displays the state as 'Draft', the last update time as '11-12-24 23:14', and the assigned user as 'Not Assigned'. Below this are three filter sections: 'Dataset Type' set to 'Projected Totals 2026-27', 'Phase' set to 'All', and 'Display' set to 'Exceptions Only'. The 'Display' dropdown menu is open, showing 'All Technical Checks' and 'Exceptions Only', with the latter selected. A 'Start' button is located at the bottom right of the filter area. Red circles highlight the 'Display' dropdown, the 'Exceptions Only' option, and the 'Start' button.

- Three types of technical review checks: Fatal, Warning, Informational

Following is a chart of the various types of technical review checks and related requirements:

F Fatal (Data must be corrected; an explanation is not allowed)

W/WC Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

TRC- Technical Review Corrections

TRC: Invalid Account String Combination

- **The combination of resource code and object code is invalid**
 - **Reasons why they are invalid vary**

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1200-0-0000-0000-9110	1200	9110	(\$845.12)
01-1200-0-0000-0000-9500	1200	9500	(\$845.12)
01-3010-0-0000-0000-9790	3010	9790	(\$679,112.81)
01-3182-0-0000-0000-9740	3182	9740	\$105,514.37

Resource Code 1200	Resource Code 3010	Resource Code 3182
This resource code does not exist—a district can use it as locally unrestricted, but the rollup should be to 0000	Resource code exists, but the resource should not have an ending fund balance (Object Code 9790)	Resource code exists, but the resource should not have an ending fund balance (Object Code 9740)

- **Make corrections in QSS budget development Budget model**
- **Make any appropriate corrections to the general ledger to correct invalid account string combinations (cash transfers)**

TRC- Technical Review Corrections

TRC: Unassigned/Unappropriated balance

General Ledger checks

Exception UNASSIGNED-NEGATIVE - F - Unassigned/Unappropriated balance (Object 9 or assigned.

FUND	RESOURCE
14	0000
17	0000
20	0000
21	0000
25	0000
40	0000

- This will be one of the last TRCs you will want to clear.
- The Unassigned/Unappropriated balance exception by using the Components of Ending Fund Balance/ Net Position (CEFB) and assigning the funds

2026-27
F819N8S2UW
15-63834-0000000
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CEFB - Components of Ending Fund Balance

State: Draft State Last Updated: 11-12-24 23:14 Assigned To: Not Assigned

Select a fund from the list below

2024-25 Board Approved Operating Budget Fund: 13 Re
2024-25 Board Approved Operating Budget Fund: 13 Re
2024-25 Board Approved Operating Budget Fund: 14 Re
2024-25 Board Approved Operating Budget Fund: 17 Re

Fund: 20 Special Reserve Fund for Postemployment B
Resource: 0000 Unrestricted 0000

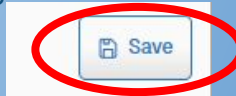
TRC- Technical Review Corrections

- If the exception data is verified as correct, provide an explanation of the details supporting the exception using the TRC “Explanations” function

The screenshot displays the 'Explanations' section of a software interface. On the left is a navigation menu with 'Explanations' highlighted in blue and circled in red. The main area shows a table with columns for 'Check Type', 'Status', 'Key 1', 'Key 2', 'Key 3', and 'Error Message'. A red error message is visible in the 'Error Message' column, also circled in red. The error message reads: 'A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)' The 'Error Message' column header is circled in red. Above the table, there are filters for 'Data Type' (set to 'Projected Totals') and 'Display' (set to 'All Technical Checks'). A 'Collapse All' button is also visible.

Check Type	Status	Key 1	Key 2	Key 3	Error Message
W	W	*	*	*	A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

- Please be specific; do not include general explanations such as “Will be fixed next year,” “OK,” or “Don’t know”
- Clear “Import” and “General Ledger” TRCs
- Complete SACS forms



TRC

- **Make Corrections in Model**
- **Re-Import**
- **Open and save Form 01**
- **Re-Run TRC**
- **Once TRC is Clean**
 - **Complete Supplemental Forms**

FORM A

Average Daily Attendance

Form A Necessary Information

1. District's Current Adopted Budget LCFF Calculator

2. District's Funded County Program ADA

<https://kern.org/fiscal-support/district-advisory-services/funding-information/>

A - Average Daily Attendance

- Click on Supplementals section on the left hand side

- Click on A - Average Daily Attendance

2026-2027

G8BA26GJRZ
Budget, July 1

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A - Average Daily Attendance

ASSET - Schedule of Capital Assets

CASH - Cashflow Worksheet

CB - Budget Certification

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A - Average Daily Attendance

State: Draft State Last Updated: 03-23-26 08:28 Assigned To: Not Assigned Last Assigned: Last Saved: 03-23-26 09:39

A. DISTRICT ADA B. COUNTY OFFICE ADA C. CHARTER SCHOOL ADA

2025-26 Estimated Actuals

Description	P-2 ADA	Annual ADA	Funded ADA
A. DISTRICT			
1. Total District Regular ADA			
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	272.00	272.47	272.56
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			

A - Average Daily Attendance

Budget	26.27 Adopted	7/1/2026
	2025-26	2026-27
General Assumptions		
COLA & Augmentation	2.30%	2.41%
Base Grant Proration Factor	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%
Student Assumptions:		
Enrollment Count	283	287
Unduplicated Pupil Count (UPC)	161	161
Unduplicated Pupil Percentage (UPP)	59.77%	58.04%
Current Year LCFF Average Daily Attendance (ADA)	272.00	272.00
Funded LCFF ADA	272.56	272.00
LCFF ADA Funding Method	3PY Average	Current Year
Current Year Necessary Small School (NSS) ADA	-	-
Funded NSS ADA	-	-

A - Average Daily Attendance

State: Draft | State Last Updated: 03-23-26 08:28 | Assigned To: Not Assigned | Last Assn: | Last Saved: 03-23-26 09:39

A. DISTRICT ADA | B. COUNTY OFFICE ADA | C. CHARTER SCHOOL ADA

2025-26 Estimated Actuals

Description	P-2 ADA	Annual ADA	Funded ADA
A. DISTRICT			
1. Total District Regular ADA			
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	272.00	272.47	272.56
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)			
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)	272.00	272.47	272.56

- Enter the District's Adopted Budget LCFF Calculator - Summary Tab - Total CURRENT YEAR LCFF ADA & FUNDED LCFF ADA in SACS Estimated Actuals Columns.

- Enter the District's Annual ADA estimate

A - Average Daily Attendance

Budget	2025-26	2026-27
General Assumptions		
COLA & Augmentation	2.30%	2.41%
Base Grant Proration Factor	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%
Student Assumptions:		
Enrollment Count	283	287
Unduplicated Pupil Count (UPC)	161	161
Unduplicated Pupil Percentage (UPP)	59.77%	58.04%
Current Year LCFF Average Daily Attendance (ADA)	272.00	272.00
Funded LCFF ADA	272.56	272.00
LCFF ADA Funding Method	3PY Average	Current Year
Current Year Necessary Small School (NSS) ADA	-	-
Funded NSS ADA	-	-

A - Average Daily Attendance

State: Draft | State Last Updated: 03-23-26 08:28 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 03-23-26 08:39

A. DISTRICT ADA | B. COUNTY OFFICE ADA | C. CHARTER SCHOOL ADA

2026-27 Budget

Description	P-2 ADA	Annual ADA	Funded ADA
A. DISTRICT			
1. Total District Regular ADA			
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	272.00	272.47	272.00
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)			
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)	272.00	272.47	272.00

- Enter the District's Adopted Budget LCFF Calculator - Summary Tab - Total CURRENT YEAR LCFF ADA & FUNDED LCFF ADA in SACS Budget Columns.
- Enter the District's Annual ADA estimate

