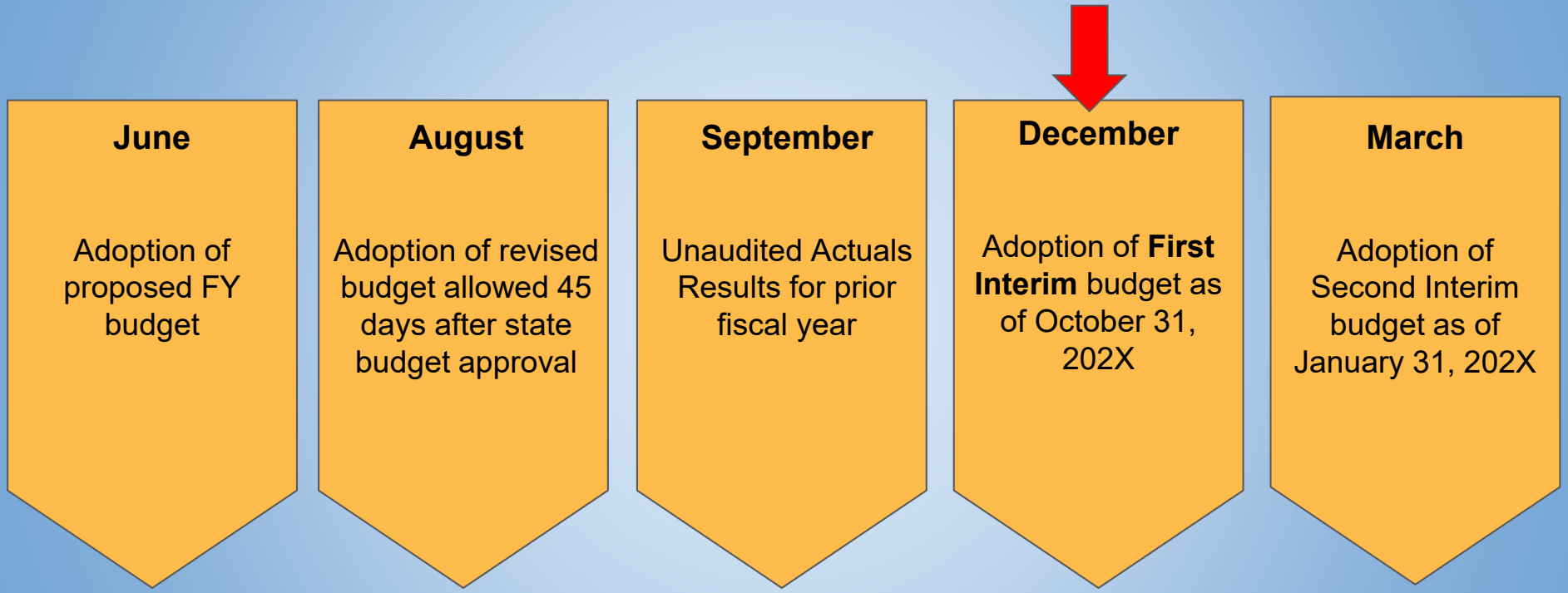


First Interim Budget Training

Budget Report Timeline



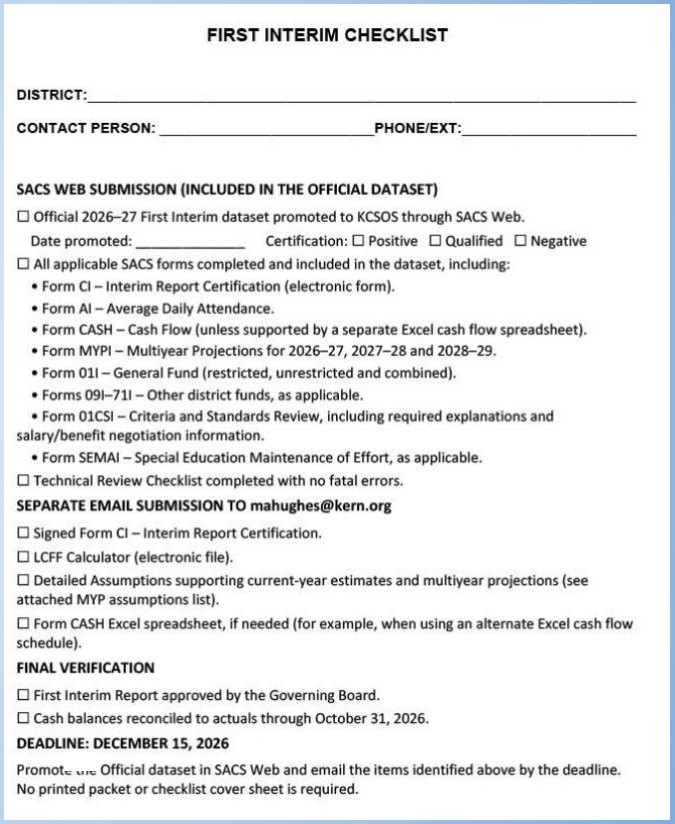
First Interim

What is the First Intertim:

- The First Interim report is a snapshot in time of a LEA's revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years.
- Covers the period from July 1 through October 31 each fiscal year
- **Must** be submitted to the county office of education (COE) no later than December 15
- It is time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, negotiated labor agreements and settlements, and other local factors that impact revenues and expenditures.
- Update and Adjust Budget and Projections

First Interim Requirements

- LCFF Calculator
- Form 01: General Fund
- Forms 09 – 71
- Form A: Average Daily Attendance
- Cash Flow
- Multi-Year Projections (With Assumptions)
- SEMAI
- Form CI (with signature)
- Criteria and Standards
- TRC
- Promote to County Office



FIRST INTERIM CHECKLIST

DISTRICT:_____

CONTACT PERSON: _____ **PHONE/EXT:**_____

SACS WEB SUBMISSION (INCLUDED IN THE OFFICIAL DATASET)

☐ Official 2026–27 First Interim dataset promoted to KCSOS through SACS Web.
Date promoted: _____ Certification: ☐ Positive ☐ Qualified ☐ Negative

☐ All applicable SACS forms completed and included in the dataset, including:

- Form CI – Interim Report Certification (electronic form).
- Form AI – Average Daily Attendance.
- Form CASH – Cash Flow (unless supported by a separate Excel cash flow spreadsheet).
- Form MYPI – Multiyear Projections for 2026–27, 2027–28 and 2028–29.
- Form 01I – General Fund (restricted, unrestricted and combined).
- Forms 09I–71I – Other district funds, as applicable.
- Form 01CSI – Criteria and Standards Review, including required explanations and salary/benefit negotiation information.
- Form SEMAI – Special Education Maintenance of Effort, as applicable.

☐ Technical Review Checklist completed with no fatal errors.

SEPARATE EMAIL SUBMISSION TO mahughes@kern.org

☐ Signed Form CI – Interim Report Certification.

☐ LCFF Calculator (electronic file).

☐ Detailed Assumptions supporting current-year estimates and multiyear projections (see attached MYP assumptions list).

☐ Form CASH Excel spreadsheet, if needed (for example, when using an alternate Excel cash flow schedule).

FINAL VERIFICATION

☐ First Interim Report approved by the Governing Board.

☐ Cash balances reconciled to actuals through October 31, 2026.

DEADLINE: DECEMBER 15, 2026

Promote the Official dataset in SACS Web and email the items identified above by the deadline. No printed packet or checklist cover sheet is required.

Getting Started

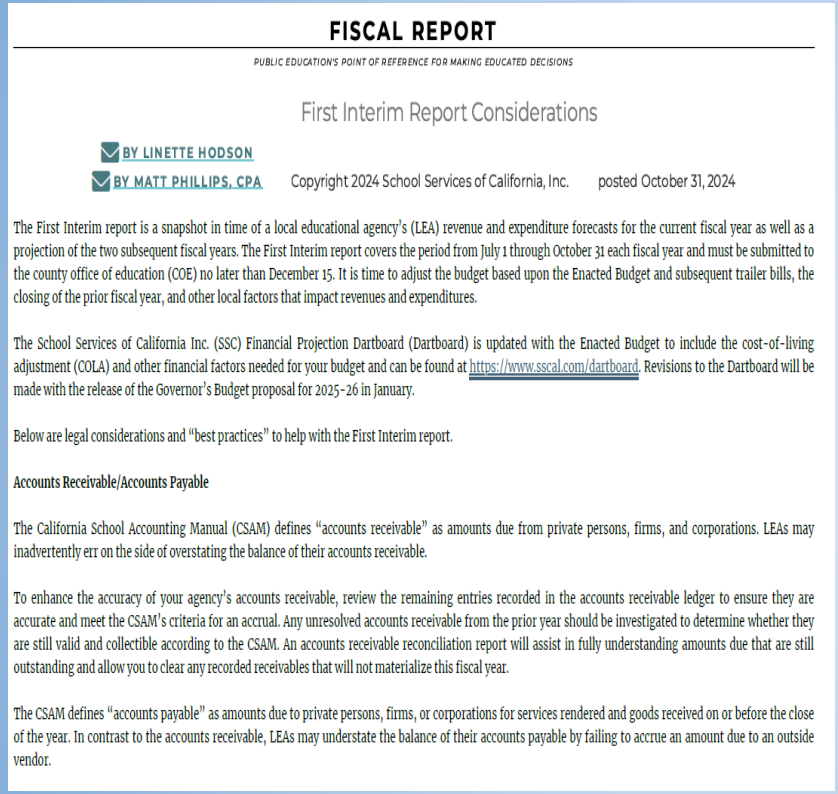
Gather and Review Resources

- Common Message
- SSC First Interim Considerations
- SSC Dartboard

Provides Planning Factors

- COLA
- STRS/PERS Rates
- Funding Rates (Lottery, Mandate Block Grant, etc.)
- Spending Deadlines
- Property and Liability Premiums
- Other Fiscal Information

Resources



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

First Interim Report Considerations

BY LINETTE HODSON

BY MATT PHILLIPS, CPA Copyright 2024 School Services of California, Inc. posted October 31, 2024

The First Interim report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. The First Interim report covers the period from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15. It is time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other local factors that impact revenues and expenditures.

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the cost-of-living adjustment (COLA) and other financial factors needed for your budget and can be found at https://www.sscal.com/dartboard. Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2025-26 in January.

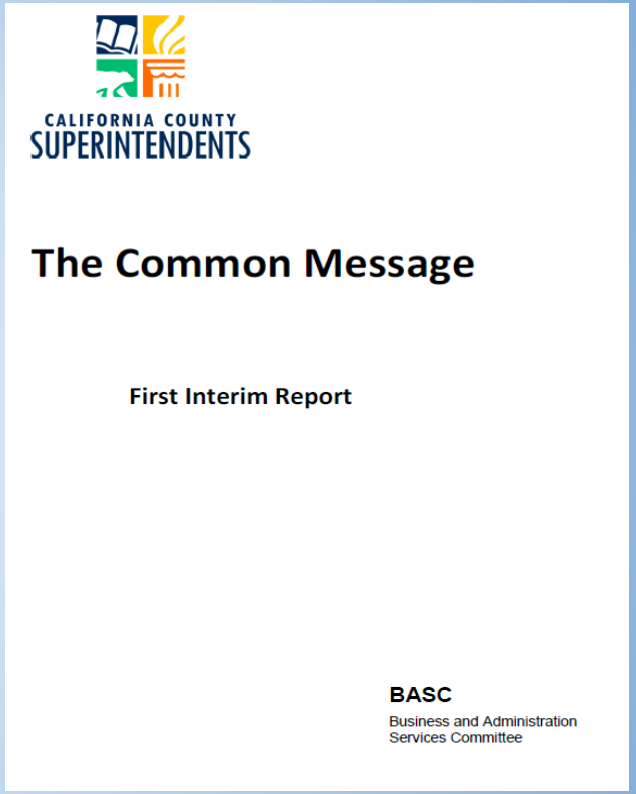
Below are legal considerations and "best practices" to help with the First Interim report.

Accounts Receivable/Accounts Payable

The California School Accounting Manual (CSAM) defines "accounts receivable" as amounts due from private persons, firms, and corporations. LEAs may inadvertently err on the side of overstating the balance of their accounts receivable.

To enhance the accuracy of your agency's accounts receivable, review the remaining entries recorded in the accounts receivable ledger to ensure they are accurate and meet the CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

The CSAM defines "accounts payable" as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs may understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.



CALIFORNIA COUNTY SUPERINTENDENTS

The Common Message

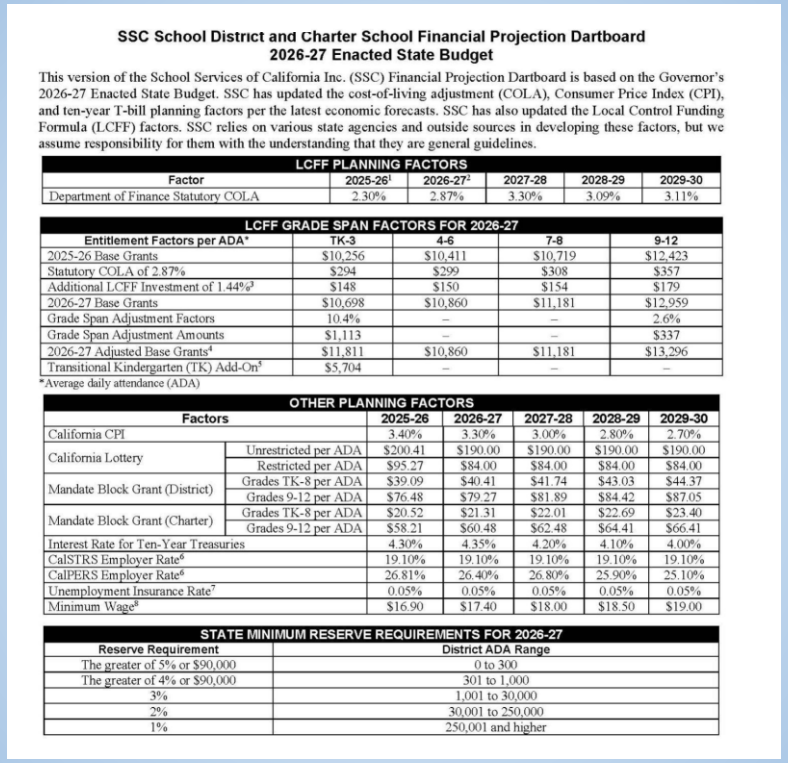
First Interim Report

BASC

Business and Administration Services Committee

- Use the most current and up-to-date resources available

SSC Dartboard



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

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

LCFF PLANNING FACTORS

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

LCFF GRADE SPAN FACTORS FOR 2026-27

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

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

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27

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

- Use the most current and up-to-date resources available

FCMAT LCFF Calculator

LCFF Calculator

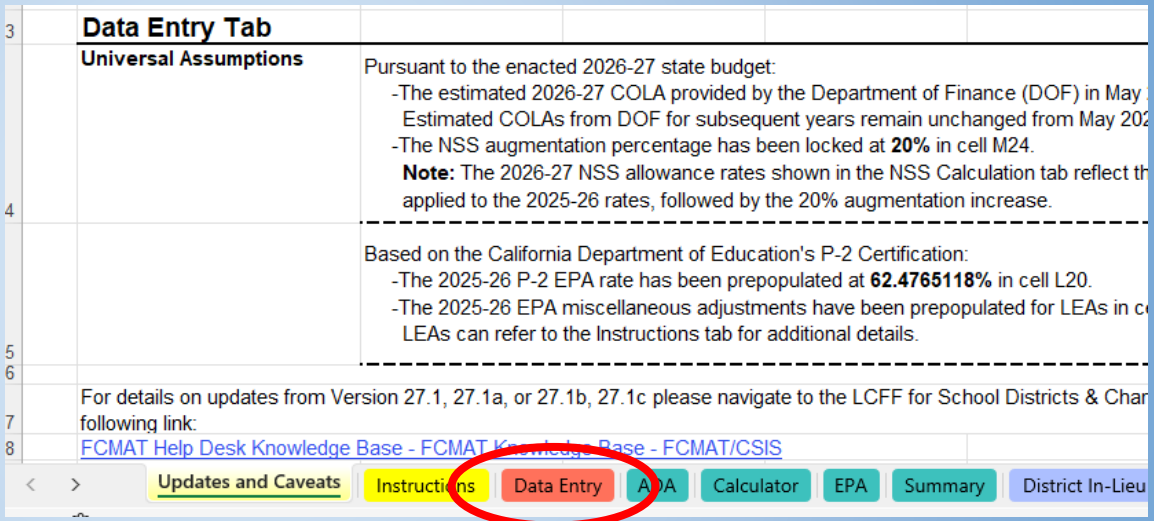
What's needed?

- **LCFF Calculator (Download most current calculator from FCMAT)**
    - COLA
    - EPA %
    - Property Taxes
    - Update Enrollment / ADA
    - Unduplicated Pupil Count

FCMAT Website: **https://www.fcmat.org/lcff**

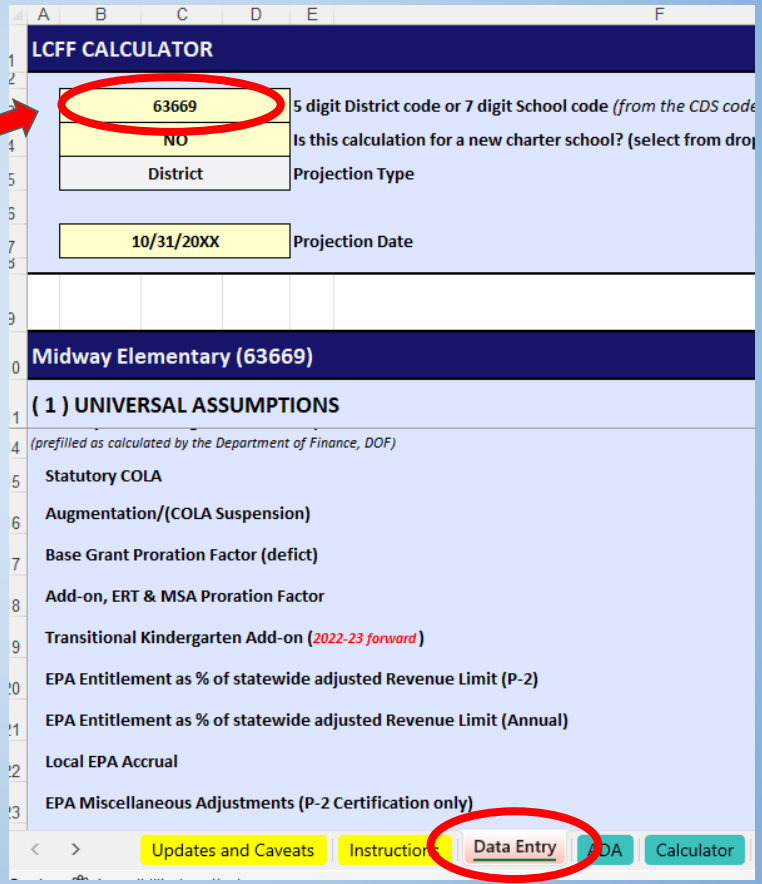
LCFF Calculator

- Use the **Data Entry** tab to enter the district's property tax, enrollment counts, and Average Daily Attendance (ADA) projections



LCFF Calculator

Enter the district's 5-digit district code or 7-digit school code from the CDS code



LCFF Calculator
EPA Entitlement as %

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

Midway Elementa	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	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%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	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%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (*2022-23 forward*)	$ -	$ 2,813	$ 3,044	$ 3,077	$ 3,167	$ 3,265	$ 3,373	$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	26.70046456%	26.70046456%	43.60079485%	43.60079485%	43.60079485%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%	26.70046456%	26.70046456%	43.60079485%	43.60079485%	43.60079485%

LINK

Enter the EPA Entitlement as % from link.
https://www.cde.ca.gov/fg/aa/pa/ratesandinfo.asp

LCFF Calculator
EPA Entitlement as %

EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)

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.

2026–27 Department of Finance (DOF) Preliminary EPA Revenue Amount (Used for 1st, 2nd, and 3rd Quarter EPA Payments)	$12,528,175,780
CDE EPA Entitlement Percentage at Advance (Used for 1st and 2nd Quarter EPA Payments)	43.60079485%
CDE EPA Entitlement Percentage at First Principal Apportionment (P-1) (Used for 3rd Quarter EPA Payment)	TBD in February 2027
2026–27 DOF Final EPA Revenue Amount (Used for 4th Quarter EPA Payments and Annual Recomputation)	TBD in June 2027
CDE EPA Entitlement Percentage at Second Principal Apportionment (P-2) (Used for 4th Quarter EPA Payment)	TBD in June 2027
CDE EPA Entitlement Percentage at Annual (Final)[1]	TBD in February 2028

LCFF Calculator
Property Taxes

Midway Elementary (63669)		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS							
(c) PROPERTY TAXES							
C-1	Estimated Property Taxes (excluding RDA)	$ 985,454	$ 1,368,[illegible]5	$ 1,350,251	$ 1,350,251	$ 1,350,251	$ 1,350,251
B-5	Redevelopment Agency Local Revenue	$ -	$ -				
	Less In-Lieu Property Tax Transfer	$ -	$ (11,362)	$ -	$ -	$ -	$ -
	Total Local Revenue	$ 985,454	$ 1,357,033	$ 1,350,[illegible]	$ 1,350,251	$ 1,350,251	$ 1,350,251

Property Taxes- Enter the most current property tax estimates. County of Kern Form J-29 is available on the District Advisory website.

District Advisory Website: **https://kern.org/fiscal-support/district-advisory-services/funding-information/**

Property Taxes- County of Kern Form J-29

County of Kern
Form J-29
June 30, 2026

REPORT OF THE ANNUAL AMOUNT OF TAXES TO BE COLLECTED AND DISTRIBUTED
FOR THE FISCAL YEAR 2025-26, ENDING JUNE 30, 2026

	CDS	NAME OF DISTRICT	8021 HOMEOWNERS SUBVENTION	8022 TIMBER	8041 TOTAL SECURED	8041 IMPOUND RELEASE	8042 CURRENT UNSECURED	8043 TOTAL PRIOR	8044 SUPPLEMENTAL	8045 NEGTIVE ERAF SHIFT	TOTAL ALLOCATION	OTHER	8047 RESIDUAL DISTRIBUTION
15	63313	ARVIN UNION ELEMENTARY	21,580	0	3,033,532	0	438,573	40,193	123,491	(397,093)	3,260,276	45,697	198,948
15	63321	BAKERSFIELD CITY ELEMENTARY	146,269	0	26,055,398	0	2,764,440	317,988	987,313	(2,756,170)	27,515,240	284,219	2,247,095
15	63339	BEARDSLEY ELEMENTARY	35,394	0	6,348,329	0	1,037,341	21,302	65,911	(649,038)	6,859,239	0	0
15	63357	BLAKE ELEMENTARY	401	0	81,410	0	9,267	178	736	(8,236)	83,757	0	0
15	63370	BUTTONWILLOW UNION ELEMENTARY	4,285	0	818,549	0	99,706	3,704	10,623	(83,595)	853,273	0	0
15	63388	CALIENTE UNION ELEMENTARY	1,604	0	300,839	0	32,698	1,613	2,255	(30,758)	308,250	0	0
15	63404	DELANO UNION ELEMENTARY	28,893	0	5,071,715	0	548,109	88,627	278,834	(512,928)	5,503,249	14,515	988,860
15	63420	DI GIORGIO ELEMENTARY	3,228	0	590,030	0	65,892	2,519	8,375	(59,660)	610,383	0	0
15	63438	EDISON ELEMENTARY	9,488	0	1,714,161	0	182,952	13,719	38,010	(174,095)	1,784,235	0	0
15	63446	ELK HILLS ELEMENTARY	753	0	143,784	11,139	18,893	1,926	5,715	(14,535)	167,673	0	0
15	63461	FAIRFAX ELEMENTARY	13,684	0	2,091,382	0	262,506	28,654	93,439	(245,895)	2,243,770	2,959	7,641
15	63479	FRUITVALE ELEMENTARY	33,300	0	6,020,062	0	667,418	33,652	106,453	(611,697)	6,249,189	0	0
15	63487	GENERAL SHAFTER ELEMENTARY	18,328	0	3,320,782	112,799	342,473	281	0	0	3,794,663	0	0
15	63503	GREENFIELD UNION ELEMENTARY	36,234	0	6,352,876	20,161	661,296	98,471	310,874	(642,640)	6,837,272	0	0
15	63545	KERNVILLE UNION ELEMENTARY	12,611	36	2,368,055	4,333	255,996	8,645	26,566	(239,992)	2,436,250	0	0
15	63552	LAKESIDE UNION ELEMENTARY	20,476	0	3,666,004	120,820	375,003	16,701	56,605	(370,894)	3,884,715	0	0
15	63560	LAMONT ELEMENTARY	9,037	0	1,490,760	0	169,114	29,789	93,074	(160,067)	1,631,708	0	0
15	63586	LINNS VALLEY-POSO FLAT UNION	1,165	7	345,761	0	27,624	(33)	0	0	374,522	0	0
15	63594	LOST HILLS UNION ELEMENTARY	13,815	0	2,412,439	0	292,309	8,954	27,822	(262,042)	2,493,296	0	0
15	63610	MAPLE ELEMENTARY	3,435	0	640,846	1,702	74,852	3,048	9,918	(64,751)	669,049	0	0
15	63651	MCKITTRICK ELEMENTARY	10,006	0	1,878,648	0	209,464	640	0	0	2,098,757	0	0
15	63669	MIDWAY ELEMENTARY	5,946	0	949,440	276,586	117,918	361	0	0	1,350,251	0	0
15	63693	NORRIS ELEMENTARY	37,207	0	6,556,850	0	676,450	44,024	144,957	(666,900)	6,792,587	0	0
15	63362	PANAMA-BUENA VISTA ELEMENTARY	122,473	0	21,675,883	0	2,299,247	202,430	653,480	(2,197,617)	22,755,895	0	0
15	63719	POND UNION ELEMENTARY	6,015	0	1,107,419	0	131,284	2,317	6,099	(112,000)	1,141,134	0	0
15	63578	RICHLAND LERDO UNION ELEMENTARY	23,408	0	4,207,738	0	422,805	37,232	109,633	(425,728)	4,375,088	0	291,155
15	73544	RIO-BRAVO - GREELEY UNION ELEMENTARY	34,013	0	6,108,167	61,387	622,689	11,326	35,590	(622,283)	6,250,889	0	0
15	63750	ROSEDALE UNION ELEMENTARY	63,253	0	11,282,025	8,045	1,197,015	67,170	215,972	(1,141,018)	11,692,462	0	0
15	63768	SEMITROPIC ELEMENTARY	5,296	0	981,840	0	110,623	1,828	5,308	(99,254)	1,005,642	0	0
15	63784	SOUTH FORK UNION ELEMENTARY	2,803	0	517,659	0	55,588	3,619	11,898	(52,368)	539,199	0	0
15	63792	STANDARD ELEMENTARY	36,787	0	6,698,649	0	777,715	32,636	104,497	(685,669)	6,964,615	0	0
15	63800	TAFT CITY ELEMENTARY	30,445	0	5,691,623	27,978	674,169	26,396	82,545	(575,168)	5,957,987	0	147,178
15	63834	VINELAND ELEMENTARY	4,519	0	620,403	0	90,655	7,094	22,912	(82,741)	662,843	0	0
15	63842	WASCO UNION ELEMENTARY	20,856	1	3,739,780	0	437,363	37,956	120,662	(378,219)	3,978,400	0	746,950
		ELEMENTARY DISTRICT SUBTOTAL	**817,004**	**45**	**144,882,836**	**644,949**	**16,149,448**	**1,194,963**	**3,759,567**	**(14,323,050)**	**153,125,762**	**347,390**	**4,627,828**
15	63412	DELANO JOINT UNION HIGH	32,953	0	8,553,426	0	654,585	44,745	139,042	(602,357)	8,822,395	14,067	958,343
15	63529	KERN JOINT UNION HIGH	909,782	45	165,551,654	0	17,926,096	473,988	1,447,794	(16,811,004)	169,498,355	316,825	2,616,895
15	63818	TAFT UNION HIGH	54,447	0	8,038,439	0	1,235,333	16,618	39,413	(1,042,732)	8,341,518	0	39,339
15	63859	WASCO UNION HIGH	50,986	1	9,491,494	0	1,089,345	21,441	63,368	(959,734)	9,756,901	0	646,416
		HIGH SCHOOL DISTRICT SUBTOTAL	**1,048,167**	**46**	**191,635,014**	**0**	**20,905,359**	**556,792**	**1,689,618**	**(19,415,826)**	**196,419,170**	**330,891**	**4,260,994**
15	75168	EL TEJON UNIFIED	29,750	0	5,991,413	6,436	590,501	7,822	24,642	(561,736)	6,088,829	0	0
15	63628	MARICOPA UNIFIED	10,125	0	1,437,490	0	179,130	156,141	543,696	(148,743)	2,177,838	0	0
15	73908	MCFARLAND UNIFIED	33,202	0	6,029,313	247,563	692,906	37,455	115,402	(615,173)	6,540,668	0	585,680
15	63677	MOJAVE UNIFIED	114,481	0	8,786,662	0	2,122,897	35,409	94,325	(2,108,976)	9,044,798	0	1,863,041
15	63685	MUROC UNIFIED	28,821	0	2,639,619	0	631,392	20,394	58,661	(541,699)	2,837,190	0	0
15	63776	SOUTHERN KERN UNIFIED	65,802	0	10,649,567	0	1,214,948	38,035	120,232	(1,199,243)	10,889,340	0	0
15	73742	SIERRA SANDS UNIFIED	30,249	0	5,843,790	0	622,265	56,033	178,090	(578,193)	6,152,234	0	3,817,844
15	63826	TEHACHAPI UNIFIED	84,162	21	12,568,684	0	1,657,547	52,904	149,038	(1,553,510)	12,958,845	99,061	395,992
		UNIFIED SCHOOL DISTRICT SUBTOTAL	**396,593**	**21**	**53,946,538**	**253,999**	**7,711,586**	**404,192**	**1,284,086**	**(7,307,273)**	**56,689,742**	**99,061**	**6,662,557**
15		**COUNTY DISTRICT TOTALS**	**2,261,765**	**112**	**390,464,389**	**898,949**	**44,766,392**	**2,155,947**	**6,733,271**	**(41,046,150)**	**406,234,674**	**777,342**	**15,551,378**
15	86010	EDUCATION	136,118	5	23,810,414	0	2,642,928	130,619	405,544	0	27,125,627	35,095	767,980