A- Average Daily Attendance

District Funded County Program ADA

KERN COUNTY SUPERINTENDENT OF SCHOOLS Special Ed and Community School ADA

Attendance District Funded County Programs	A-2					A-4					A-1					A-7				
	SDC K-3	SDC 4-6	SDC 7-8	SDC 9-12	SDC TOTAL	Ext. Year K-3	Ext. Year 4-6	Ext. Year 7-8	Ext. Year 9-12	Ext. Year TOTAL	Comm. K-3	Comm. 4-6	Comm. 7-8	Comm. 9-12	Comm. TOTAL	TOTAL K-3	TOTAL 4-6	TOTAL 7-8	TOTAL 9-12	GRAND TOTAL
2025-26 P-2																				
Arvin	1.37	2.96	1.65	0.00	5.98	0.16	0.21	0.26	0.00	0.63	0.00	0.00	0.00	0.00	0.00	1.53	3.17	1.91	0.00	6.61
Bakersfield City	1.92	0.92	0.00	0.00	2.84	0.00	0.00	0.11	0.00	0.11	0.00	0.41	0.00	0.00	0.41	1.92	1.33	0.11	0.00	3.36
Beardsley	10.67	6.77	2.13	0.00	19.57	0.79	0.23	0.10	0.00	1.12	0.00	0.00	0.00	0.00	0.00	11.46	7.00	2.23	0.00	20.69
Blake	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	0.00	0.00	0.00	0.00
Buttonwillow	0.00	0.00	0.68	0.00	0.68	0.00	0.00	0.06	0.00	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.00	0.74
Caliente	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	0.00	0.00	0.00	0.00
Cuyama	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delano El	6.34	8.73	11.17	0.00	26.24	0.47	0.74	1.03	0.00	2.24	0.00	0.00	0.00	0.00	0.00	6.81	9.47	12.20	0.00	28.48
Delano High	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	21.96	21.96	0.00	0.00	0.00	21.96	21.96
DIGiorgio	0.87	0.85	0.00	0.00	1.72	0.00	0.09	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.87	0.94	0.00	0.00	1.81
Earlilmart	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	0.00	0.00	0.00	0.00
Edison	0.63	1.25	1.80	0.00	3.68	0.11	0.09	0.00	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.74	1.34	1.80	0.00	3.88
El Tejon	0.00	0.00	0.91	0.77	1.68	0.00	0.06	0.00	0.09	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.91	0.86	1.83
Elk Hills	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	0.00	0.00	0.00	0.00
Fairfax	4.03	3.20	0.82	0.00	8.05	0.29	0.49	0.00	0.00	0.78	0.00	0.00	0.00	0.00	0.00	4.32	3.69	0.82	0.00	8.83
Fruitvale	1.54	2.29	1.37	0.00	5.20	0.39	0.08	0.01	0.00	0.48	0.00	0.00	0.00	0.00	0.00	1.93	2.37	1.38	0.00	5.68
General Shafter	1.44	0.00	0.66	0.00	2.10	0.10	0.10	0.10	0.00	0.30	0.00	0.00	0.00	0.00	0.00	1.54	0.10	0.76	0.00	2.40
Greenfield	18.72	11.12	13.87	0.00	43.71	1.57	1.19	0.48	0.00	3.24	0.00	0.00	0.00	0.00	0.00	20.29	12.31	14.35	0.00	46.95
Kern High	0.00	0.00	0.00	5.05	5.05	0.00	0.00	0.00	0.59	0.59	0.00	0.00	0.00	7.55	7.55	0.00	0.00	0.00	13.19	13.19
Kernville	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	0.00	0.00	0.00	0.00
Lakeside	14.77	6.60	6.15	0.00	27.52	0.90	0.83	0.29	0.00	2.02	0.00	0.00	0.00	0.00	0.00	15.67	7.43	6.44	0.00	29.54
Lamont	3.32	2.60	0.34	0.00	6.26	0.36	0.19	0.05	0.00	0.60	0.00	0.00	0.00	0.00	0.00	3.68	2.79	0.39	0.00	6.86
Lions Valley	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	0.00	0.00	0.00	0.00
Lost Hills	0.00	1.69	0.95	0.00	2.64	0.00	0.17	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	1.86	0.95	0.00	2.81
Maple	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	0.00	0.00	0.00	0.00
Maricopa	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	1.99	1.99	0.00	0.00	0.00	1.99	1.99
McFarland	1.79	4.27	0.57	11.26	17.89	0.00	0.10	0.00	0.83	0.93	0.00	0.00	0.78	0.03	0.81	1.79	4.37	1.35	12.12	19.63
McKittrick	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	0.00	0.00	0.00	0.00
Midway	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	0.00	0.00	0.00	0.00
Mojave	0.71	0.00	0.31	0.00	1.02	0.00	0.10	0.00	0.00	0.10	0.00	0.99	0.44	3.94	5.37	0.71	1.09	0.75	3.94	6.49
Muroc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.00	0.09	0.00	0.00	0.00	1.27	1.27	0.00	0.00	0.00	1.27	1.36
Norris	23.21	9.40	6.56	0.00	39.17	1.69	1.03	0.41	0.00	3.13	0.00	0.00	0.00	0.00	0.00	24.90	10.43	6.97	0.00	42.30
Panama-BV	1.65	1.58	1.62	0.00	4.85	0.01	0.00	0.14	0.00	0.15	0.00	0.00	0.00	0.00	0.00	1.66	1.58	1.76	0.00	5.00
Pond	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	0.00	0.00	0.00	0.00
Richland	2.27	1.90	1.82	0.00	5.99	0.15	0.25	0.00	0.00	0.40	0.00	0.00	0.00	0.00	0.00	2.42	2.15	1.82	0.00	6.39
Rio Bravo-Greeley	0.00	0.00	1.74	0.00	1.74	0.08	0.09	0.09	0.00	0.26	0.00	0.00	0.00	0.00	0.00	0.08	0.09	1.83	0.00	2.00
Rosedale	17.44	11.74	6.17	0.00	35.35	1.75	0.88	0.86	0.00	3.49	0.00	0.00	0.00	0.00	0.00	19.19	12.62	7.03	0.00	38.84
Semitropic	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	0.00	0.00	0.00	0.00
Sierra Sands	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	0.00	0.00	0.00	0.00
South Fork	0.00	0.00	0.88	0.00	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.88	0.00	0.88
Southern Kern	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.21	0.00	0.21	0.42	0.00	0.21	0.00	0.21	0.42
Standard	6.01	3.34	2.69	0.00	12.04	0.25	0.23	0.19	0.00	0.67	0.00	0.13	0.00	0.00	0.13	6.26	3.70	2.88	0.00	12.84
Taft City	5.67	4.29	5.36	0.00	15.32	0.53	0.52	0.00	0.00	1.05	0.00	0.33	0.36	0.00	0.69	6.20	5.14	5.72	0.00	17.06
Taft High	0.00	0.00	0.00	0.93	0.93	0.00	0.00	0.00	0.11	0.11	0.00	0.00	0.00	22.76	22.76	0.00	0.00	0.00	23.80	23.80
Tehachapi	0.00	0.85	0.32	0.00	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.85	0.32	0.00	1.17
Vineland	3.26	1.64	2.29	0.00	7.29	0.43	0.17	0.00	0.00	0.60	0.00	0.00	0.00	0.00	0.00	3.79	1.81	2.34	0.00	7.94
Wasco El	8.55	6.89	2.03	0.00	17.47	0.82	0.25	0.11	0.00	1.18	0.00	0.00	0.00	0.00	0.00	9.37	7.14	2.14	0.00	18.65
Wasco High	0.00	0.00	0.00	17.33	17.33	0.00	0.00	0.00	1.26	1.26	0.00	0.00	0.00	2.18	2.18	0.00	0.00	0.00	20.77	20.77
TOTAL	136.28	94.88	74.86	35.34	341.36	10.85	8.09	4.43	2.88	26.25	0.00	2.07	1.58	62.81	66.46	147.13	105.04	80.87	101.03	434.07

Cash Flow

- District Advisory services webpage
- Cash Flow page will have instructions and the Cash Flow Template
 - <https://kern.org/fiscal-support/district-advisory-services/cash-flow/>

Cash Flow | Fiscal Support

kern.org/fiscal-support/district-advisory-services/cash-flow/

KCSOS

Board Agenda Translate Notices Directories

Kern County Superintendent of Schools
Office of John G. Mendez, SJS – Advocates for Children

About Divisions & Departments Student Events Board of Education BRIDGE

KCSOS A-Z

Fiscal Support > District Advisory Services > Cash Flow

DEPARTMENT MENU

- Home
- Internal Business Services
- External Business Services
- Administrative Bulletins
- EPA Reports
- Prop 28 Annual Reports

Cash Flow

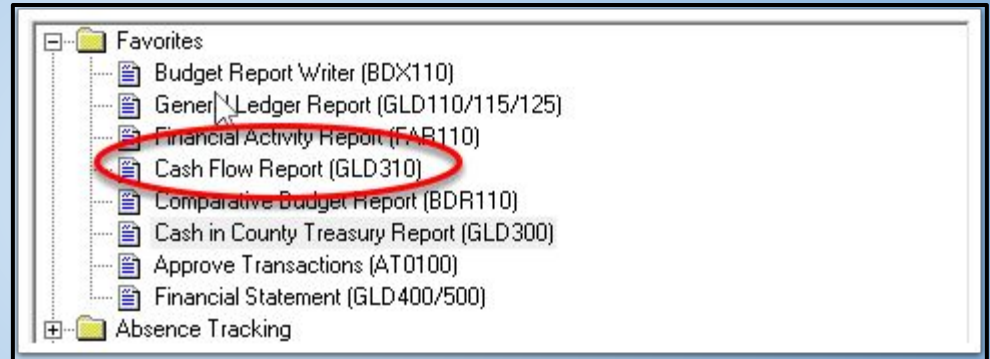
- [Original Cash Flow Instructions](#)
- [Original Cash Flow Attachment #1 \(QCC\)](#)
- [Original Cash Flow Attachment #2 \(QCC\)](#)
- [EPA Cash Flow Template](#)
- [Principal Apportionment Payment Schedule](#)

WHERE ARE WE LOCATED?

Fiscal Support
1300 17th St., 5th Floor
Bakersfield, CA 93301

Cash Flow

- Open Cash Flow Report from the Job Menu
- Cash Flow Report (GLD310)



Cash Flow

- In Current Year, use date cut off of 04/30 (ex: dates
 - 1st Interim (JUL 25-OCT 25)
 - 2nd Interim (JUL 25-JAN 26)
 - Date range for when you want to run a cash flow report.
- Make sure to choose Report 1
- Click the “Create Comma Delimited File”

Request Cash Flow Report (GLS831) 97-KERN CSOS TRUST/SERVICE FUNDS QSS/...

File Options

Main Selection* | Sorts/Rollups | Accounts | District(s)

Request Cash Flow Report

District: 97 KERN COUNTY SUPT OF SCHOOLS

FY start: 07/01/2025 From Date: 07/01/2025 To Date: 04/30/2026

Report Title:

	Report Format	Template	Last Updated
1	Cash Flow Report EPA 7/2014	\$QSS_DATA/data/C	FRI, JUN 10, 2016, 11:52 AM
2	Setup by Will Hoehn 12/2017	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM
3	Obj Breakout-Will Hoehn 12/201	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM

Include Approved/Unapproved GL trans: A - Approved transactions only.

Appy Chart of Acct Ref Values:

Create Comma Delimited File:

Usersec: Y2 \$DIST 97 N Yr:2026 Dist:97 Site:0 3/19/2026 8:13 AM

Cash Flow

- Under Accounts tab select fund 01

Request Cash Flow Report (GLSB31) 97-KERN CSOS TRUST/SERVICE FUNDS QSS/...

File Options

Main Selection* | Sorts/Rollups | **Accounts*** | District(s)

FD RESC-1-OBJT.SO-GOAL-FUNC-STE-12-113-TYP4

	Field	Range	
		Low	High
01-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			
??-????-?-????			

Usersec: Y2 \$DIST 97 N Yr:2026 Dist:97 Site:0 3/16/2026 7:56 AM

Cash Flow

- For Prior Year, use dates 05/1/25 through 6/30/25
 - (7/1/24 - 6/30/25) full Prior Year
- Select Report 1
- Click the “Create Comma Delimited File”

Request Cash Flow Report (GLSB31) 97-KERN CSOS TRUST/SERVICE FUNDS QSS/...

File Options

Main Selection* | Sorts/Rollups | Accounts | District(s)

Request Cash Flow Report

District: 97 KERN COUNTY SUPT OF SCHOOLS

FY start: 07/01/2024 From Date: 05/01/2025 To Date: 06/30/2025

Report Title:

	Report Format	Template	Last Updated
1	Cash Flow Report EPA 7/2014	\$QSS_DATA/data/C	FRI, JUN 10, 2016, 11:52 AM
2	Setup by Will Hoehn 12/2017	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM
3	Obj Breakout-Will Hoehn 12/201	\$QSS_DATA/data/C	FRI, DEC 15, 2017, 02:24 PM

Include Approved/Unapproved GL trans: A - Approved transactions only.

Apply Chart of Acct Ref Values:

Create Comma Delimited File:

Usersec: Y2 \$DIST 97 N Yr:2025 Dist:97 Site:0 3/19/2026 7:54 AM

Cash Flow

- Under Accounts tab select fund 01

Request Cash Flow Report (GLSB31) 97-KERN CSOS TRUST/SERVICE FUNDS QSS/... - □ ×

File Options

Main Selection* | Sorts/Rollups | **Accounts*** | District(s)

~~FD-RESC-1-OBJ1.S0-GOAL-FUNC-STE-12-113-TYP4~~

	Field	Range	
		Low	High
01-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			
??-????-?-????-??-????-????-??-??-??-????			