District Advisory Website: **https://kern.org/fiscal-support/district-advisory-services/funding-information/**

LCFF Calculator
Enrollment & Unduplicated Pupil Count

Enrollment: Enter CBEDs projections

Midway Elementary (63669)		2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS						
(e) UNDUPLICATED PUPIL PERCENTAGE						
A-1 / A-3	District Enrollment	63	85	85	85	85
A-2 / A-4	COE Enrollment	-				
	Total Enrollment	63	85	85	85	85
B-1 / B-3	District Unduplicated Pupil Count	30	44	44	44	44
B-2 / B-4	COE Unduplicated Pupil Count	-				
	Total Unduplicated Pupil Count	30	44	44	44	44
	Single Year Unduplicated Pupil Percentage	47.62%	51.76%	51.76%	51.76%	51.76%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	55.90%	51.17%	50.64%	51.76%	51.76%

Unduplicated Pupil Count: Enter Calpads projections

LCFF Calculator
Average Daily Attendance (ADA)

Midway Elementary (63669)		2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS						
(f) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for the ~~Transitional Kindergarten~~ Add-on ONLY:						
G-10	**TK (Effective 2022-23)**	0.98	1.82	1.82	1.82	1.82
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option						
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class					
B-1, D-5	**Grades TK-3**	5.65	20.14	20.14	20.14	20.14
B-1, D-5	**Grades 4-6**	7.53	11.63	11.63	11.63	11.63
B-1, D-5	**Grades 7-8**	7.00	6.57	6.57	6.57	6.57
B-1, D-5	**Grades 9-12**	-				
	TOTAL CURRENT YEAR ADA	20.18	38.34	38.34	38.34	38.34
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment)	-				
	DISTRICT TOTAL	20.18	38.34	38.34	38.34	38.34
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)					
E-2, E-3	**Grades TK-3**	-				
E-2, E-3	**Grades 4-6**	-				
E-2, E-3	**Grades 7-8**	-				
E-2, E-3	**Grades 9-12**	-				
	COUNTY TOTAL	-	-	-	-	-
	RATIO: District ADA-to-Enrollment	32.03%	45.11%	45.11%	45.11%	45.11%
	RATIO: County ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%	0.00%

TK ADA: Enter projected ADA for TK Only

Enter projected ADA by grade span for each applicable category

LCFF Calculator

Midway Elementary (63669)		2025-26	2026-27	2027-28	2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS						
(c) PROPERTY TAXES						
C-1	**Estimated Property Taxes (excluding RDA)**	$ 1,368,39	$ 1,350,251	$ 1,350,251	$ 1,350,251	$ 1,350,251
B-5	**Redevelopment Agency Local Revenue**	$ -				
	Less In-Lieu Property Tax Transfer	$ (11,362)	$ -	$ -	$ -	$ -
	Total Local Revenue	$ 1,357,033	$ 1,350,251	$ 1,350,251	$ 1,350,251	$ 1,350,251
(e) UNDUPLICATED PUPIL PERCENTAGE						
A-1 / A-3	**District Enrollment**	63	85	85	85	85
A-2 / A-4	**COE Enrollment**	-				
	Total Enrollment	63	85	85	85	85
B-1 / B-3	**District Unduplicated Pupil Count**	30	44	44	44	44
B-2 / B-4	**COE Unduplicated Pupil Count**	-				
	Total Unduplicated Pupil Count	30	44	44	44	44
	Single Year Unduplicated Pupil Percentage	47.62%	51.76%	51.76%	51.76%	51.76%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	55.90%	51.17%	50.64%	51.76%	51.76%
(f) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for the Transitional Kindergarten Add-on ONLY:						
G-10	**TK (Effective 2022-23)**	0.98	1.82	1.82	1.82	1.82
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option						
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class					
B-1, D-5	**Grades TK-3**	5.65	20.14	20.14	20.14	20.14
	Grades 4-6	7.53	11.63	11.63	11.63	11.63
	Grades 7-8	7.00	6.57	6.57	6.57	6.57
	Grades 9-12	-				
	TOTAL CURRENT YEAR ADA	20.18	38.34	38.34	38.34	38.34

LCFF Revenue Summary

	2026-27	2027-28	2028-29	2029-30
General Assumptions				
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	$ 1,350,251	$ 1,350,251	$ 1,350,251	$ 1,350,251
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 7,668	$ 7,668	$ 7,668	$ 7,668
Net State Aid *(excludes Additional State Aid)*	$ -	$ -	$ -	$ -
Additional State Aid	$ 95,884	$ 95,884	$ 95,884	$ 95,884
Total Funding Sources	**$ 1,453,803**	**$ 1,453,803**	**$ 1,453,803**	**$ 1,453,803**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 95,884	$ 95,884	$ 95,884	$ 95,884
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 7,668	$ 7,668	$ 7,668	$ 7,668
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ (6,142)	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 1,350,251	$ 1,350,251	$ 1,350,251	$ 1,350,251
% Change	-1.3259%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-

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

LCFF Revenue
LCAP % to Increase or Improve Services

	2026-27	2027-28	2028-29	2029-30
General Assumptions				
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 618,978	$ 633,742	$ 648,048	$ 662,885
Supplemental and Concentration Grant funding in the LCAP year	$ 44,788	$ 45,784	$ 48,244	$ 49,744
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -	$ -
Percentage to Increase or Improve Services	7.24%	7.22%	7.44%	7.50%

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

- Updated Supplemental and Concentration Grant Target. Monitor the updated target to ensure LCAP funding projections and planned expenditures remain aligned.

Budget Items to Review and Update

Revenue Updates

Verify and Update Revenues

- CDE website
- Grant Awards (GAN)
- LCFF Revenue
- Prior-year carryover balances
- Enacted budget revenues





Expanded Learning Opportunities Program

Funding details for Expanded Learning Opportunities Program.

Funds are apportioned to school districts and charter schools based on prior yea transitional kindergarten through sixth grade (TK-6) and the prior year unduplicat Principal Apportionment. The purpose of these funds is for afterschool and non-s *Code* Section 46120.

Fiscal Year 2026–27

- 2026–27 Funding Profile - Program Description and Funding
- 2026–27 Funding Results - Apportionment(s) and Letter(s)

Fiscal Year 2025–26

- 2025–26 Funding Profile - Program Description and Funding
- 2025–26 Funding Results - Apportionment(s) and Letter(s)

Fiscal Year 2024–25

One-Time Funds to Consider

Resource	SACS Title	Spending
6019	Student Support and Professional Development Discretionary Block Grant (2025-26)	June 30, 2029
6021	Student Support and Professional Development Discretionary Block Grant (2026-27)	June 30, 2032
6211	Literacy Coaches and Reading Specialist Grant Program (2026-27)	June 30, 2031
6212	Literacy Instruction Professional Development 2025	June 30, 2030
7041	2025 Kitchen Infrastructure Upgrades, Staffing, Training, & Procurement Funds (KIT)	June 30, 2028
7042	2025 Kitchen Infrastructure- Food Service Staff Retention & Recruitment (KIT)	June 30, 2028
7435	Learning Recovery Emergency Block Grant (LREBG)	June 30, 2028
7810	Literacy Screenings Professional Development	N/A

Budget Review

What's needed?

- **Budget Report(s)**
  - Run Detail Budget Report (BDX110) by Resource to "Scrub"
  - Review General Ledger (GLD110/115/125) Transactions
  - Analyze Position Control

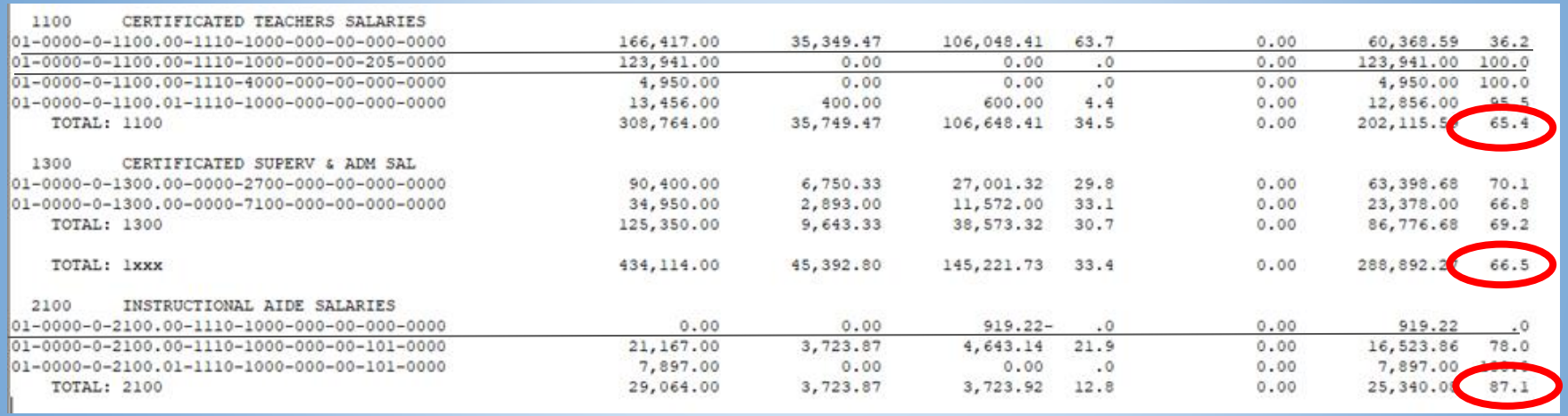
Items to Consider Reviewing

- Salaries and Benefits
- New Bargaining Agreement Costs
- Operating Expenditures (Objects 4XXX-6XXX)
- LCAP Expenditures
- Special Education
- Restricted Programs and Grants

Budget Review

“Scrubbing” the Budget Report

Budget Report - Detail / by Resource

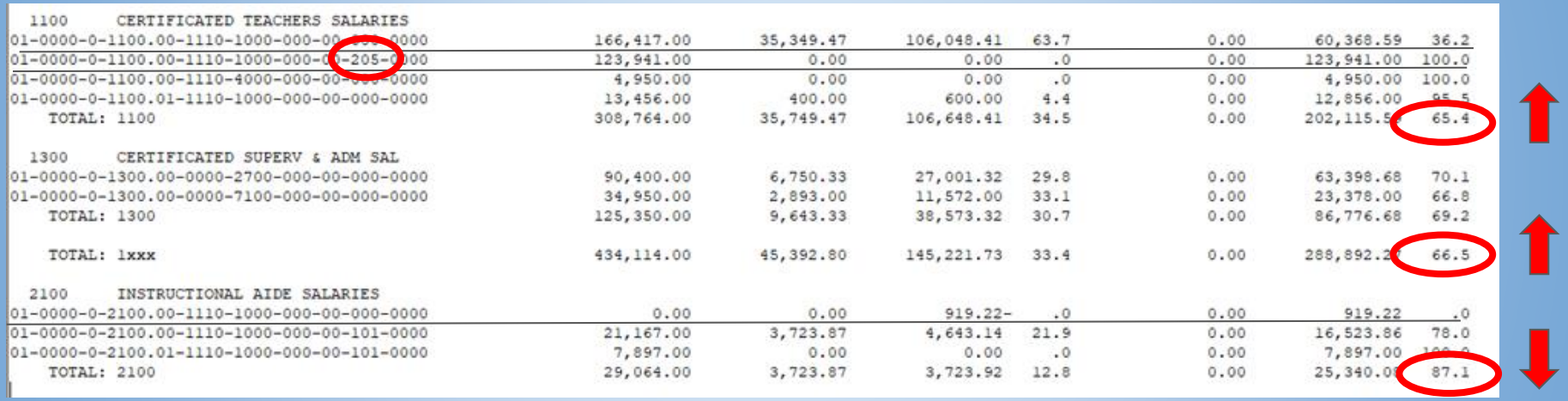


1100 CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-000-0000	166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-00-205-0000	123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-000-0000	4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-000-0000	13,456.00	400.00	600.00	4.4	0.00	12,856.00	95.5
TOTAL: 1100	308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.5	65.4
1300 CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-000-0000	90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-000-0000	34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300	125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx	434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.2	66.5
2100 INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-000-0000	0.00	0.00	919.22-	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-00-101-0000	21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-00-101-0000	7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100	29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.08	87.1

- **Review EACH account line to determine action needed**
  - Adjust Budget
  - Make Cash Transfers
  - LCAP Tracking
  - Sp Ed / Fund 13 Contributions

Budget Review

“Scrubbing” the Budget Report



1100 CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-000-0000	166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-00-205-0000	123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-000-0000	4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-000-0000	13,456.00	400.00	600.00	4.4	0.00	12,856.00	95.5
TOTAL: 1100	308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.5	65.4
1300 CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-000-0000	90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-000-0000	34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300	125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx	434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.2	66.5
2100 INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-000-0000	0.00	0.00	919.22-	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-00-101-0000	21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-00-101-0000	7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100	29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.0	87.1

- Determine Action Needed
  - Adjust Budget
  - Make Cash Transfers

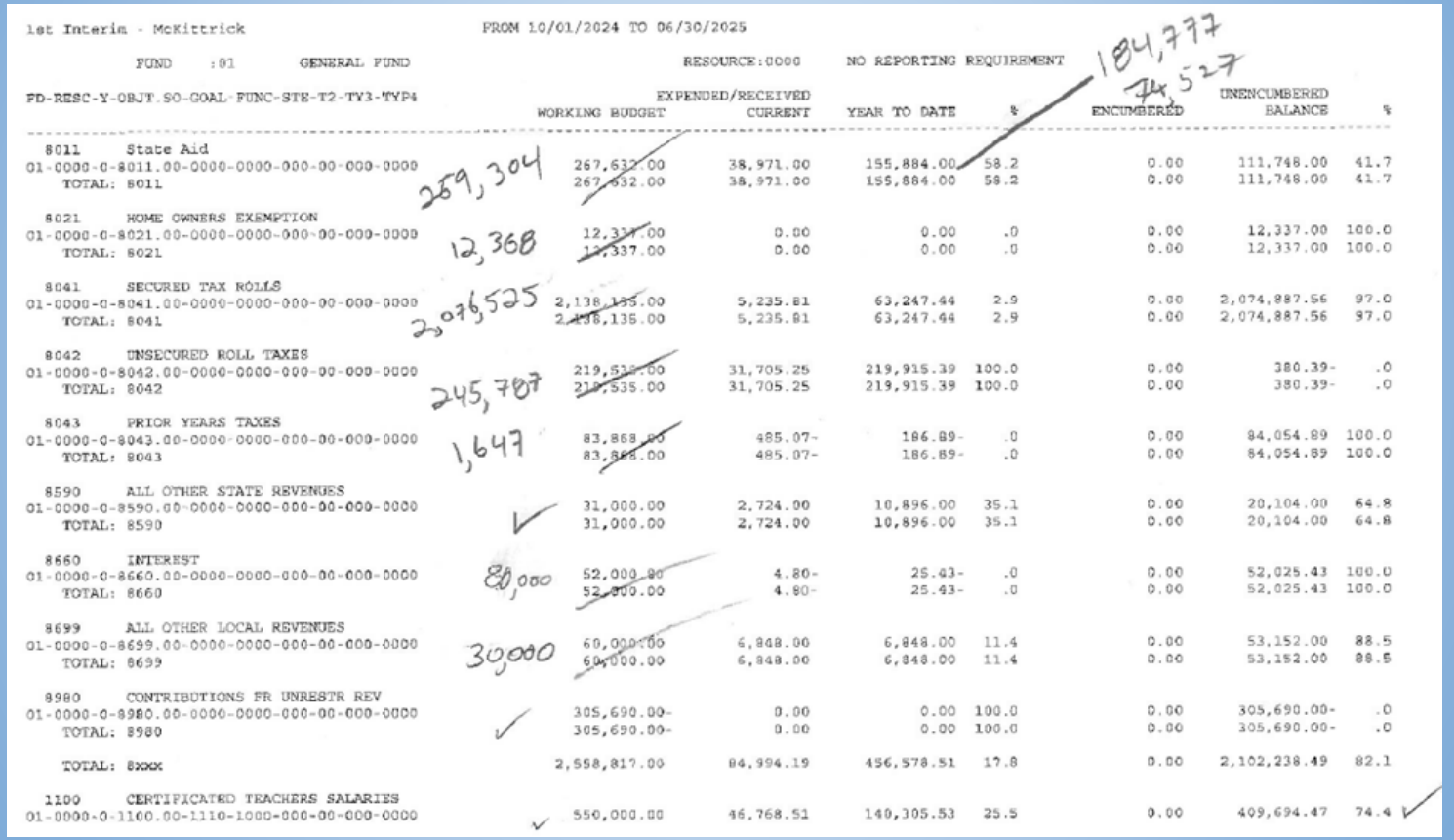
Budget Review

“Scrubbing” the Budget Report

1100 CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-[illegible]-0000	166,417.00	35,349.47	106,048.41	63.7	0.00	60,368.59	36.2
01-0000-0-1100.00-1110-1000-000-00-205-0000	123,941.00	0.00	0.00	.0	0.00	123,941.00	100.0
01-0000-0-1100.00-1110-4000-000-00-[illegible]-0000	4,950.00	0.00	0.00	.0	0.00	4,950.00	100.0
01-0000-0-1100.01-1110-1000-000-00-000-0000	13,456.00	400.00	600.00	4.4	0.00	12,856.00	95.5
TOTAL: 1100	308,764.00	35,749.47	106,648.41	34.5	0.00	202,115.59	65.4
1300 CERTIFICATED SUPERV & ADM SAL							
01-0000-0-1300.00-0000-2700-000-00-000-0000	90,400.00	6,750.33	27,001.32	29.8	0.00	63,398.68	70.1
01-0000-0-1300.00-0000-7100-000-00-000-0000	34,950.00	2,893.00	11,572.00	33.1	0.00	23,378.00	66.8
TOTAL: 1300	125,350.00	9,643.33	38,573.32	30.7	0.00	86,776.68	69.2
TOTAL: 1xxx	434,114.00	45,392.80	145,221.73	33.4	0.00	288,892.27	66.5
2100 INSTRUCTIONAL AIDE SALARIES							
01-0000-0-2100.00-1110-1000-000-00-[illegible]-0000	0.00	0.00	919.22-	.0	0.00	919.22	.0
01-0000-0-2100.00-1110-1000-000-00-101-0000	21,167.00	3,723.87	4,643.14	21.9	0.00	16,523.86	78.0
01-0000-0-2100.01-1110-1000-000-00-101-0000	7,897.00	0.00	0.00	.0	0.00	7,897.00	100.0
TOTAL: 2100	29,064.00	3,723.87	3,723.92	12.8	0.00	25,340.08	87.1

- Determine Action Needed
  - Make Cash Transfers
  - LCAP Tracking

Budget Review



1st Interim - McKittrick — FROM 10/01/2024 TO 06/30/2025

FUND :01 GENERAL FUND — RESOURCE:0000 — NO REPORTING REQUIREMENT

FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	ENCUMBERED	UNENCUMBERED BALANCE	%
8011 State Aid							
01-0000-0-8011.00-0000-0000-000-00-000-0000	267,632.00	38,971.00	155,884.00	58.2	0.00	111,748.00	41.7
TOTAL: 8011	267,632.00	38,971.00	155,884.00	58.2	0.00	111,748.00	41.7
8021 HOME OWNERS EXEMPTION							
01-0000-0-8021.00-0000-0000-000-00-000-0000	12,337.00	0.00	0.00	.0	0.00	12,337.00	100.0
TOTAL: 8021	12,337.00	0.00	0.00	.0	0.00	12,337.00	100.0
8041 SECURED TAX ROLLS							
01-0000-0-8041.00-0000-0000-000-00-000-0000	2,138,135.00	5,235.81	63,247.44	2.9	0.00	2,074,887.56	97.0
TOTAL: 8041	2,138,135.00	5,235.81	63,247.44	2.9	0.00	2,074,887.56	97.0
8042 UNSECURED ROLL TAXES							
01-0000-0-8042.00-0000-0000-000-00-000-0000	219,535.00	31,705.25	219,915.39	100.0	0.00	380.39-	.0
TOTAL: 8042	219,535.00	31,705.25	219,915.39	100.0	0.00	380.39-	.0
8043 PRIOR YEARS TAXES							
01-0000-0-8043.00-0000-0000-000-00-000-0000	83,868.00	485.07-	186.89-	.0	0.00	84,054.89	100.0
TOTAL: 8043	83,868.00	485.07-	186.89-	.0	0.00	84,054.89	100.0
8590 ALL OTHER STATE REVENUES							
01-0000-0-8590.00-0000-0000-000-00-000-0000	31,000.00	2,724.00	10,896.00	35.1	0.00	20,104.00	64.8
TOTAL: 8590	31,000.00	2,724.00	10,896.00	35.1	0.00	20,104.00	64.8
8660 INTEREST							
01-0000-0-8660.00-0000-0000-000-00-000-0000	52,000.00	4.80-	25.43-	.0	0.00	52,025.43	100.0
TOTAL: 8660	52,000.00	4.80-	25.43-	.0	0.00	52,025.43	100.0
8699 ALL OTHER LOCAL REVENUES							
01-0000-0-8699.00-0000-0000-000-00-000-0000	60,000.00	6,848.00	6,848.00	11.4	0.00	53,152.00	88.5
TOTAL: 8699	60,000.00	6,848.00	6,848.00	11.4	0.00	53,152.00	88.5
8980 CONTRIBUTIONS FR UNRESTR REV							
01-0000-0-8980.00-0000-0000-000-00-000-0000	305,690.00-	0.00	0.00	100.0	0.00	305,690.00-	.0
TOTAL: 8980	305,690.00-	0.00	0.00	100.0	0.00	305,690.00-	.0
TOTAL: 8xxx	2,558,817.00	84,994.19	456,578.51	17.8	0.00	2,102,238.49	82.1
1100 CERTIFICATED TEACHERS SALARIES							
01-0000-0-1100.00-1110-1000-000-00-000-0000	550,000.00	46,768.51	140,305.53	25.5	0.00	409,694.47	74.4