Usersec: Y2 \$DIST 97 N Yr:2026 Dist:97 Site:0 3/16/2026 7:56 AM

File Options Copy options

Enter search text

8.00

J47884 Cash Flow Report GLD310 L.00.09 03/28/25 11:32

FUND :01 GENERAL FUND 07/01/2024 - 04/30/2025

" " "July", "August", "September", "October", "November", "December", "January", "February", "March", "April", "May", "June", "Total"

"A. BEGINNING CASH.....	.9110	"	1183398.56,	1104994.75,	922540.31,	983027.56,	911175.91,	887971.57,	1007989.12,
"B. RECEIPTS	"	"	"	"	"	"	"	"	"
Revenue Limit	"	"	"	"	"	"	"	"	"
Property Tax.....8020-8079",		"	0.00,	12606.39,	22736.92,	5120.11,	12946.63,	140446.08,	3582.20,
State Aid (1).....8010-8011",		"	31038.00,	31038.00,	55869.00,	55869.00,	55869.00,	55869.00,	55869.00,
State Aid (2).....8013-8019",		"	0.00,	-1074.78,	0.00,	0.00,	0.00,	0.00,	0.00,
E.P.A.....8012-8012",		"	0.00,	0.00,	33037.00,	0.00,	0.00,	33037.00,	0.00,
Other.....8080-8099",		"	-2114.02,	0.00,	-4251.42,	-1889.52,	-1889.52,	-1889.52,	-1889.52,
Federal Revenues.....8100-8299",		"	1200.00,	0.00,	24052.00,	1103.00,	0.00,	11910.00,	152434.62,
Other State Revenues.....8300-8599",		"	3310.00,	3310.00,	10552.30,	5178.00,	5957.00,	8064.00,	4850.00,
Other Local Revenues.....8600-8799",		"	0.00,	-2.33,	1409.54,	3903.55,	4431.58,	1267.49,	5170.65,
Interfund Transfers In.....8910-8929",		"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
All Other Financing Sources.8931-8979",		"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
TOTAL RECEIPTS	"	"	33433.98,	45877.28,	143405.34,	69284.14,	77314.69,	248704.05,	220016.95,
"C. DISBURSEMENTS	"	"	"	"	"	"	"	"	"
Certificated Salaries.....1000-1999",		"	28337.69,	40329.80,	33954.54,	30687.69,	31844.10,	31583.74,	32162.69,
Classified Salaries.....2000-2999",		"	23210.16,	27159.76,	25884.43,	23342.42,	23373.68,	28391.20,	28029.69,
Employee Benefits.....3000-3999",		"	17129.87,	20269.86,	17761.90,	16944.67,	17185.88,	18431.75,	18172.12,
Supplies.....4000-4999",		"	0.00,	40593.08,	1358.34,	5889.61,	2814.26,	3236.92,	6282.62,
Services.....5000-5999",		"	28678.27,	98518.41,	7771.70,	38570.99,	11424.28,	26517.91,	14767.85,
Capital Outlays.....6000-6599",		"	0.00,	0.00,	0.00,	0.00,	6862.50,	14141.00,	0.00,
Other Outgo.....7000-7599",		"	0.00,	2137.43,	1653.90,	1653.90,	1653.90,	1653.90,	1653.90,
Interfund Transfers Out.....7600-7629",		"	0.00,	0.00,	0.00,	0.00,	6000.00,	0.00,	0.00,
All Other Financing Uses.....7630-7699",		"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
Trans.....9640	"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,
TOTAL DISBURSMENTS	"	"	97355.99,	229008.34,	88384.81,	116989.28,	101158.60,	123956.42,	101068.87,
"NET INCREASE/DECREASE (B - C)	"	"	-63922.01,	-183131.06,	55020.53,	-47705.14,	-23843.91,	124747.63,	118948.08,
"D. PRIOR YEAR TRANSACTIONS	"	"	"	"	"	"	"	"	"
Accounts Receivable.....9120-9499",		"	1021.09,	5293.26,	4473.72,	1571.58,	-30200.00,	-5500.00,	32072.00,
Accounts Payable.....9500-9630",		"	15502.89,	4616.64,	-993.00,	25718.09,	-639.57,	-769.92,	-1766.77,
Deferred Revenue.....9650	"	"	0.00,	0.00,	0.00,	0.00,	0.00,	0.00,	150743.62,
TOTAL PRIOR YEAR TRANSACTIONS	"	"	-14481.80,	676.62,	5466.72,	-24146.51,	-29560.43,	-4730.08,	-116904.85,
"E. NET INCREASE/DECREASE (B - C + D)	"	"	-78403.81,	-182454.44,	60487.25,	-71851.65,	-53404.34,	120017.55,	2043.23,
"F. ENDING CASH (A + E)	"	"	1104994.75,	922540.31,	983027.56,	911175.91,	857771.57,	1007989.12,	1010032.35,

- Select Open in Excel (Ctrl + L)
- Select the dates in the current year that you have actual data for.

Cash Flow

- Choose the Delimited option

Convert Text to Columns Wizard - Step 1 of 3

The Text Wizard has determined that your data is Fixed Width.
If this is correct, choose Next, or choose the data type that best describes your data.

Original data type

Choose the file type that best describes your data:

Delimited - Characters such as commas or tabs separate each field.

Fixed width - Fields are aligned in columns with spaces between each field.

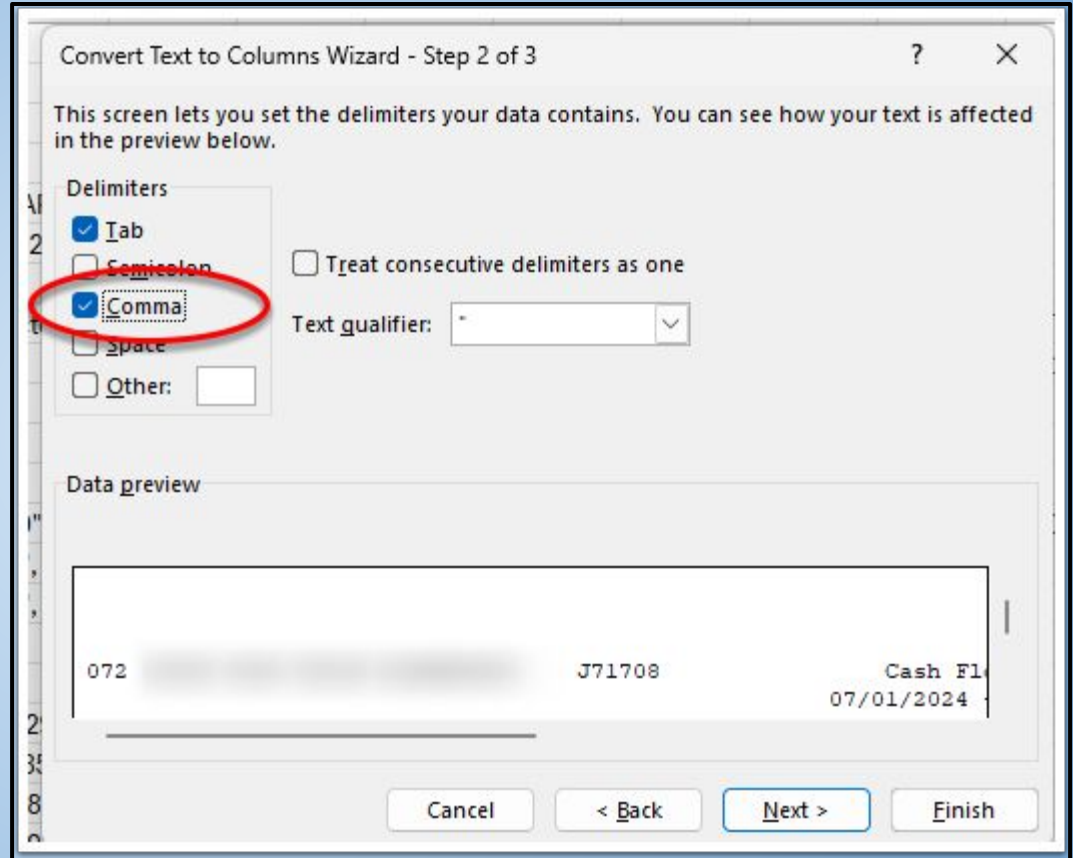
Preview of selected data:

2				
3				
4				
5	072		J71708	Cash
6				07/01/202

Cancel < Back **Next >** Finish

Cash Flow

- Click on Comma

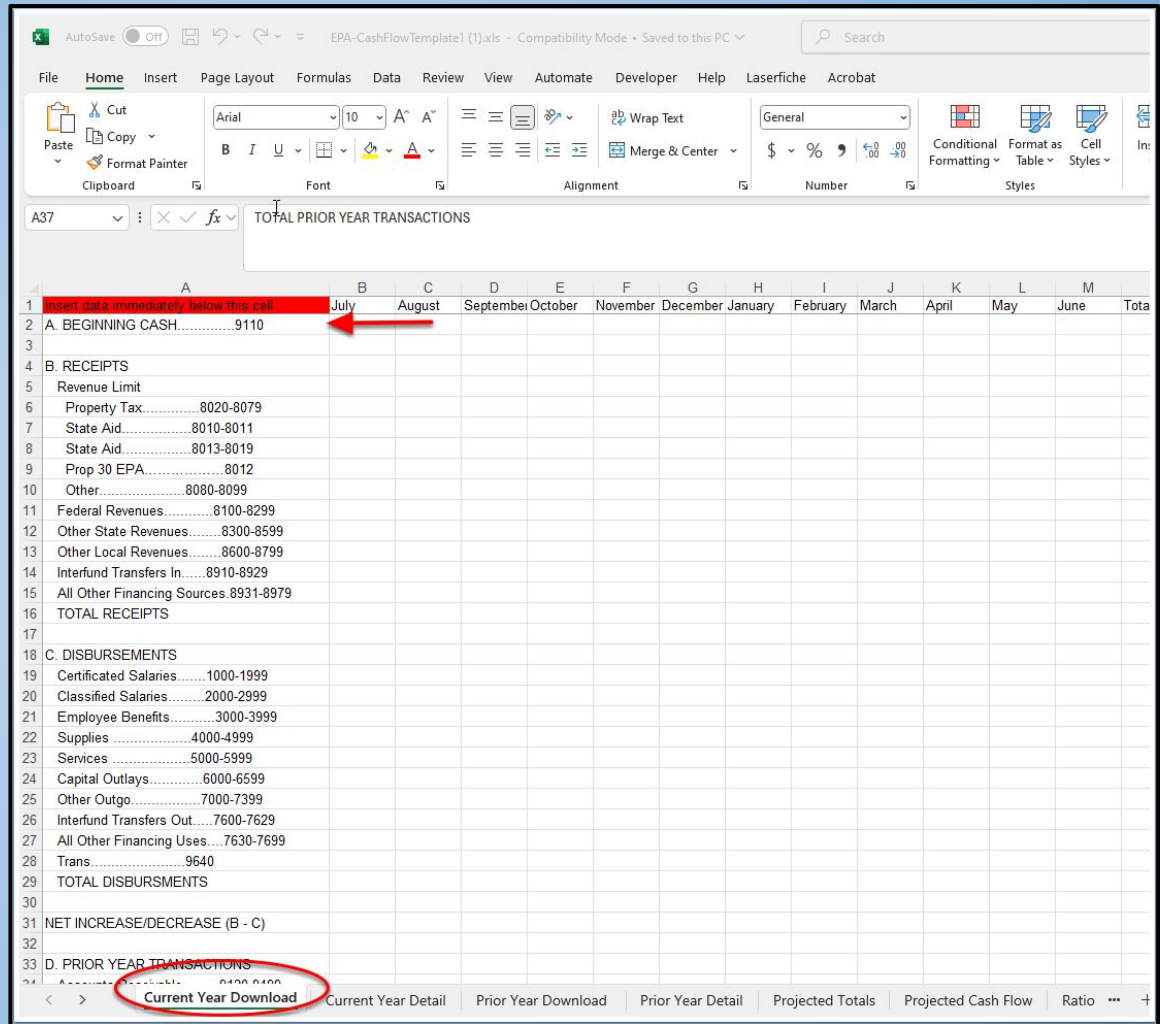


Cash Flow Report														GLD310	L.00.09 03/28/25 11:32		
FUND :01	GENERAL FUND																
	July	August	September	October	November	December	January	February	March	April	May	June	Total				
"A. BEGINNING CASH.....9110 "	1183398.56	1104994.75	922540.31	983027.56	911175.91	887971.57	1007989.12	979832.35	950777.49	949609.45	949609.45	949609.45	1183398.56				
"B. RECEIPTS	"																
" Revenue Limit	"																
" Property Tax.....8020-8079"	0	12606.39	22736.92	5120.11	12946.63	14046.08	3582.2	-3635.79	3759.48	0	0	0	197562.02				
" State Aid (1).....8010-8011"	31038	31038	55869	55869	55869	55869	55869	68434	68434	0	0	0	478289				
" State Aid (2).....8013-8019"	0	-1074.78	0	0	0	0	0	149	392	0	0	0	-533.78				
" E.P.A.....8012-8012"	0	0	33037	0	33037	0	0	0	37368	0	0	0	103442				
" Other.....8080-8099"	-2114.02	0	-4251.42	-1889.52	-1889.52	-1889.52	-1889.52	-1889.52	-13894.94	0	0	0	-29707.98				
" Federal Revenues.....8100-8299"	1200	0	24052	1103	0	11910	152434.62	0	8127	0	0	0	198826.62				
" Other State Revenues.....8300-8599"	3310	3310	10552.3	5178	5957	8064	4850	18661	20433	0	0	0	80315.3				
" Other Local Revenues.....8600-8799"	0	-2.33	1409.54	3903.55	4431.58	1267.49	5170.65	3254.22	4081.42	0	0	0	23516.12				
" Interfund Transfers In.....8910-8929"	0	0	0	0	0	0	0	0	0	0	0	0	0				
" All Other Financing Sources.8931-8979"	0	0	0	0	0	0	0	0	0	0	0	0	0				
" TOTAL RECEIPTS	33433.98	45877.28	143405.34	69284.14	77314.69	248704.05	220016.95	84972.91	128699.96	0	0	0	1051709.3				
"C. DISBURSEMENTS	"																
" Certificated Salaries.....1000-1999"	28337.69	40329.8	33954.54	30587.69	31844.1	31583.74	32162.69	30862.69	30837.69	0	0	0	290500.63				
" Classified Salaries.....2000-2999"	23210.16	27159.76	25884.43	23342.42	23373.68	28391.2	28029.69	26114.46	26219.74	0	0	0	231725.54				
" Employee Benefits.....3000-3999"	17129.87	20269.86	17761.9	16944.67	17185.88	18431.75	18172.12	18130.31	18272.82	0	0	0	162299.18				
" Supplies4000-4999"	0	40593.08	1358.34	5889.61	2814.26	3236.92	6282.62	4961.96	5158.77	0	0	0	70295.56				
" Services5000-5999"	28678.27	98518.41	7771.7	38570.99	11424.28	26517.91	14767.85	26988.8	22197.59	0	0	0	275435.8				
" Capital Outlays.....6000-6599"	0	0	0	0	6862.5	14141	0	4543.74	27554.63	0	0	0	53101.87				
" Other Outgo.....7000-7599"	0	2137.43	1653.9	1653.9	1653.9	1653.9	1653.9	1653.9	1653.9	0	0	0	13714.73				
" Interfund Transfers Out.....7600-7629"	0	0	0	0	6000	0	0	0	0	0	0	0	6000				
" All Other Financing Uses.....7630-7699"	0	0	0	0	0	0	0	0	0	0	0	0	0				
" Trans.....9640 "	0	0	0	0	0	0	0	0	0	0	0	0	0				
" TOTAL DISBURSMENTS	97355.99	229008.34	88384.81	116989.28	101158.6	123956.42	101068.87	113255.86	131895.14	0	0	0	1103073.31				
"NET INCREASE/DECREASE (B - C)	-63922.01	-183131.06	55020.53	-47705.14	-23843.91	124747.63	118948.08	-28282.95	-3195.18	0	0	0	-51364.01				

- Note:**
- To clear quotation marks “ from column A
 - Ctrl+F
 - Alt+F
 - Find what: “
 - Replace with: leave blank

Cash Flow

- Click on Current Year Download Tab
- Open the Current year file you saved earlier
- Copy the information from that sheet and paste in CELL B2
- Then do the same for Prior Year sheet



Cash Flow

- When completed you should see a full year cash flow projection on the Projected Cash Flow tab
- Make any changes or tweaks as necessary at this point!

AutoSave OFF EPA-CashFlowTemplate1 (1).xls - Compatibility Mode

File Home Insert Page Layout Formulas Data Review View Automate Developer Help Laserfiche Acrobat

Clipboard Font Alignment Number Styles

G19 : X fx =IF('Current Year Detail'!G14<>0,+'Current Year Detail'!G14,ROUND('Projected Totals'!\$E15*+'Ratio Calculati

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
9													
10													
11													
12													
13													
14	A. BEGINNING CASH	1,000,000	773,870	480,879	394,865	245,548	306,175	(4,521,749)	287,494	1,232,849	1,241,679	1,315,731	1,342,403
15	B. RECEIPTS												
16	Revenue Limit:												
17	Property Tax	0	23,358	38,101	8,954	(3,752)	(33,137)	(4)	0	(2,631)	(26,977)	6,255	(3,259)
18	State Aid 8010-8011	167,483	167,483	301,469	301,469	(68,606)	(68,606)	(68,606)	(68,374)	(68,374)	(68,374)	(68,374)	(245,145)
19	State Aid 8013-8019	0	(721)	127	57	57	57	57	57	169	85	85	85
20	EPA Fund 8012	0	0	151,431	0	0	(73,066)	0	0	(103,234)	0	0	97,935
21	Other	(909)	(365)	(594)	(442)	184	184	184	184	551	276	276	276
22	Federal Revenues	(8,207)	66,425	(202)	(2,462)	(12,358)	0	(9,255)	(7,553)	0	(10,601)	0	(15,768)
23	Other State Revenues	20,622	20,622	59,609	35,770	(9,332)	(9,332)	(3,431)	(6,418)	(9,840)	(18,444)	(8,053)	(44,496)
24	Other Local Revenues	1,393	17,364	44,907	48,652	(3,553)	(16,898)	(7,482)	(8,245)	(7,758)	(9,079)	(17,588)	(20,036)
25	Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
26	All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0
27	TRANS	0	0	0	0	0	0	0	0	0	0	0	0
28	Receivables	28,683	10,185	9,464	3,526	0	(4,755,044)	4,755,044	867,108	0	0	(44,185)	(1,344,994)
29													
30	TOTAL RECEIPTS	209,065	304,351	603,912	395,524	(96,771)	(4,955,802)	4,666,507	776,759	(191,117)	(133,114)	(131,584)	(1,575,420)
31													
32													
33													
34													
35	C. DISBURSEMENTS												
36	Certificated Salary	13,804	165,560	181,773	186,408	(50,924)	(47,875)	(50,288)	(48,693)	(51,350)	(72,892)	(53,475)	(21,173)
37	Classified Salary	43,472	120,875	117,777	117,904	(33,443)	(33,137)	(32,879)	(37,250)	(49,471)	(36,314)	(36,315)	(36,315)
38	Employee Benefits	65,873	118,895	125,686	125,023	(32,538)	(33,709)	(34,329)	(33,307)	(35,383)	(44,418)	(38,293)	(64,240)
39	Supplies	7,542	24,855	78,581	40,889	(10,775)	(3,195)	(6,309)	(8,855)	(14,647)	(6,408)	(13,127)	(53,290)
40	Services	90,153	33,525	94,715	70,997	(23,063)	(12,096)	(21,374)	(22,860)	(31,398)	(13,996)	(27,969)	(34,024)
41	Capital Outlays	7,897	(1,355)	109,310	7,500	(524)	(932)	0	(8,853)	(32,489)	(16,040)	(3,587)	(57,677)
42	Other Outgo	0	113,443	3,721	3,721	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)	(12,089)
43	Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
44	All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0
45	TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0
46	Liabilities (including Def Rev)	206,454	21,544	(21,637)	(7,601)	5,958	13,244	14,790	(60)	14,659	8,148	26,598	(107,223)
47													
48	TOTAL DISBURSEMENTS	435,195	597,342	689,926	544,841	(157,398)	(127,878)	(142,736)	(168,596)	(199,947)	(207,166)	(158,256)	(386,031)
49													
50													
51													
52	D. NET CASH FLOW	(226,130)	(292,991)	(86,014)	(149,317)	60,627	(4,827,924)	4,809,243	945,355	8,830	74,052	26,672	(1,189,389)
53													
54													
55	E. ENDING CASH	773,870	480,879	394,865	245,548	306,175	(4,521,749)	287,494	1,232,849	1,241,679	1,315,731	1,342,403	153,014
56													

< > Current Year Download Current Year Detail Prior Year Download Prior Year Detail Projected Totals **Projected Cash Flow** Ratio ... +

ESMOE

ESMOE

- **ESSA Maintenance of Effort (ESMOE)** ensures consistent state and local education funding.
- LEAs must maintain at least **90% of the previous year's funding** to receive federal funds.
- Failure to meet this requirement may result in **reduced federal funding**.
- Waivers may be granted for **exceptional circumstances** (e.g., economic downturns).