Budget Review

Export to Excel

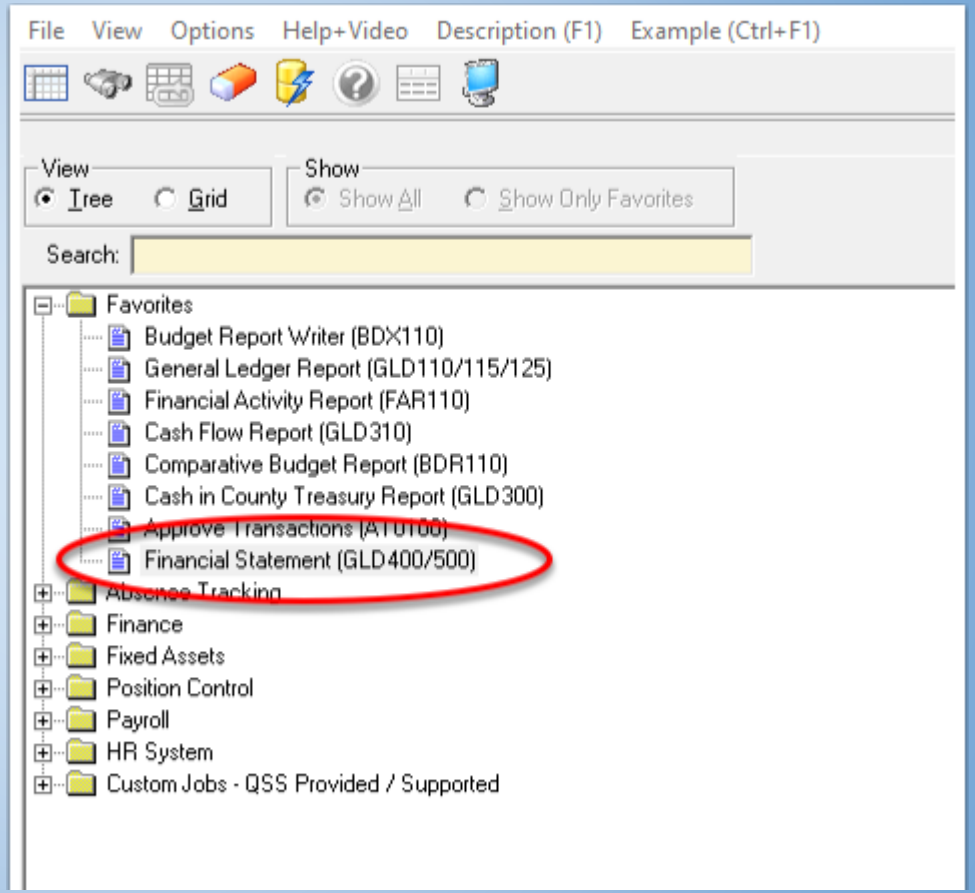
109		WORKING BUDGET	CURRENT (1 Month)	YEAR TO DATE	%	Amt Needed for Remainder of Year	BALANCE	%	Change Needed
110	----------	----------	----------	----------	-------	----------	----------	------	
111	01-0000-0-1100.00-1110-1000-000-00-202-0000	20,000.00	1,264.37	10,802.80	54	10,115	9,197.20	45.9	918
112	01-0000-0-1100.01-1110-1000-000-00-000-0000	7,500.00	800	960	12.8	6,400	6,540.00	87.2	(140)
113	01-0000-0-1100.02-1110-1000-000-00-000-0000	5,000.00	0	0	0	-	5,000.00	100	(5,000)
114	TOTAL: 1100	582,500.00	48,832.88	152,068.33	26.1	-	430,431.67	73.8	
115									
116	1300 CERTIFICATED SUPERV & ADM SAL								
117	01-0000-0-1300.00-1110-2700-000-00-000-0000	169,350.00	10,325.00	41,300.00	24.3	82,600	128,050.00	75.6	(45,450)
118	01-0000-0-1300.00-1110-7100-000-00-000-0000	66,150.00	4,425.00	17,700.00	26.7	35,400	48,450.00	73.2	(13,050)
119	TOTAL: 1300	235,500.00	14,750.00	59,000.00	25	-	176,500.00	74.9	
120									
121	TOTAL: 1xxx	818,000.00	63,582.88	211,068.33	25.8	-	606,931.67	74.1	
122									
123	2100 INSTRUCTIONAL AIDE SALARIES								
124	01-0000-0-2100.00-1110-1000-000-00-000-0000	122,500.00	11,957.21	34,503.68	28.1	95,658	87,996.32	71.8	7,661
125	01-0000-0-2100.00-1110-1000-000-00-201-0000	12,000.00	0	0	0	-	12,000.00	100	(12,000)
126	TOTAL: 2100	134,500.00	11,957.21	34,503.68	25.6	-	99,996.32	74.3	
127									
128	2200 CLASSIFIED SUPPORT SALARIES								
129	01-0000-0-2200.00-1110-3600-000-00-000-0000	55,000.00	3,940.96	15,763.84	28.6	31,528	39,236.16	71.3	(7,708)
130	01-0000-0-2200.00-1110-8100-000-00-000-0000	105,000.00	14,420.70	46,978.24	44.7	115,366	58,021.76	55.2	57,344
131	01-0000-0-2200.01-1110-3600-000-00-000-0000	19,000.00	2,898.45	3,758.40	19.7	23,188	15,241.60	80.2	7,946
132	01-0000-0-2200.01-1110-8100-000-00-000-0000	5,000.00	0	0	0	-	5,000.00	100	(5,000)
133	TOTAL: 2200	184,000.00	21,260.11	66,500.48	36.1	-	117,499.52	63.8	
134									
135	2400 CLERICAL & OFFICE SALARIES								
136	01-0000-0-2400.00-0000-2700-000-00-000-0000	50,150.00	3,748.10	14,992.40	29.8	29,985	35,157.60	70.1	(5,173)
137	01-0000-0-2400.00-0000-7200-000-00-000-0000	21,600.00	1,606.33	6,425.32	29.7	12,851	15,174.68	70.2	(2,324)
138	TOTAL: 2400	71,750.00	5,354.43	21,417.72	29.8	-	50,332.28	70.1	

Financial Statement Clean Up (Balance Sheet)

Board Financial Statement

Run Board Financial Statement

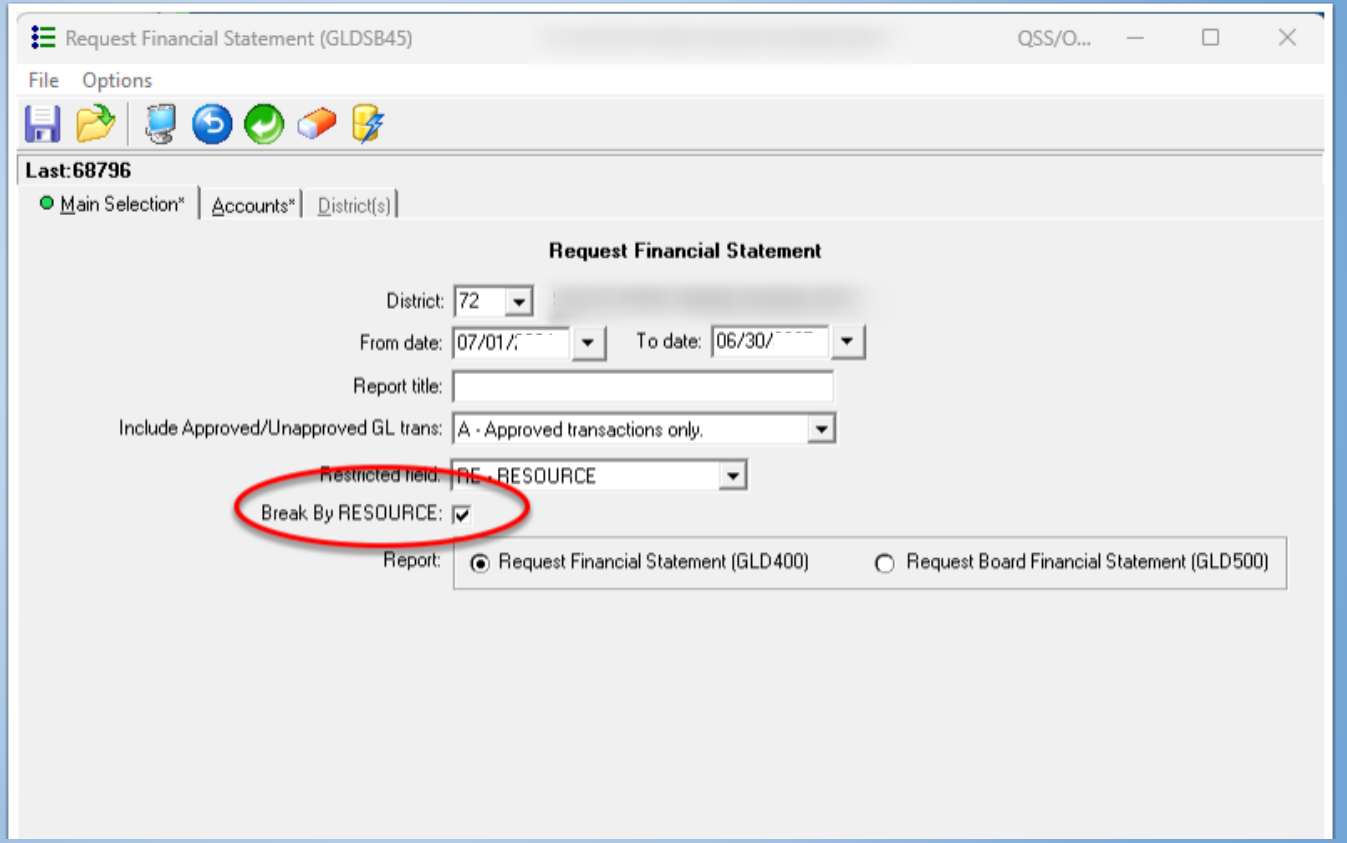
- Job Menu
- GLD400/500



Board Financial Statement

Run Board Financial Statement

- Make sure to run the report and select the option to “Break By Resource”



Accruals and Adjustments

FUND RECONCILIATION

ASSETS AND LIABILITIES :

9110	CASH IN COUNTY TREASURY	1,972,480.17	29,209.82-	1,943,270.35
9130	REVOLVING CASH ACCOUNT	3,000.00	.00	3,000.00
9200	ACCOUNTS RECEIVABLE	23,175.16	23,175.16-	.00
9310	DUE FROM OTHER FUNDS	43,187.96	.00	43,187.96
9500	ACCOUNTS PAYABLE	120,620.59-	120,970.59	350.00
9510	ACCOUNTS PAYABLE CURRENT LIAB	25.97-	792.01-	817.98-
9515	CURRENT LIABILITY STRS	14,928.62	.00	14,928.62
9518	CURRENT LIABILITIES H & W	5,078.60	.00	5,078.60
9519	CURRENT LIABILITIES S.U.I.	3,260.38	761.05	4,021.43
9520	CURRENT LIABILITIES W/C	8,864.31-	4,239.19	4,625.12-
9526	CURRENT LIABILITIES USE TAX	725.71	10.54-	715.17
9550	SISC III MONTHLY HEALTH PAYMEN	52,774.25-	2,908.25	49,866.00-
9560	DEFERRED PAYROLL OPTION	2,993.33-	42,657.91-	45,651.24-
9568	STRS Contribution Refunds	1,458.12-	131.99-	1,590.11-
9590	DUE TO OTHER GOVERNMENTS	1,675.00-	1,675.00	.00
9610	DUE TO OTHER FUNDS	3,949.21-	.00	3,949.21-
* NET YEAR TO DATE FUND BALANCE * *		1,873,475.82 *	34,576.65 *	1,908,052.47 *
9791	FUND BAL-BEGINNING BALANCE	1,873,475.82-	.00	1,873,475.82-
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	34,576.65 *	34,576.65 *

Review outstanding receivables and liabilities and ensure they are accurately recorded and supported. Clear or adjust as needed based on updated information

Deferred Revenue (Object 9650)

FUND RECONCILIATION

ASSETS AND LIABILITIES :

9110	CASH IN COUNTY TREASURY	19,334.73	83,478.96-	64,144.23-
9500	ACCOUNTS PAYABLE	5,709.70-	5,709.70	.00
9526	CURRENT LIABILITIES USE TAX	.91	.00	.91
9650	DEFERRED REVENUE	13,625.94-	.00	13,625.94-
* NET YEAR TO DATE FUND BALANCE * *		.00 *	77,769.26-*	77,769.26-*
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	77,769.26-*	77,769.26-*

Reversing Deferred Revenue

- Debit 9650 Object
- Credit Revenue Object

	Dist	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	Debit	Credit	D
	72	01-6010-0-9650.00-0000-0000-000-00-000-0000	13,625.94		
▶ 2	72	01-6010-0-8590.00-0000-0000-000-00-000-0000		13,625.94	

Due To / Due From (Object 9310/9610)

- Analyze cash balances and review Due to/ Due From
- Process Inter-fund transfers to clear

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
	FUND RECONCILIATION			
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	9,444,023.77	4,083,879.30-	5,360,144.47
9120	CASH IN BANK	3,000.00	.00	3,000.00
9130	REVOLVING CASH ACCOUNT	10,000.00	.00	10,000.00
9200	ACCOUNTS RECEIVABLE	543,010.65	292,826.19-	250,184.46
9290	DUE FROM OTHER GOVERNMENTS	14,018,344.10	13,987,242.15-	31,101.95
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9310	DUE FROM OTHER FUNDS	155,507.34	144,351.50	299,858.84
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9330	PREPAID EXPENDITURES	20,161.65	89,119.48	109,281.13
9500	ACCOUNTS PAYABLE	1,354,989.60-	1,315,389.02	39,600.58-
9505	REFUND CLEARING ACCOUNT		594.23-	594.23-
9506	Stale Dated Warrant Liability	9,702.91-	1,388.84-	11,091.75-
9509	ACCOUNTS PAYABLE SET UP		1,219,400.51-	1,219,400.51-
9510	ACCOUNTS PAYABLE CURRENT LIAB	580.67	3,948.47-	3,367.80-
9515	CURRENT LIABILITY STRS	394.26-	.00	394.26-
9518	CURRENT LIABILITIES H & W		2,464.52	2,464.52
9519	CURRENT LIABILITIES S.U.I.	78,130.93-	91,610.75-	169,741.68-
9520	CURRENT LIABILITIES W/C	105,221.57-	41,131.99-	146,353.56-
9522	CURRENT LIABILITIES MEDICARE	125.69-	.00	125.69-
9526	CURRENT LIABILITIES USE TAX	11.43	1,537.01-	1,525.58-
9550	SISC III MONTHLY HEALTH PAYMEN	785,483.27-	10,618.29-	796,101.56-
9560	DEFERRED PAYROLL OPTION	1,408,588.55-	46,319.65	1,362,268.90-
9590	DUE TO OTHER GOVERNMENTS	89,023.38-	14,193.00	74,830.38-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9610	DUE TO OTHER FUNDS		2,445.00-	2,445.00-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9650	DEFERRED REVENUE	267,584.45-	.00	267,584.45-
* NET YEAR TO DATE FUND BALANCE * *		11,508,146.46 *	14,705,746.08-*	3,197,599.62-*
9791	FUND BAL-BEGINNING BALANCE	11,508,146.46-	.00	11,508,146.46-
* EXCESS REVENUES/(EXPENDITURES) * *		.00 *	14,705,746.08-*	14,705,746.08-*

SISC Health & Welfare (Object 9550)

- Monitor object 9550 SISC Health & Welfare liability account
- Theoretically, this liability account should have a credit balance of the next monthly payment to SISC

UNRESTRICTED/RESTRICTED COMBINED — FUND: 01 GENERAL FUND — RESOURCE: 0000 NO REPORTING REQUIREMENT

FUND RECONCILIATION

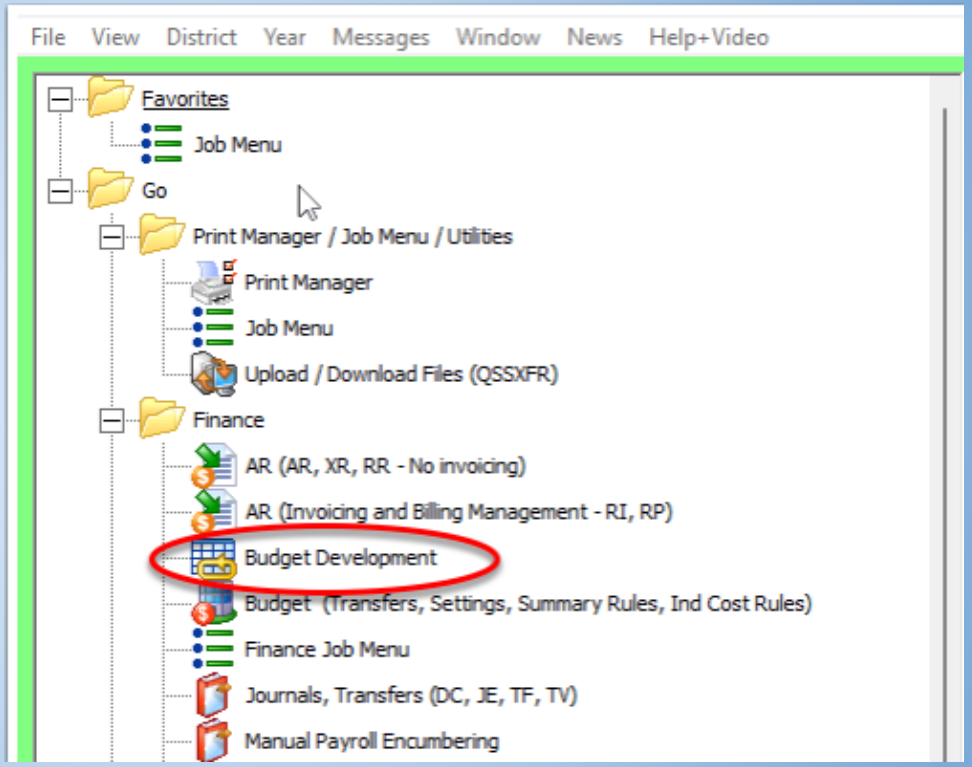
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	10,647,227.14	4,539,010.91	15,186,238.05
9120	CASH IN BANK	33,900.43	.00	33,900.43
9200	ACCOUNTS RECEIVABLE	76,563.43	76,524.76-	38.67
9209	ACCOUNTS RECEIVABLE SET UP		23,366.16	23,366.16
9290	DUE FROM OTHER GOVERNMENTS	515,764.00	515,764.00-	.00
9299	DUE FROM GRANTOR GOVT (A/R SET		465,890.00	465,890.00
9500	ACCOUNTS PAYABLE	463,053.69-	463,053.69	.00
9506	Stale Dated Warrant Liability		1,706.79-	1,706.79-
9509	ACCOUNTS PAYABLE SET UP		123,475.07-	123,475.07-
9510	ACCOUNTS PAYABLE CURRENT LIAB		1,251.85-	1,251.85-
9518	CURRENT LIABILITIES H & W		272.68-	272.68-
9519	CURRENT LIABILITIES S.U.I.	992.56	3,317.03	4,309.59
9520	CURRENT LIABILITIES W/C	[illegible]	[illegible]	[illegible]
9550	SISC III MONTHLY HEALTH PAYMEN	140,342.00-	44,356.51-	184,698.51-
[illegible]	DEFERRED PAYROLL OPTION	96,779.75-	25,141.83-	121,921.58-
9568	STRS Contribution Refunds	40.86	347.02-	306.16-
9569	Summer Assistance	20,908.12-	9.20-	20,917.32-
9590	DUE TO OTHER GOVERNMENTS	3,150.00-	3,150.00	.00
9599	DUE TO GRANTOR GOVT (A/P SETUP		48,779.00-	48,779.00-
9610	DUE TO OTHER FUNDS	118,038.69-	118,038.69	.00
* NET YEAR TO DATE FUND BALANCE * *				