ESMOE

2026-27

F8BBABNESSX
Budget, July 1
Elk Hills Elementary
15-63446-0000000

Find forms and reports

CEA - Current Expense
Formula/Minimum
Classroom Comp. -
Actuals

CEB - Current Expense
Formula/Minimum
Classroom Comp. - Budget

DEBT - Schedule of Long-
Term Liabilities

**ESMOE - Every Student
Succeeds Act
Maintenance of Effort**

ICR - Indirect Cost Rate
Worksheet

L - Lottery Report

MYP - Multiyear
Projections - General Fund

SEA - Special Education
Revenue Allocations

SEAS - Special Education
Revenue Allocations Setup
(SELPA Selection)

Show/hide header

ESMOE - Every Student Succeeds Act Maintenance of Effort

State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned: Last Saved: 06-03-24 00:00

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	Funds 01, 09, and 62			2023-24 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,613,221.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	328,546.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,131.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00

ESMOE

ESMOE - Every Student Succeeds Act Maintenance of Effort ?



State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned: Last Saved: 06-03-24 00:00

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A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			164.64
B. Expenditures per ADA (Line I.E divided by Line II.A)			19,889.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		2,577,967.13	14,815.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		2,577,967.13	14,815.90
B. Required effort (Line A.2 times 90%)		2,320,170.42	13,334.31
C. Current year expenditures (Line I.E and Line II.B)		3,274,544.00	19,889.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26)		0.00%	0.00%

- Open Form ESMOE
- Check if Met  Close

Form ICR

ICR

ICR - Indirect Cost Rate Worksheet

State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned: Last Saved: 05-31-24 00:00

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ICR **Exhibit A - Highest Rate Used**

		Approved indirect cost rate:		6.28%
		Highest rate used in any program:		6.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	8,791,495.00	552,106.00	6.28%
01	3010	3,850,291.00	241,798.00	6.28%
01	3060	611,648.00	38,411.00	6.28%
01	3110	35,590.00	2,235.00	6.28%
01	3182	145,623.00	9,145.00	6.28%
01	3212	13,422.00	778.00	5.80%

- On the second tab, verify Highest rate used is equal or less than approve rate.

Form SIAB

Form SIAB

2026-27

FSBZCUXGBH
Budget, July 1
Greenfield Union
15-63503-0000000

Show/hide header

SIAB - Summary of Interfund Activities - Budget

State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned:

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Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	11,950.00	(11,950.00)	598,834.00	(598,834.00)	0.00	0.00		

● Check the totals balance.

● Save  Close



FORM CEA/CEB

Current Expense Formula / Minimum Classroom Compensation

FORM CEA/CEB

- The calculation of the Current Expense of Education Actuals (CEA) / Budget (CEB) is a legal requirement and used to determine the percentage of expenditures for the direct classroom cost of teaching students
- Included in the calculation are the salaries and benefits of teachers and paraprofessionals measured against the total expenditures of the district General Fund
- Certain categorical programs and types of costs are excluded from the calculation
- Required percentages have not been amended to address LCFF implications or additional funding resources and are:

Elementary	High	Unified
60%	50%	55%

FORM CEB

F8BABNESSX
Budget, July 1
Elk Hills Elementary
15-63446-0000000

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CEA - Current Expense Formula/Minimum Classroom Comp. - Actuals

CEB - Current Expense Formula/Minimum Classroom Comp. - Budget

DEBT - Schedule of Long-

CEB - Current Expense Formula/Minimum Classroom Comp. - Budget

State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned: Last Saved: 06-03-24 00:00

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Redu
1000 - Certificated Salaries	1,146,468.00	301	0.00	303	1,146,468.00	305	
2000 - Classified Salaries	332,922.00	311	0.00	313	332,922.00	315	
3000 - Employee Benefits	692,177.00	321	1,500.00	323	690,677.00	325	
4000 - Books, Supplies Equip Replace. (6500)	547,009.00	331	0.00	333	547,009.00	335	
5000 - Services... & 7300 - Indirect Costs	686,142.00	341	4,953.00	343	681,189.00	345	
TOTAL					3,398,265.00	365	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)

1. Teacher Salaries as Per EC 4101f.
2. Salaries of Instructional Aides Per EC 4101f.

CEB - Current Expense Formula/Minimum Classroom Comp. - Budget



State: LEA Published State Last Updated: 02-12-25 13:36 Assigned To: Not Assigned Last Assigned: Last Saved: 06-03-24 00:00

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,146,468.00	301	0.00	303	1,146,468.00	305	0.00		307	1,146,468.00	309
2000 - Classified Salaries	332,922.00	311	0.00	313	332,922.00	315	51,735.00		317	281,187.00	319
3000 - Employee Benefits	692,177.00	321	1,500.00	323	690,677.00	325	38,486.00		327	652,191.00	329
4000 - Books, Supplies Equip Replace. (6500)	547,009.00	331	0.00	333	547,009.00	335	54,199.00		337	492,810.00	339
5000 - Services... & 7300 - Indirect Costs	686,142.00	341	4,953.00	343	681,189.00	345	46,383.00		347	634,806.00	349
					TOTAL	365			TOTAL	3,207,462.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in

- Other than Column 4b, form is automatically populated
- Certain Resources can have an adverse impact on the Form CEB
 - Can be “back-out” if \$0 was spent on Salaries and Benefits
- Resources to Consider—3210-3220, 3220, 7388, 7420, 7422, 7425, 7426
- LEAs should be careful in using Column 4b to back out eligible expenditures

FORM CEB

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DEBT - Schedule of Long-Term Liabilities	
ESMGE - Every Student Succeeds Act Maintenance of Effort	

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	27,768,920.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	27,768,920.28	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	52.08%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	52.08%	
3. Percentage below the minimum (Part II, Line 1 minus Line 2)	7.92%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	53,317,235.28	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,222,725.03	

- File an exemption with COE - Only at Unaudited Actuals
- Demonstrate serious financial hardship or teacher salaries comparable to “Like” districts with comparable

MYP

Multi-Year Projection

MYP Necessary Information

Current and Two Subsequent Fiscal Years Projections of General Fund

1. **District's Current Budget LCFF Calculator Projections, including COLA's**
2. **MYP Assumptions**
 - State, Federal, Local and One-Time Revenues
 - Personnel Costs: Step-and-Column Increases, Employee Benefits, Retirement Packages
 - Reserve for Economic Uncertainties
 - Current Fund Balance
3. **MYP Format Resources**
 - SACS Form MYP *
 - FCMAT Projection Pro <https://www.fcmat.org/projection-pro>
 - District own MYP format

MYP- Assumptions: SSC Dartboard

Use Current dartboard

SSC School District and Charter School Financial Projection Dartboard 2026-27 Governor's Budget

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

LCFF PLANNING FACTORS					
Factor	2025-26 ¹	2026-27 ²	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.41%	3.06%	3.34%	3.14%

LCFF GRADE SPAN FACTORS FOR 2026-27					
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12	
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423	
Statutory COLA of 2.41%	\$247	\$251	\$258	\$299	
2026-27 Base Grants	\$10,503	\$10,662	\$10,977	\$12,722	
Grade Span Adjustment Factors	10.4%	–	–	2.6%	
Grade Span Adjustment Amounts	\$1,092	–	–	\$331	
2026-27 Adjusted Base Grants ³	\$11,595	\$10,662	\$10,977	\$13,053	
Transitional Kindergarten (TK) Add-On ⁴	\$5,679	–	–	–	

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.37%	3.08%	2.75%	2.68%	2.74%
California Lottery	Unrestricted per ADA	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$39.09	\$40.03	\$41.25	\$42.63	\$43.97
	Grades 9-12 per ADA	\$76.48	\$78.32	\$80.72	\$83.42	\$86.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.52	\$21.01	\$21.65	\$22.37	\$23.07
	Grades 9-12 per ADA	\$58.21	\$59.61	\$61.43	\$63.48	\$65.47
Interest Rate for Ten-Year Treasuries		4.23%	4.36%	4.50%	4.40%	4.50%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		26.81%	26.40%	26.90%	26.10%	25.30%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.90	\$17.40	\$17.90	\$18.40	\$18.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27	
Reserve Requirement	District ADA Range
The greater of 5% or \$90,000	0 to 300
The greater of 4% or \$90,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

MYP- Assumptions

MYP ASSUMPTIONS THAT SHOULD BE CONSIDERED AND REVIEWED

Federal Revenues

- Explain any significant difference from the budget or interim.

Lottery Revenues

- Identify projected lottery amounts per ADA.

Categorical Program Revenues

- Explain any significant difference from the Budget or First Interim.

New tax and revenue anticipation notes (TRANS)

- For any new TRANS, identify the issue amount, costs, repayment schedule, and arbitrage.

Other significant changes in revenues

- Explain any significant changes in other local revenues such as leases, rentals, etc.

One-time Revenues

- Explain any significant changes from the budget or first interim in one-time revenues.

Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary increases included in the interim report, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled increases in benefits included in the interim report, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multi-year costs.

Other significant expenditures (Objects 4000 through 7000)

- Explain any significant changes from the budget or first interim in one-time expenses, such as spending a sizeable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including COPs, lease-purchases, and bond repayments.
- Identify amounts due in the budget year and the basic terms of the obligations.

- Explain the purpose of any major transfers between funds.

Components of ending fund balance

- Explain any material changes from the budget or first interim in the component amounts.
- Explain the designated components of the ending fund balances.

Net change in fund balance – General Fund

- Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are ongoing or one-time. If ongoing, an explanation should be provided on how and when the deficits will be eliminated.

Reserve for Economic Uncertainties

- The reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015 and amended by SB 751) is in place for the 2022-23 fiscal year. Basic Aid and small school districts with fewer than 2,501 ADA are exempt from the requirement. Districts should ensure that their budgeted 2023-24 ending assigned and unassigned reserves for Fund 01 and Fund 17 combined are no more than 10% of the total expenditures, transfers out and other uses.

OTHER FUNDS

Significant changes in revenues, expenditures, or transfers

- Explain any material differences in the other funds from the budget or first interim report in revenues, expenditures, or transfers.

MYP- Multi Year Projection

- Click on Supplementals section on the left hand side
- Click on MYP - Multi Year Projections - General Fund

2026-27

E81NS2C26Z
First Interim

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MYP - Multiyear Projections - Other Funds

SEAS - Special Education Revenue Allocations Setup (SELPA Selection)

SAI - Summary of Interfund Activities - Projected Year Totals

OICSI - Criteria and

Show/hide header

MYPI - Multiyear Projections - General Fund

State: LEA Oversight Review Completed State Last Updated: 06-11-24 12:40 Assigned To: Not Assigned Last Assigned: Last Saved:

Lock this form or the submission to edit or save.