How to Create a Budget Development Model

Budget Development Model

Creating a Model

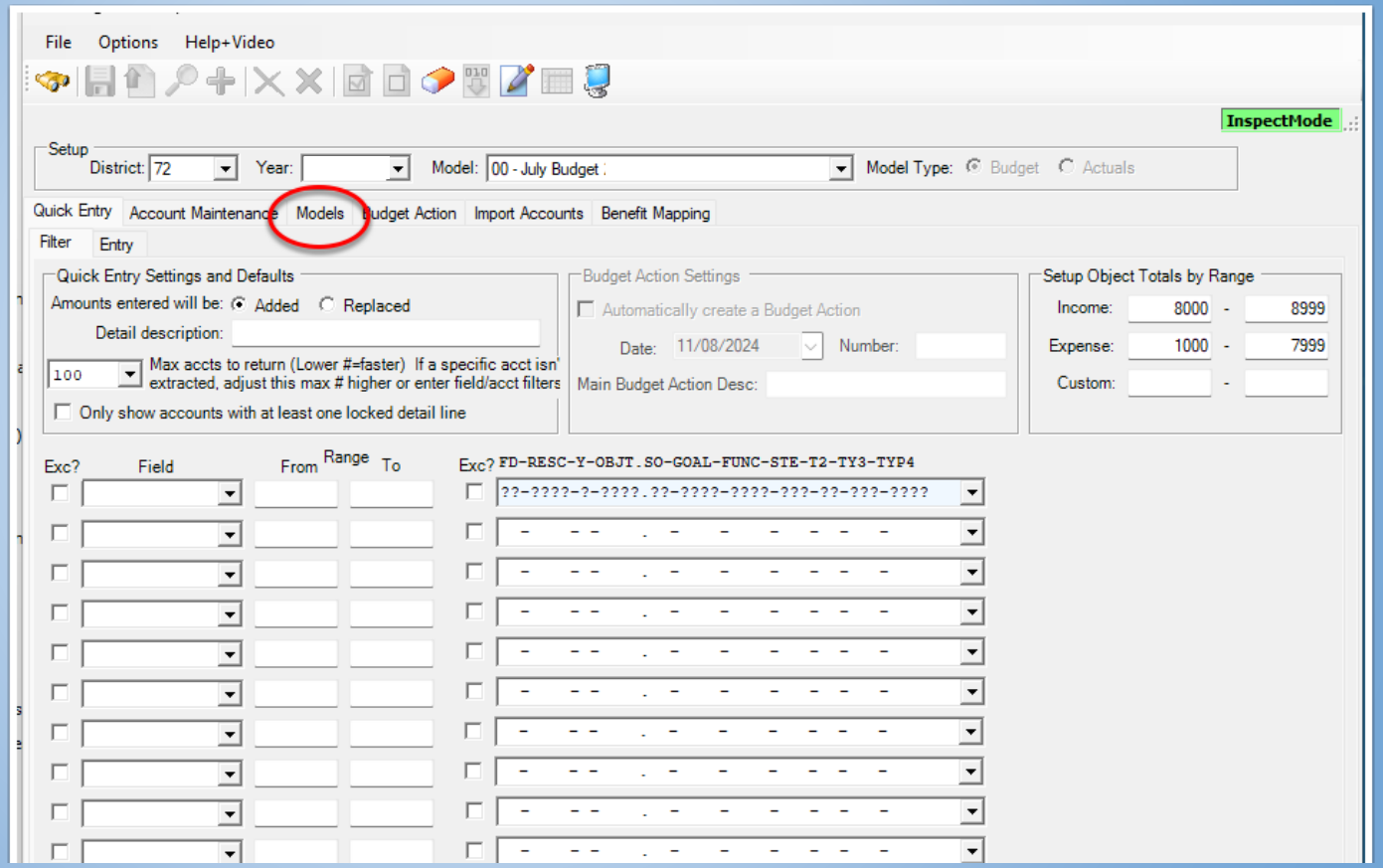
- Job Menu
- Open Budget Development



Budget Development Model

Creating a Model

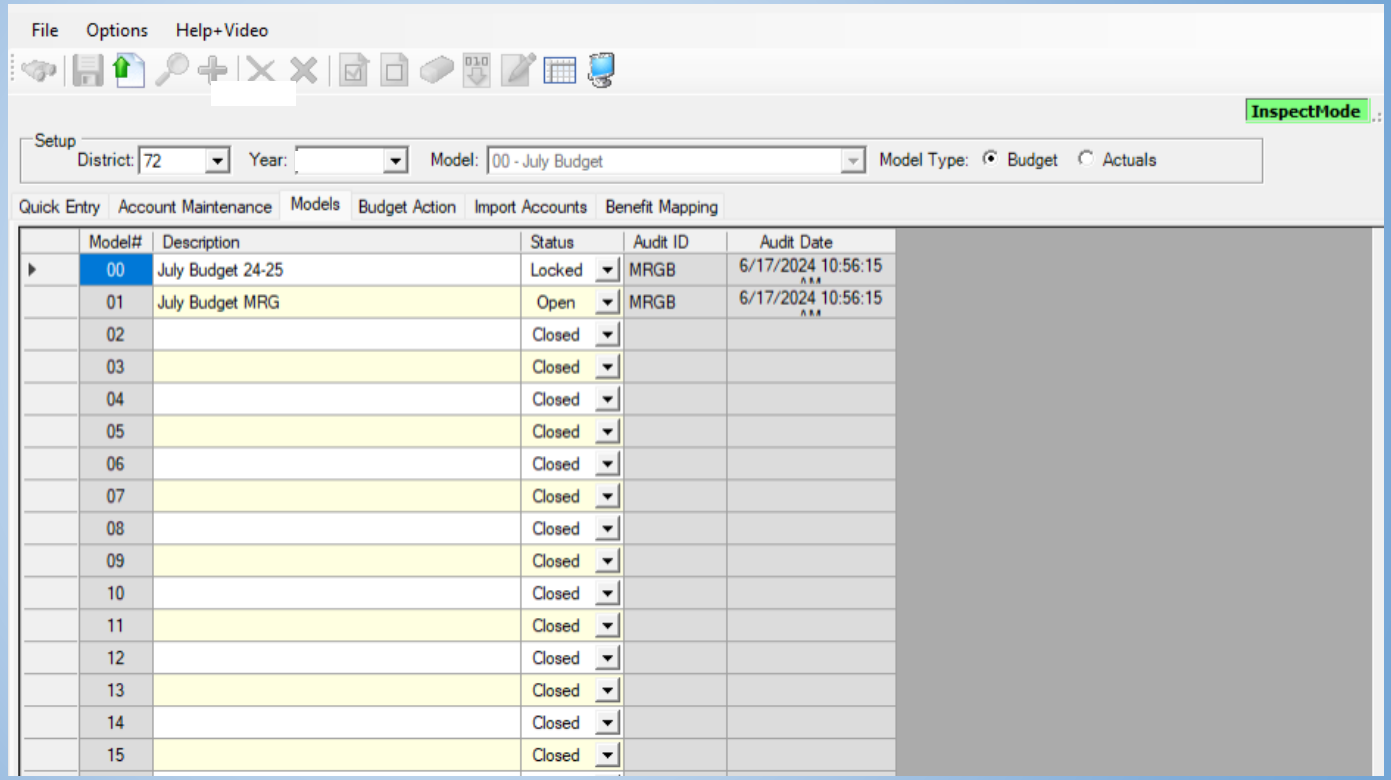
- Click on the Models tab



Budget Development Model

Creating a Model

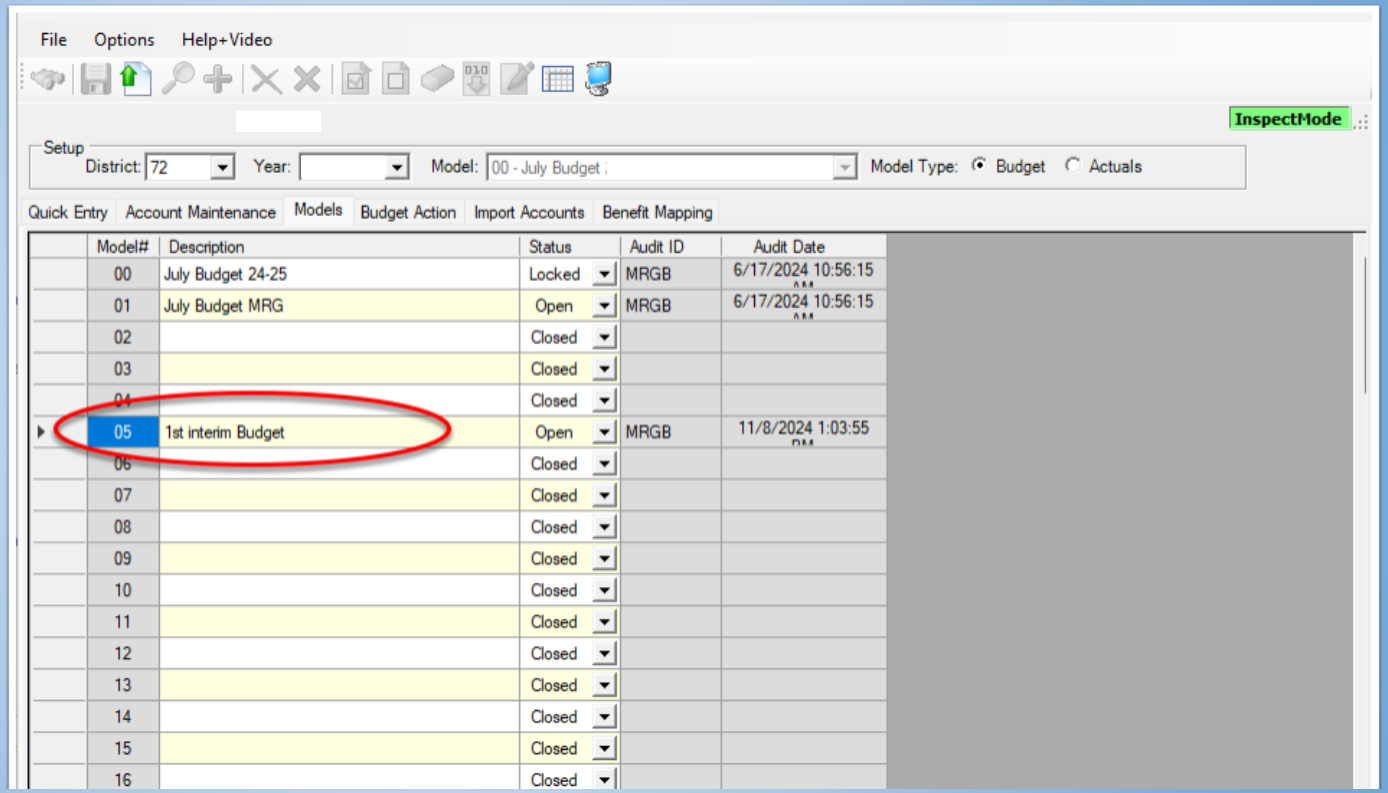
- Make sure you are in the current fiscal year
- You will see all the models you have previously created



Budget Development Model

Creating a Model

- Select any blank numbered slot and click the green arrow “change” icon
- Type in the name of your 1st interim model
- Make sure to leave Status as “open”

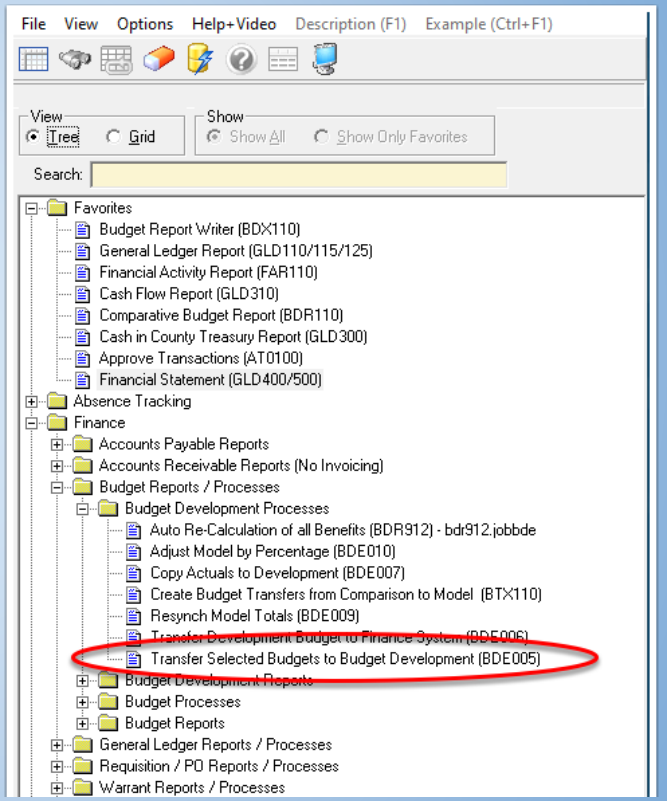


How to Transfer Selected Budgets to Budget Development Model

Transfer Selected Budgets to Budget Model

Transfer Budget to Model

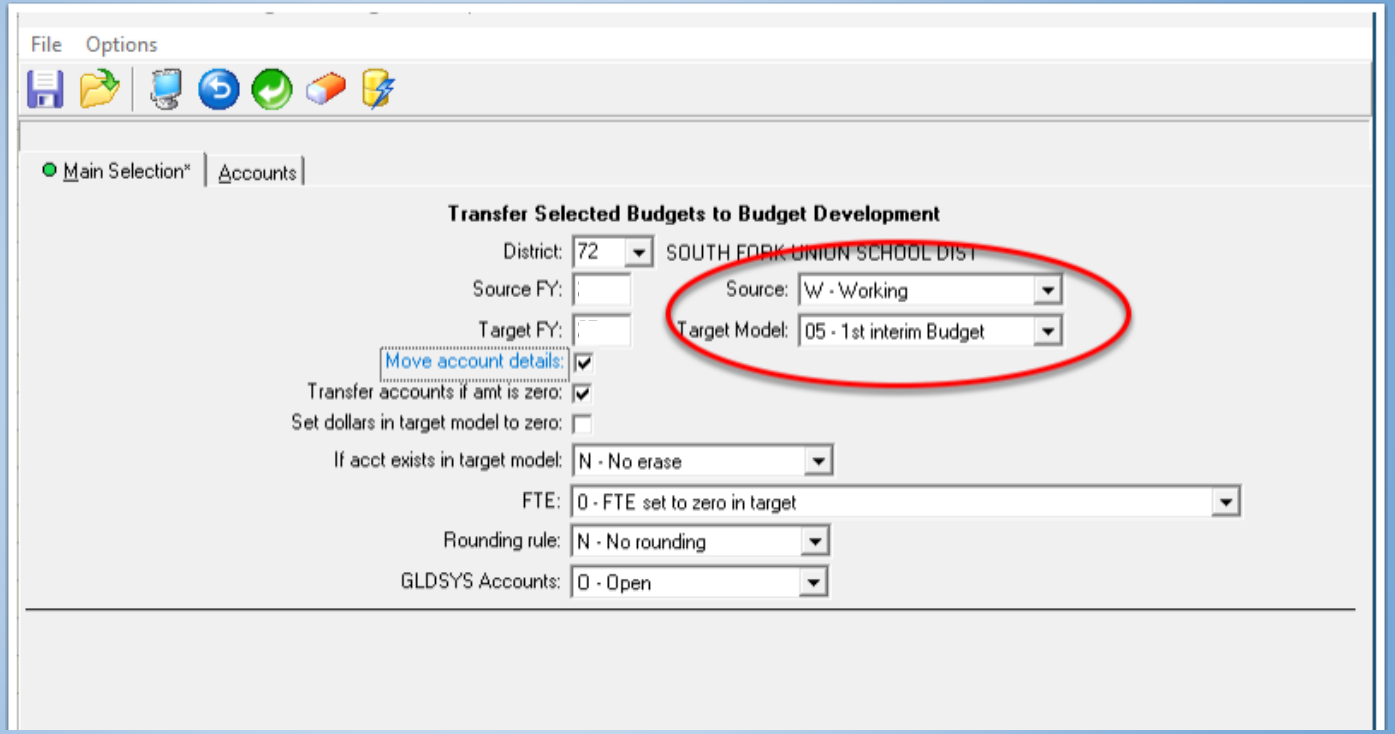
- We will transfer a copy of the working budget to the model we just created
- Open the Transfer Selected Budgets to Budget Development
  BDE005



Transfer Selected Budgets to Budget Model

Transfer Budget to Model

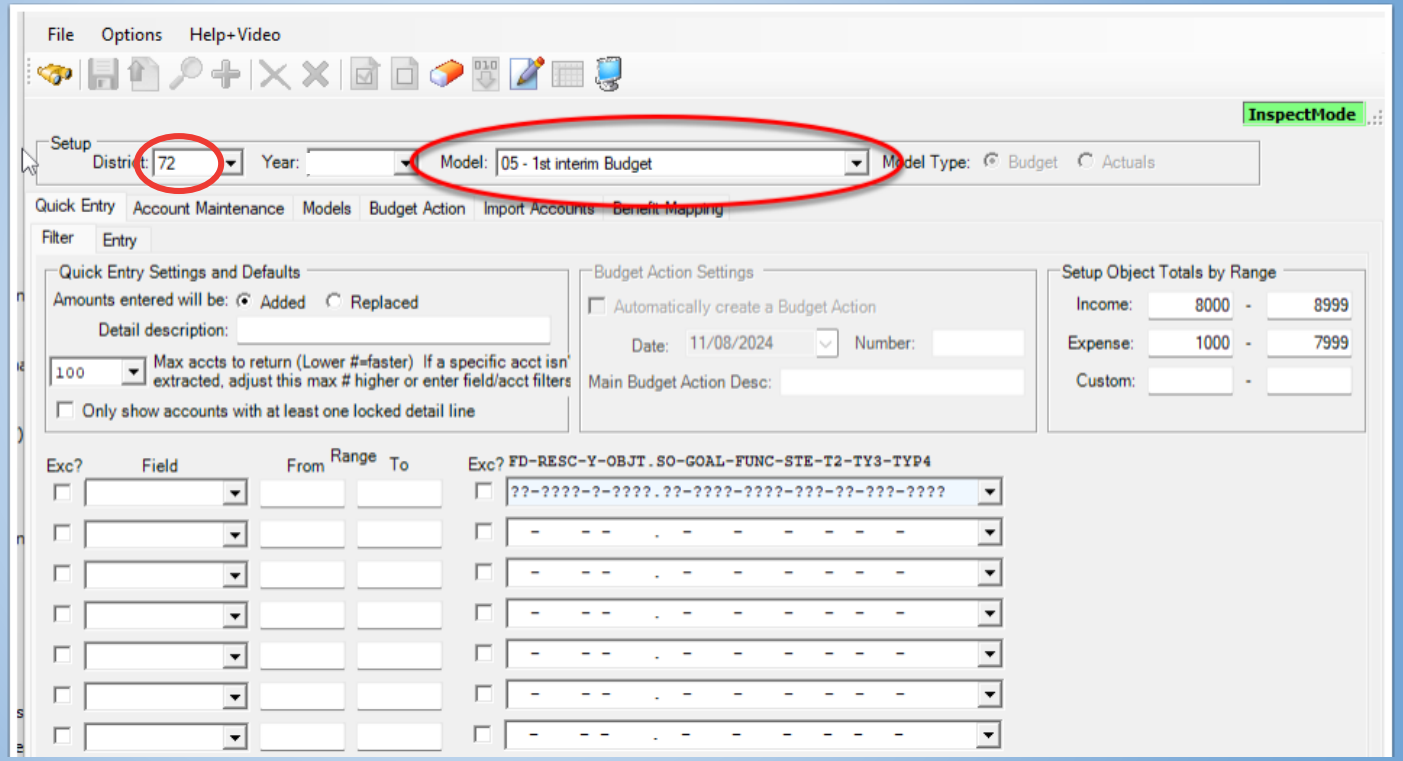
- Make sure Source FY is the current fiscal year as well as Target
- Make sure Move account details is checked
- Select the working budget as your Source
- Select the Target Model created for your 1st interim



Transfer Selected Budgets to Budget Model

Transfer Budget to Model

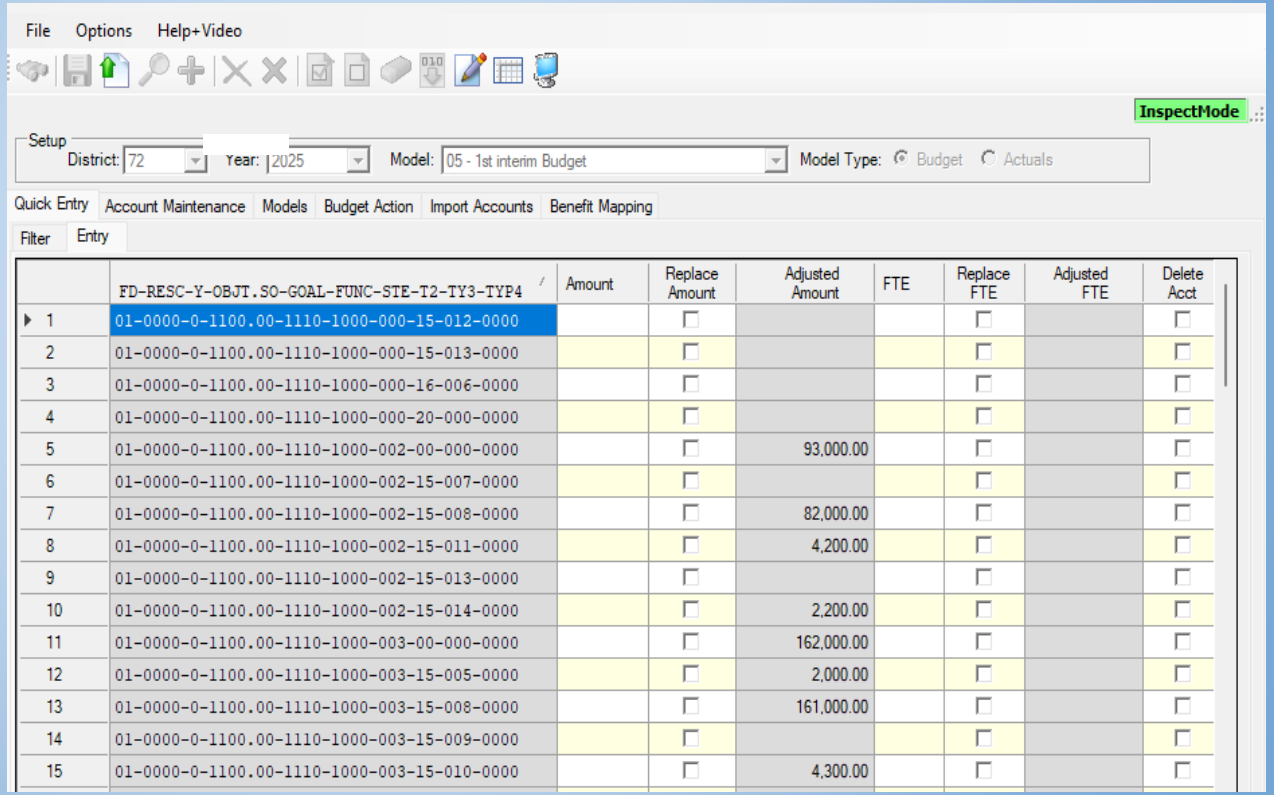
- Go back to Budget Development
- Choose the 1st Interim model
- Then hit the binocular “search” icon