Unrestricted Restricted Unrestricted/Restricted

Description	Unrestricted	Restricted	Unrestricted/Restricted
(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			
2. Federal Revenues			
3. Other State Revenues			
4. Other Local Revenues			
5. Other Financing Sources			
a. Transfers In			
b. Other Sources			
c. Contributions			
6. Total (Sum lines A1 thru A5c)			
B. EXPENDITURES AND OTHER FINANCING USES			
1. Certificated Salaries			
a. Base Salaries			
b. Step & Column Adjustment			
c. Cost-of-Living Adjustment			
d. Other Adjustments			

MYP- Unrestricted and Restricted Worksheet

- **Form MYP includes five columns, A through E:**
 - **Column A:** Reflects the base year (current year). Data automatically extracts budget data from General Fund 01
 - **Columns B & D:** Represents the percent change between current and subsequent fiscal years
 - **Columns C & E:** Represents the projections for the first and second subsequent fiscal years

MYPI - Multiyear Projections - General Fund ?



State: LEA Oversight Review Completed State Last Updated: 06-11-24 12:40 Assigned To: Not Assigned Last Assigned: Last Saved: 12-10-23 00:00

Unrestricted		Restricted	Unrestricted/Restricted						
Description	Object Codes	Projected Year Totals (Form 011) (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	10,011,311.00	2.39%	10,250,862.00	1.43%	10,397,131.00			
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00			
3. Other State Revenues	8300-8599	125,000.00	0.00%	125,000.00	0.00%	125,000.00			
4. Other Local Revenues	8600-8799	232,175.00	(.94%)	230,000.00	0.00%	230,000.00			
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	(1,668,661.00)	(22.53%)	(1,292,656.24)	26.98%	(1,641,445.98)			
6. Total (Sum lines A1 thru A5c)		8,699,825.00	7.05%	9,313,205.76	(2.17%)	9,110,685.02			

MYP- Unrestricted and Restricted Worksheet

- Columns C & E: For each of the two subsequent fiscal years, input the projected unrestricted and restricted revenue amounts.

<input type="radio"/> Unrestricted <input type="radio"/> Restricted <input type="radio"/> Unrestricted/Restricted							
Description	Object Codes	Projected Year Totals (Form 011) (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	10,011,311.00	2.39%	10,250,862.00	1.43%	10,397,131.00	
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	
3. Other State Revenues	8300-8599	125,000.00	0.00%	125,000.00	0.00%	125,000.00	
4. Other Local Revenues	8600-8799	232,175.00	(.94%)	230,000.00	0.00%	230,000.00	
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	(1,668,661.00)	(22.53%)	(1,292,656.24)	26.98%	(1,641,445.98)	
6. Total (Sum lines A1 thru A5c)		8,699,825.00	7.05%	9,313,205.76	(2.17%)	9,110,685.02	

MYP- Unrestricted and Restricted Worksheet

- Columns C & E: For each of the two subsequent fiscal years, input the projected unrestricted and restricted expenditure amounts

**Certificated and classified expenditures along with ending fund balances are automatically carried forward from preceding fiscal year column*

Unrestricted		Restricted		Unrestricted/Restricted			
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)	
B. EXPENDITURES AND OTHER FINANCING USES							
1. Certificated Salaries							
a. Base Salaries				3,505,708.00		3,611,216.00	
b. Step & Column Adjustment				87,542.00		90,280.00	
c. Cost-of-Living Adjustment				17,966.00		18,056.00	
d. Other Adjustments							
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,505,708.00	3.01%	3,611,216.00	3.00%	3,719,552.00	
2. Classified Salaries							
a. Base Salaries				1,445,818.00		1,489,372.00	
b. Step & Column Adjustment				36,145.00		37,234.00	
c. Cost-of-Living Adjustment				7,409.00		7,633.00	
d. Other Adjustments							
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,445,818.00	3.01%	1,489,372.00	3.01%	1,534,239.00	
3. Employee Benefits	3000-3999	2,629,999.00	5.00%	2,761,498.00	5.00%	2,899,573.00	
4. Books and Supplies	4000-4999	632,224.00	2.81%	650,000.00	0.00%	650,000.00	
5. Services and Other Operating Expenditures	5000-5999	1,966,839.00	(23.74%)	1,500,000.00	0.00%	1,500,000.00	
6. Capital Outlay	6000-6999	1,990,765.00	(79.91%)	400,000.00	0.00%	400,000.00	
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	(497,093.00)	(19.53%)	(400,000.00)	0.00%	(400,000.00)	
9. Other Financing Uses							
a. Transfers Out	7600-7629	0.00	0.00%		0.00%		
b. Other Uses	7630-7699	0.00	0.00%		0.00%		
10. Other Adjustments (Explain in Section F below)							
f. Total (Sum lines B1 thru B10)		11,674,260.00	(14.24%)	10,012,086.00	2.91%	10,303,364.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B1f)		(2,974,435.00)		(698,880.24)		(1,192,678.98)	

MYP- Unrestricted and Restricted Worksheet

- **Columns C & E:** For each of the two subsequent fiscal years
 - Input and complete the Fund Balance Components of Ending Fund balance
 - Input and complete the Available Reserves Special Reserve Fund- Non capital Outlay (Fund 17)

Unrestricted	Restricted	Restricted/Restricted						
Description			Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2027-28 (C)	% Change (Cols. E-C/C) (D)	2028-29 (E)
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form 011, line F1e)				7,091,011.68		4,116,576.68		3,417,696.44
2. Ending Fund Balance (Sum lines C and D1)				4,116,576.68		3,417,696.44		2,225,017.46
3. Components of Ending Fund Balance (Form 011)								
a. Nonspendable			9710-9719	0.00				
b. Restricted			9740					
c. Committed								
1. Stabilization Arrangements			9750	0.00				
2. Other Commitments			9760	0.00				
d. Assigned			9780	0.00				
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties			9789	500,000.00		500,000.00		500,000.00
2. Unassigned/Unappropriated			9790	3,616,576.68		2,917,696.44		1,725,017.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)				4,116,576.68		3,417,696.44		2,225,017.46
E. AVAILABLE RESERVES								
1. General Fund								
a. Stabilization Arrangements			9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties			9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated			9790	3,616,576.68		2,917,696.44		1,725,017.46
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)								
2. Special Reserve Fund - Noncapital Outlay (Fund 17)								
a. Stabilization Arrangements			9750	0.00				
b. Reserve for Economic Uncertainties			9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated			9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)				4,616,576.68		3,917,696.44		2,725,017.46
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.								

MYP- Unrestricted and Restricted Worksheet

- F. Assumptions:** Include an explanation for adjustments projected on lines B1d, B2d, and B10 (Other Adjustments)

Unrestricted		Restricted		Unrestricted/Restricted			
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2027-28 (C)	% Change (Cols. E-C/C) (D)	2028-29 (E)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 011, line F1e)		7,091,011.68		4,116,576.68		3,417,696.44	
2. Ending Fund Balance (Sum lines C and D1)		4,116,576.68		3,417,696.44		2,225,017.46	
3. Components of Ending Fund Balance (Form 011)							
a. Nonspendable	9710-9719	0.00					
b. Restricted	9740						
c. Committed							
1. Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
d. Assigned	9780	0.00					
e. Unassigned/Unappropriated							
1. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
2. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,116,576.68		3,417,696.44		2,225,017.46	
E. AVAILABLE RESERVES							
1. General Fund							
a. Stabilization Arrangements	9750	0.00		0.00		0.00	
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	3,616,576.68		2,917,696.44		1,725,017.46	
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)							
2. Special Reserve Fund - Noncapital Outlay (Fund 17)							
a. Stabilization Arrangements	9750	0.00					
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00	
c. Unassigned/Unappropriated	9790	0.00					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,616,576.68		3,917,696.44		2,725,017.46	
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.							



MYP- Unrestricted/Restricted Combined Worksheet

- Automatically combines data from the unrestricted and restricted worksheets
- **F. Recommended Reserves:**
 - If LEA chooses to exclude the pass-through funds distributed to SELPA members in the calculation of its recommended reserve level= YES
 - If LEA chooses NOT to exclude the pass-through funds distributed to SELPA members in the calculation of its recommended reserve level= NO

Unrestricted		Restricted		Unrestricted/Restricted		
Description	Object Codes	Projected Year Totals (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,616,576.24		3,917,696.44		2,725,017.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.05%		27.95%		18.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		636.75		633.94		629.18

District ADA:
Input projected district ADA from LCFF Calculator for the two subsequent years

MYP- Unrestricted/Restricted Combined Worksheet

- **Calculating Reserves: Review Available Reserves Meet Reserve Standard**
 - The district should ensure that they are meeting the minimum reserve standard
 - If the district's reserve fall below the minimum threshold, it may be required to make adjustments to achieve compliance

3. Calculating the Reserves					
a. Expenditures and Other Financing Uses (Line B1f)		23,022,510.00		14,016,554.00	14,398,490.98
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)		23,022,510.00		14,016,554.00	14,398,490.98
d. Reserve Standard Percentage Level (Refer to Form O1CSI, Criterion 10 for calculation details)		4%		4%	4%
e. Reserve Standard - By Percent (Line F3c times F3d)		920,900.40		560,662.16	575,939.64
f. Reserve Standard - By Amount (Refer to Form O1CSI, Criterion 10 for calculation details)		80,000.00		80,000.00	80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		920,900.40		560,662.16	575,939.64
<u>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</u>	YES		YES		YES

FORM CS

State Criteria and Standards

CS- Criteria and Standards Review

- **Consists of three sections:**
 - **Criteria and Standards**
 - **Supplemental Information**
 - **Additional Fiscal Indicators**
- **For most sections, the data is extracted from the Supplemental forms and Form 01 of the budget and prior year**
- **Each section compares the data to historical trends or state variance levels and determines MET or NOT MET status or YES or NO Status**
- **For each NOT MET or NO status, the district must provide a detailed written explanation of why it is not meeting that particular standard or variance level**

CS- Criteria and Standards Review

1. CRITERION: Average Daily Attendance

- **1A Calculating the District's ADA**

Variations: *Enter estimated funded ADA for Budget and subsequent years*

- **1B Comparison of District ADA to the**

Standard: *Enter an explanation if the standard is not met*

2. CRITERION: Enrollment

- **2A Calculating the District's Enrollment**

Variations: *Enter CBEDS/ Projected enrollment for Budget and subsequent years*

- **2B Comparison of District Enrollment to the**

Standard: *Enter an explanation if the standard is not met*

CSI- Criteria and Standards Review

3. CRITERION: ADA to Enrollment

- **3A Calculating the District's ADA to Enrollment Standard:** *P-2 ADA in Unaudited Actuals Column is extracted*
- **3B Calculating the District's Proj. Ratio of ADA to Enrollment:** *Enter Estimated P-2 ADA in subsequent year*
- **3C Comparison of District ADA to Enrollment Ratio to the Standard:** *Enter an explanation if the standard is not met*

4A1. CRITERION: LCFF Revenue

- **4A/B Calculating the District's Projected Change in LCFF Revenue:** *Enter Projected Year's ADA and LCFF Revenue Totals in Subsequent Years (Fund 01, Objects 8011, 8012, 8020-8089)*
- **4C Comparison of District LCFF Revenue to the Standard:** *Enter an explanation if the standard is not met*

CSI- Criteria and Standards Review

5. CRITERION: Salaries and Benefits

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

Data is Extracted

- **5B Calculating the District's Projected Ratio: If**

Form MYPI exists, data for the two subsequent years will be extracted

- **5C Comparison of District Salaries and Benefits Ratio to the Standard:**

Enter an explanation if the standard is not met

6. CRITERION: Other Revenues and Expenditures

- **6A Calculating District's Other Revenues and Expenditures Standard Range:**

Will be extracted

- **6B Calculating the District's Change by Major Objective Category and Comparison to the Explanation Percentage Range:**

Will be extracted.

- **6C Calculating the District's Change in Total Operating Revenues and Expenditures:**

All data is extracted or calculated

- **6D Comparison of District Total to the Standard Range:**

Explanations are linked from Section A

CS - Criteria and Standards Review

7. CRITERION: Facilities Maintenance

- Enter Required Minimum Contribution

8. CRITERION: Deficit Spending

- If form MYP exists, data for the subsequent years will be extracted. Enter an explanation if the standard is not met

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,255,562.89	6,255,563.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,260,936.00	

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

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

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

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.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change In Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)		
Current Year (2023-24)	(10,713,295.00)	133,592,394.00	8.0%	Not Met
1st Subsequent Year (2024-25)	1,705,582.00	119,754,963.00	N/A	Met
2nd Subsequent Year (2025-26)	(4,284,965.00)	125,516,998.00	3.4%	Not Met

Explain

CS - Criteria and Standards Review

9. CRITERION: Fund and Cash Balances

- **9A-1 Determining if the District's General Fund Ending Balance is Positive:** *Data will be extracted*
- **9A-2 Comparison of the District's Ending Fund Balance to the Standard:** *Enter explanation if the standard is not met*
- **9B-1 Determining if the District's Ending Cash Balance is Positive:** *Enter ending cash balance FROM CASH FLOW REPORT*
- **9B-2 Comparison to the Standard:** *Enter explanation if the standard is not met*

CS - Criteria and Standards Review

10. CRITERION: Reserves

- If form MYP exists, all data will be extracted or calculated

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
	(2023-24)	(2024-25)	(2025-26)
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)	20,452,828.73	22,389,350.00	18,104,385.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	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)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	20,452,828.73	22,389,350.00	18,104,385.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.88%	12.44%	9.83%
District's Reserve Standard (Section 10B, Line 7):	209,388.42	397,211.74	423,308.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

CS - Criteria and Standards Review

SUPPLEMENTAL INFORMATION

Answer Yes or No for items S1-S4. Explanation for Yes answers

- **S1 Contingent Liabilities**
- **S2 Use of One-time Revenues for Ongoing Expenditures**
- **S3 Temporary Interfund Borrowings**
- **S4 Contingent Revenues**

- **S5 Contributions**
- **S5A Identification of the District's Contributions, Transfers, and Capital Projects that may impact GF:**
 - *1A Enter subsequent years unrestricted contributions. (Fund 01, Resources 0000-1999, Object 8980)*
- **S5B Status of District's Projected Contributions, Transfers, and Capital Projects:** *Enter explanation if Not Met for items 1A-1C*

CS - Criteria and Standards Review

SUPPLEMENTAL INFORMATION

- **S7A Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB):** *If yes, complete 2 OPEB Liabilities, 3 OPEB Contributions*
- **Can get information from Most Current Financial Audit report**
- **S7B Identification of the District's Unfunded Liability for Self- insurance Programs**

4. OPEB Liabilities

a. Total OPEB liability	106,611,771.00
b. OPEB plan(s) fiduciary net position (if applicable)	143,324,094.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	(36,712,323.00)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

5. OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,787,668.00	5,769,699.00	5,769,677.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,328,467.00	4,747,101.00	5,128,854.00
d. Number of retirees receiving OPEB benefits	240.00	240.00	240.00

CS - Criteria and Standards Review

SUPPLEMENTAL INFORMATION

- **S8 Status of Labor Agreements**
- **S8A Cost Analysis of District's Labor Agreements- Certificated (Non-management) Employees**
- **S8B Cost Analysis of District's Labor Agreements- Classified (Non-management) Employees**
- **S8C Cost Analysis of District's Labor Agreements- Management/ Superv/ Confidential Employees**
 - *Identify new labor agreements and costs that have been ratified by board since budget adoption*
 - *For new agreements, indicate the date of the required board meeting*
 - *If salary and benefit negotiations are not finalized: LEA must determine the cost of the settlement, including salaries, benefits, and other agreement change costs. Must provide COE with an analysis of the cost of the settlement and impact on the operating budget*
- **S9A Identification of Other Funds with Negative Ending Fund Balances**
 - *Answer, Are there any funds other than general fund projected to have a negative fund balance at the end of the current fiscal year?*

CS - Criteria and Standards Review

- S8 Cost Analysis of District's Labor Agreement Example

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees				
DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.				
Status of Certificated Labor Agreements as of the Previous Reporting Period			No	
Were all certificated labor negotiations settled as of budget adoption?				
If Yes, complete number of FTEs, then skip to section S8B.				
If No, continue with section S8A.				
Certificated (Non-management) Salary and Benefit Negotiations				
	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	531.0	526.0	526.0	526.0
1a. Have any salary and benefit negotiations been settled since budget adoption?			No	
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.				
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.				
If No, complete questions 6 and 7.				
1b. Are any salary and benefit negotiations still unsettled?			Yes	
If Yes, complete questions 6 and 7.				
<u>Negotiations Settled Since Budget Adoption</u>				
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?			n/a	
If Yes, date of budget revision board adoption:				
4. Period covered by the agreement:			Begin Date:	End Date:

CS - Criteria and Standards Review

- Cost Analysis of District's Labor Agreement Example
- Complete required sections

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

527,649

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the Interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
11,511,839	12,087,431	12,691,802
100.0%	100.0%	100.0%
6.5%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

If Yes, amount of new costs included in the Interim and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the Interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
	807,255	821,786
	1.8%	1.8%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the Interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Yes	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

CSI- Criteria and Standards Review

ADDITIONAL FISCAL INDICATORS

- Answer the Additional Fiscal Indicators questions with yes or no

ADDITIONAL FISCAL INDICATORS	
<p>The following fiscal indicators are designed to provide additional data for reviewing agencies. A "yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 5.</p>	
A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal 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?	Yes
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?	No
<p>When providing comments for additional fiscal indicators, please include the item number applicable to each comment.</p>	

Form CC

Workers' Compensation Certification

Form CC

2026-27
F8B29YTBX4
Budget, July 1
Midway Elementary
15-63669-0000000

Find forms and reports

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Cover Sheets
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CASH - Cashflow Worksheet
CB - Budget Certification
CC - Workers' Compensation Certification
CEA - Current Expense Formula/Minimum Classroom Comp. - Actuals
CEB - Current Expense Formula/Minimum Classroom Comp. - Budget
DEBT - Schedule of Long-Term Liabilities
ESMOE - Every Student

Show/hide header

CC - Workers' Compensation Certification

State: LEA Published State Last Updated: 02-12-25 12:13 Assigned To: Not Assigned Last Assigned: Last Saved: 06-03-24 00:00

Lock this form or the submission to edit or save.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.


To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed  Date of Meeting: 06/18/2024

Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name:	Al Quezada
Title:	Superintendent
Telephone:	661-768-4344

- Retuned signed copy copy after board approved

Official Signature Page

Midway Elementary
Kern County

Budget, July 1
2024-25 Budget
WORKERS' COMPENSATION CERTIFICATION

15 63669 000000
Form CC
F8B29YTBX4(2024-25)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/18/2024 _____

For additional information on this certification, please contact:

Name: Al Quezada
Title: Superintendent
Telephone: 661-768-4344
E-mail: alquezada@midwaytigers.com

- Return signed copy to COE after board approved

Form CB

Budget Certification

Form CB

2024-25

F8B29YTBX4
Budget, July 1
Midway Elementary
15-63669-0000000

Find forms and reports

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TRC

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A - Average Daily Attendance

ASSET - Schedule of Capital Assets

CASH - Cashflow Worksheet

CB - Budget Certification

CC - Workers Compensation Certification

CEA - Current Expense Formula/Minimum Classroom Comp. - Actuals

CEB - Current Expense Formula/Minimum Classroom Comp. - Budget

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student Succeeds Act Maintenance of Effort

ICR - Indirect Cost Rate Worksheet

CB - Budget Certification

State: LEA Published | State Last Updated: 02-12-25 12:13 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 06-04-24 00:00

Lock this form or the submission to edit or save.

ANNUAL BUDGET REPORT:
July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place:	Midway School District	Public Hearing:	Place:	Midway School District
Date:	06/04/2024		Date:	06/11/24
Adoption Date:	6/18/24		Time:	5:00PM

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name:	Maxx Garris	Telephone:	661-636-4219
Title:	Fiscal Analyst	E-mail:	magarris@kern.org

- Enter Board meeting and contact Information
- Last form to save

CB - Budget Certification

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X

- Review summary that recaps the Criteria and Standards, Supplemental Information, and Additional Fiscal Indicator items from 01CS

CI- Interim Certification

- Official signature page for Budget
- After the budget is board approved, send electronic signed CB form to COE

Midway Elementary
Kern County

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

15 63669 000000
Form CB
F8B29YTBX4(2024-25)

ANNUAL BUDGET REPORT
July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Midway School District
Date: 06/04/2024

Public Hearing:

Place: Midway School District
Date: 06/11/24
Time: 5:00PM

Adoption Date: 6/18/24

Signature: _____
Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Maxx Garris
Title: Fiscal Analyst

Telephone: 661-636-4219
E-mail: magarris@kern.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	X	
2	Enrollment	X	
3	ADA to Enrollment	X	

PROMOTING SACS FILE TO COUNTY OFFICE

- Re-Run TRC
- Clear any errors
- Promote to COE

Problems And Fixes

2023–24 Second Interim & End of Year Projection Known Issues/Workarounds. Please **scroll down** to View all.
(1/12/24) Form/Process: Draft Datasets

View

Recent System Updates

Updates to the SACS Web System have been deployed on **Janu**
 The **2023–24 Second Interim & End of Year Projection Repo**
 now available.

Submissions ?

All **Draft** Official

Filter

15 column(s)

	CDS Number	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	CDE Received	State	State Last Upd	Assigned To	La
	1							2						
<input type="checkbox"/>	15-63784-0000000	South Fork Union Elementary	July Bt	E8BRS759AB	SACS	05-01-24 12:38	Marcos Gamino	2023-24	Unaudited Actuals	(one)	Draft	05-01-24	Not Assigned	(n

→ Pending Internal Review

Reset sorts & filters

<< < 1 > >> 10

Save

Promoting your dataset

f. → c o | sacs-cde.org/dashboard IB * 8

SACS 88 Dashboard ... Import " A Users " 1 Queues " @ Tools " Welcome Jonathan
@ 15-63388-0000000 Caliente Union Elementary

el Fiscal Year 2022-23"

Submissions e New draft 0

#1

All **Draft** Official

Filter 1s column(s) selected

<input type="checkbox"/>	CDS Number (Ug)	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	COE Received	State	State Last Updated	Assigned To	Last Assigned	Submissions	Actions
<input type="checkbox"/>	15-63388-000000	Caliente Union Elementary	Budget	D88GW3KZ1	SAC.5	5/26/22 0808	Jonathan Medina	202223	Budget, July 1	(none)	Draft	5/26/22 0808	Not Assigned	5/26/22 0808	D	0

Reset sorts & filters « < 8 > » E3 (1-1 of 1 rows)

When you import into SACS Web, your data will be in draft form. Check your TRCs to ensure your data is good before advancing. Only the person that imported the file can view it at this stage.

sacs-cde.org/dashboard

SACS Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Welcome, Jonathan

15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Submissions

New draft +

All Draft Official

Filter 15 column(s) selected

<input type="checkbox"/>	CDS Number T ₁ ①	LEA Name ↑↓	Dataset Name ↑↓	Number ↑↓	Dataset Type ↑↓	Last Modified ↑↓	Last Modified By ↑↓	Fiscal Year ②	Reporting Period ↑↓	CDE Received ↑↓	State ↑↓	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submissi on Notes ↑↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D8BGW3KZ1	SACS	05-26-22 08:08	Jonathan Medina	2022-23	Budget, July 1	(none)	Draft	05-26-22 08:08	Not Assigned	05-26-22 08:08		<input type="button" value="Share"/> <input type="button" value="Close"/>

Reset sorts & filters

<< < 1 > >> 10

#3 → Pending Internal Review

#4 Save

(1-1 of 1 rows)

When you have a clean dataset with no import or general ledger errors, promote the dataset so others can view or work in the file. Under the "State" header, click on "Pending Internal Review," then click "Save"

sacs-cde.org/dashboard #5

SACS Standardized Student Code Structure System

Dashboard Import Users Queues Tools

Welcome, Jonathan 15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Submissions

#6 LEA Draft Dataset Approval

New draft +

All Draft Official

Filter 15 column(s) selected

<input type="checkbox"/>	CDS Number ↑↓ ①	LEA Name ↑↓	Dataset Name ↑↓	Number ↑↓	Dataset Type ↑↓	Last Modified ↑↓	Last Modified By ↑↓	Fiscal Year ②	Reporting Period ↑↓	CDE Received ↑↓	State ↑↓	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submissions on Notes ↑↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D88GW3KZ1	SACS	05-26-22 08:13	Jonathan Medina	2022-23	Budget, July 1	(none)	Pending Internal Review	05-26-22 08:13	Not Assigned	05-26-22 08:13		

Reset sorts & filters << < 1 > >> 10 (1-1 of 1 rows)

The dataset approver for your LEA will need to go into the "Queues" dropdown and select "LEA Draft Dataset Approval"

sacs-cde.org/queues/lea-draft-dataset-approval

SACS Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Welcome, Jonathan

15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Submission Queue

LEA Draft Dataset Approval

#7

Reporting Period: Budget, July 1

Fiscal Year: 2022-23

Type of Data: Budget, July 1

Filter

13 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Author	Reporting Period	Fiscal Year	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ1	SACS	Budget	Jonathan Medina	Budget, July 1	2022-23	#8 Pending Internal Review	05-26-22 08:13	Not Assigned	05-26-22 08:13	

Reset sorts & filters

10 **#9**

#10

- New Dataset Submission
- ← Draft
- Save

Change the reporting period to the desired period, click the state dropdown and click "New Dataset Submission" and then "Save". This file will now become the official (main) file for the LEA. Other LEA users will be able to see and work in the file.

sacs-cde.org/queues/lea-draft-dataset-approval #12

SACS Standardized Account Code Structure System Dashboard Import Users Queues Tools

Welcome, Jonathan 15-63388-0000000 Caliente Union Elementary Fiscal Year 2022-23

#13 Edit Dataset Dataset Approval LEA Draft Dataset Approval

Submission Queue

LEA Draft Dataset Approval

Reporting Period: Budget, July 1 Fiscal Year: 2022-23 Type of Data: Budget, July 1

Filter 13 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Author	Reporting Period	Fiscal Year	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
Nothing to show!												

Reset sorts & filters 10 (1-0 of 0 rows)

LEAs will then need to promote the field to the "Data Entry" state. Click on the "Queues" dropdown and select "Edit Dataset"

sacs-cde.org/queues/edit-dataset

Standardized Account Code System

Dashboard Import Users Queues Tools

Welcome, Jonathan

15-63388-000000 Caliente Union Elementary

Fiscal Year 2022-23

Submission Queue

Edit Dataset

#14

Reporting Period Budget, July 1 Fiscal Year 2022-23 Type of Data Budget, July 1

Filter 11 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ1	SACS	Budget	(none)	#15 New Dataset Submission	05-26-22 08:18	Not Assigned	05-26-22 08:18	

Reset sorts & filters

#16

#17

→ Data Entry

← Pending Internal Review

Save

Select the correct reporting period then click the "State" dropdown and select "Data Entry" to promote the file.

#18
#19

- Edit Dataset
- Dataset Approval
- LEA Draft Dataset Approval

✓ Saved Successfully

Submission Queue

Edit Dataset

Reporting Period: Budget, July 1 | Fiscal Year: 2022-23 | Type of Data: Budget, July 1

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3K21	SACS	Budget	(none)	Data Entry	05-26-22 08:21	Not Assigned	05-26-22 08:21	

1 of 1 rows

Once the LEA has finalized their file and are ready to submit it to their oversight agency, the LEA's dataset approver will need to click the "Queues" dropdown and select "Dataset Approval"

Submission Queue

Dataset Approval

#20

Reporting Period: Budget, July 1

Fiscal Year: 2022-23

Type of Data: Budget, July 1

Filter: 11 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZJ1	SACS	Budget	(none)	Data Entry	05-26-22 08:21	Not Assigned	05-26-22 08:21	

#21

#22

- Promote To 1st Level LEA Review
- New Dataset Submission

#23

Save

Select the correct reporting period, click on the "State" dropdown and select "Promote to 1st Level LEA Review." At this time, the file will be sent to the oversight agency. For school districts, it will be the COE. For charter schools, it will be the authorizing LEA. Once the file is sent, it can no longer be changed unless the oversight agency returns the file.

Excess Reserve Statement of Reasons

Form available on KCSOS website

District Advisory Tools and Resources Forms

<https://kern.org/fiscal-support/district-advisory-services/tools-resources/>

Forms & Documents

- [ACA Data Collection Template](#)
- [Education Protection Account \(EPA\) Exhibit – Excel](#)
- [7-10-15 Sample 2 pg Project Quote Form](#)
- [7-10-15 Sample 3 pg Project Quote Form](#)
- [14/15 Property Tax Estimates](#)
- [AB 1200 Template – Excel](#)
- [AB2197 Background Information](#)
- [AB2197 Debt Disclosure Form & Instructions](#)
- [AB2197 Debt Disclosure & Calculation Worksheet](#)
- [2018 SMI Ranking Table](#)
- [BIP Spreadsheets](#)
- [BIP Claim Form3 48F illable](#)
- [California Forward Information](#)
- [Determining If Your Financial Institution is Sound](#)
- [Education Protection Account \(EPA\) Form](#)
- [Education Protection Account \(EPA\) Exhibit – Excel](#)
- [Financial Crisis Impacts to School Facility Program Projects](#)
- [Flowchart for Interim Reporting](#)
- [GFOA Best Practices Related to Debt](#)
- [MOE Exemption Form 1](#)
- [MOE Exemption Form 2](#)
- [_____Template-Statement-of-Reasons-for-Excess-Reserves](#)

District: Midway School District
CDS #: 15-63669

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances		2024-25 Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	\$4,520,987.00	Form 01 USER INPUT
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,064.15	Form 17 USER INPUT
Total Assigned and Unassigned Ending Fund Balances		\$4,523,051.15	Calculated
District Standard Reserve Level		5%	Form 01CS Line 10B-4 USER INPUT
Less District Minimum Reserve for Economic Uncertainties		\$106,422.60	Form 01CS Line 10B-7 USER INPUT
Remaining Balance to Substantiate Need		\$4,416,628.55	Calculated

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties		
Form	Fund	Description of Need
01	General Fund/County School Service Fund	\$4,416,628.55
17	Special Reserve Fund for Other Than Capital Outlay Projects	
17	Special Reserve Fund for Other Than Capital Outlay Projects	
Insert Lines above as needed		
Total of Substantiated Needs		\$4,416,628.55

Description of Need
Funds held in anticipation of needed facility repairs, OPEB costs, and unstable (oil) property taxes as Midway is Basic aid and relies predominately on Property taxes.

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

Excess Reserve Statement of Reasons

Questions?



RESOURCES

- FCMAT- <https://www.fcmat.org>
- FCMAT Projection Pro - <https://www.fcmat.org/projection-pro>
- LCFF Calculator - <https://www.fcmat.org/lcff>
- Funding Rates and Information - <https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp>
- Title A Information - <https://www.cde.ca.gov/sp/sw/t1/>
- Property tax Information <https://kern.org/fiscal-support/district-advisory-services/funding-information/>
- Workers comp rate - <https://kern.org/finance/district-advisory-services/funding-information/>
- Special Education Funding - <https://kern.org/fiscal-support/district-advisory-services/special-education/>
- Cash Flow Template - <https://kern.org/fiscal-support/district-advisory-services/cash-flow/>
- School Services Dartboard- <https://www.sscal.com/taxonomy/term/2792>
- CDE Budget Criteria - <https://www.cde.ca.gov/fg/fi/ss/distbudgetcsfy2526.asp>
- SACS QUERY - <https://www2.cde.ca.gov/sacsquery/querybyresource.asp>
- California School Accounting Manual- <https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf>
- LCAP Development Series- <https://kern.instructure.com/courses/87548>