Transfer Selected Budgets to Budget Model

Transfer Budget to Model

- The search results should show that there are account lines and budget amounts in that model
- If it says no accounts found, something went wrong and you'll need to transfer your working budget again



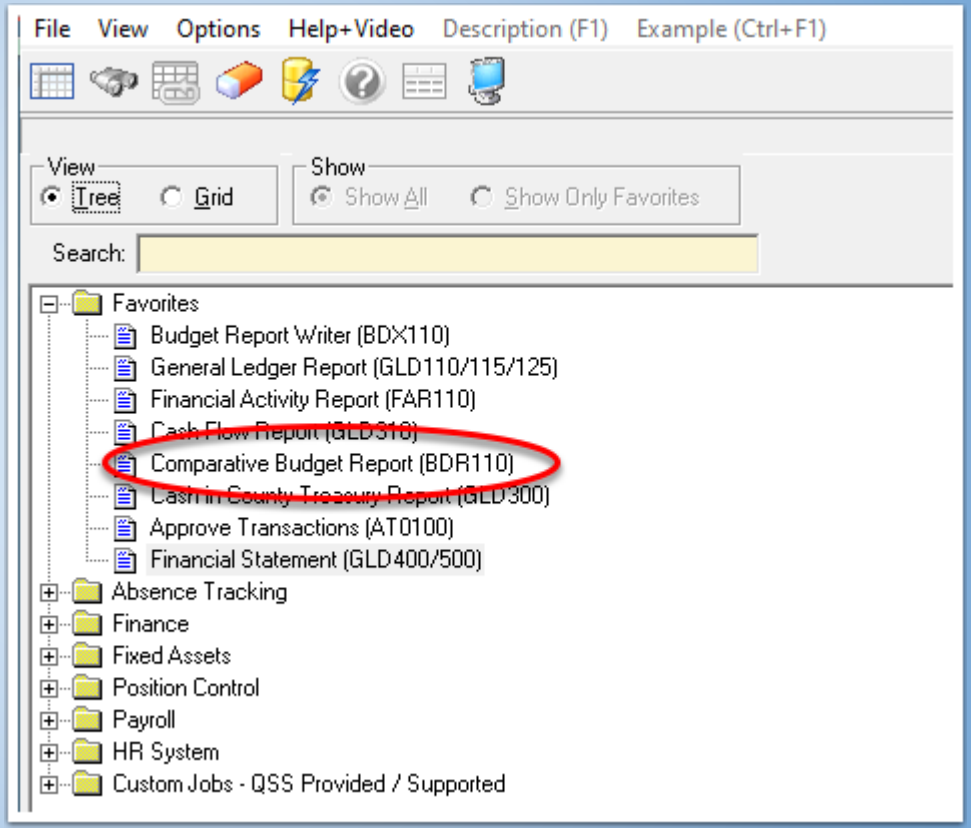
	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	Amount	Replace Amount	Adjusted Amount	FTE	Replace FTE	Adjusted FTE	Delete Acct
1	01-0000-0-1100.00-1110-1000-000-15-012-0000							
2	01-0000-0-1100.00-1110-1000-000-15-013-0000							
3	01-0000-0-1100.00-1110-1000-000-16-006-0000							
4	01-0000-0-1100.00-1110-1000-000-20-000-0000							
5	01-0000-0-1100.00-1110-1000-002-00-000-0000			93,000.00				
6	01-0000-0-1100.00-1110-1000-002-15-007-0000							
7	01-0000-0-1100.00-1110-1000-002-15-008-0000			82,000.00				
8	01-0000-0-1100.00-1110-1000-002-15-011-0000			4,200.00				
9	01-0000-0-1100.00-1110-1000-002-15-013-0000							
10	01-0000-0-1100.00-1110-1000-002-15-014-0000			2,200.00				
11	01-0000-0-1100.00-1110-1000-003-00-000-0000			162,000.00				
12	01-0000-0-1100.00-1110-1000-003-15-005-0000			2,000.00				
13	01-0000-0-1100.00-1110-1000-003-15-008-0000			161,000.00				
14	01-0000-0-1100.00-1110-1000-003-15-009-0000							
15	01-0000-0-1100.00-1110-1000-003-15-010-0000			4,300.00				

Comparative Budget Report

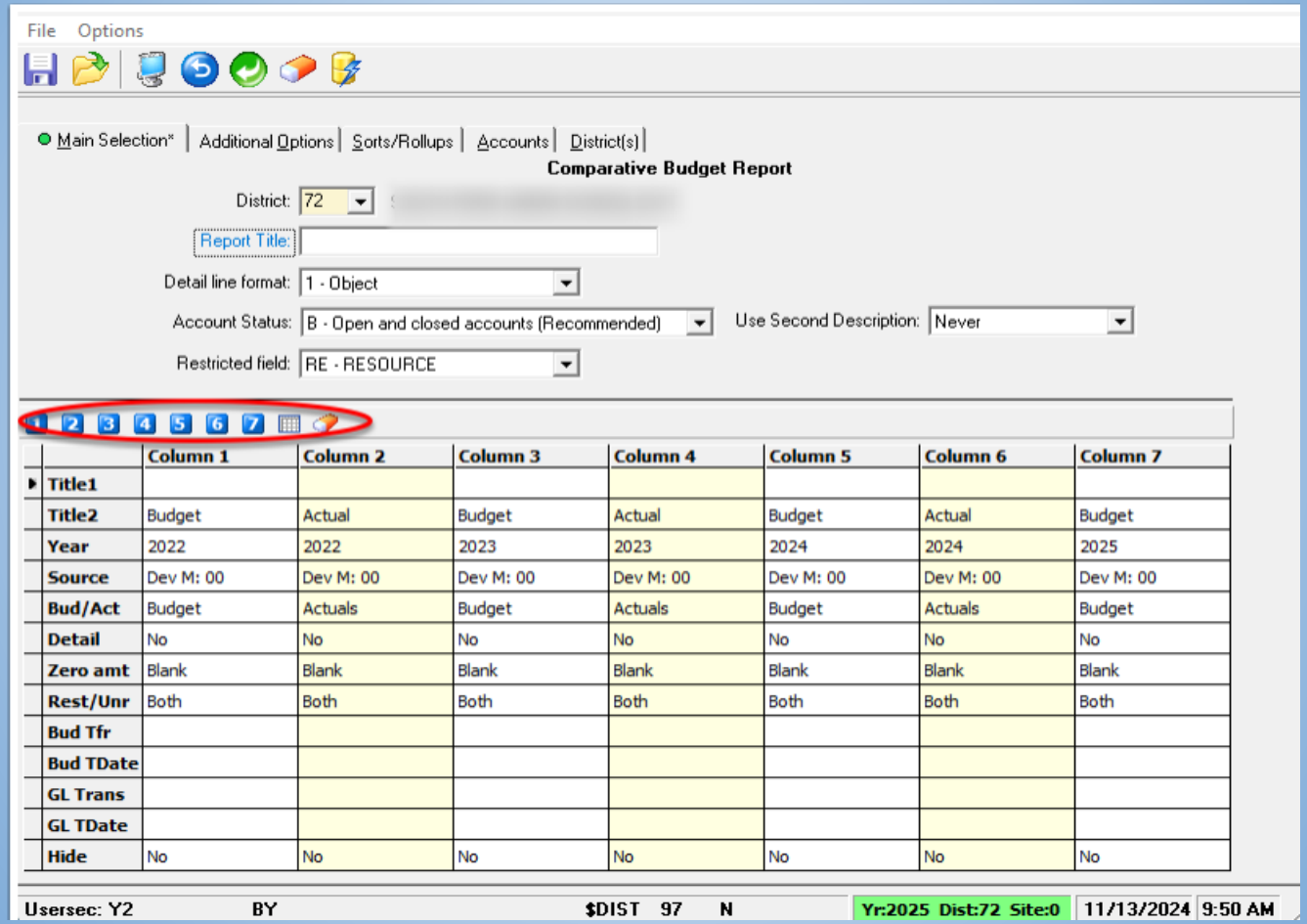
Comparative Budget Report

Comparative Budget Report

- Open Comparative Budget Report
- BDR110



Comparative Budget Report

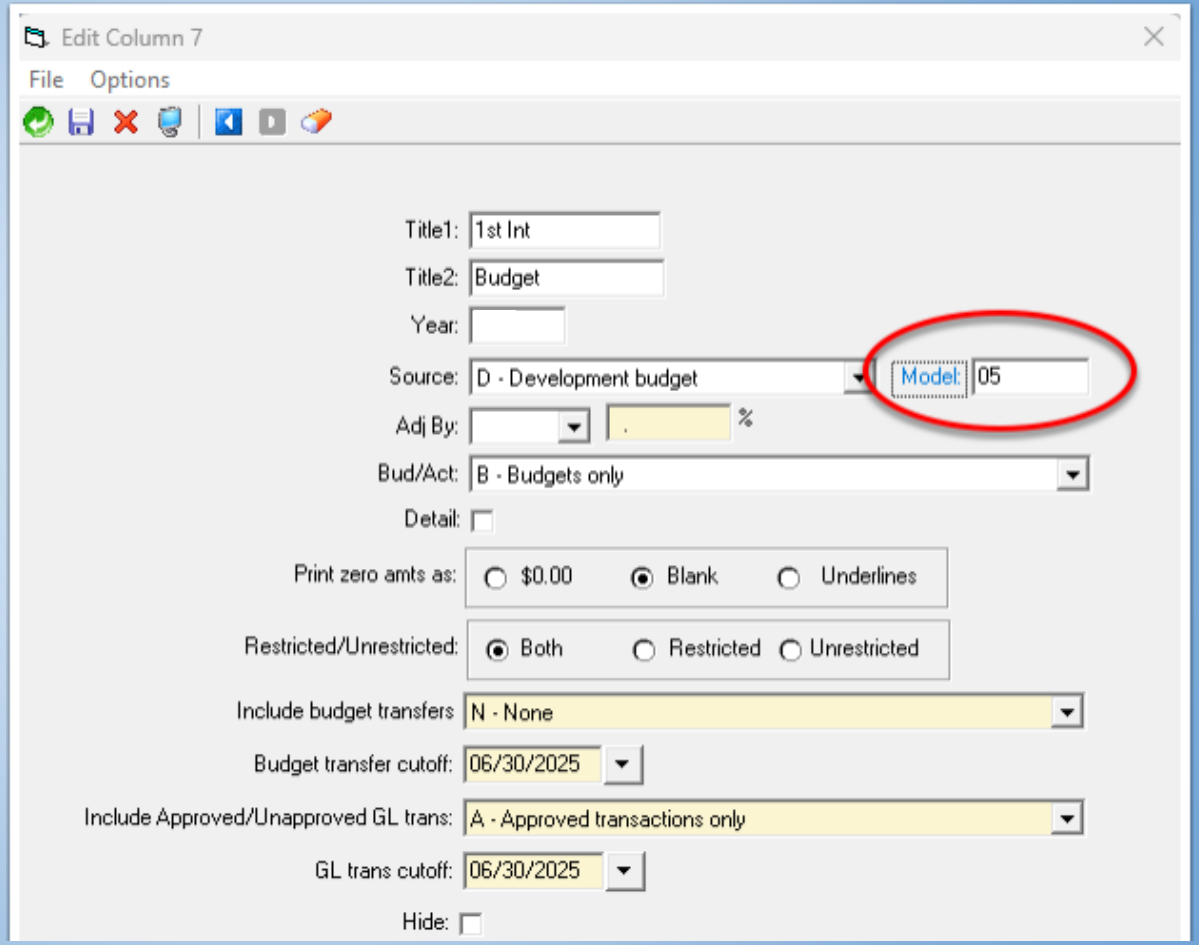


	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Title1							
Title2	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Year	2022	2022	2023	2023	2024	2024	2025
Source	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00
Bud/Act	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Detail	No	No	No	No	No	No	No
Zero amt	Blank	Blank	Blank	Blank	Blank	Blank	Blank
Rest/Unr	Both	Both	Both	Both	Both	Both	Both
Bud Tfr							
Bud TDate							
GL Trans							
GL TDate							
Hide	No	No	No	No	No	No	No

Comparative Budget Report

Comparative Budget Report

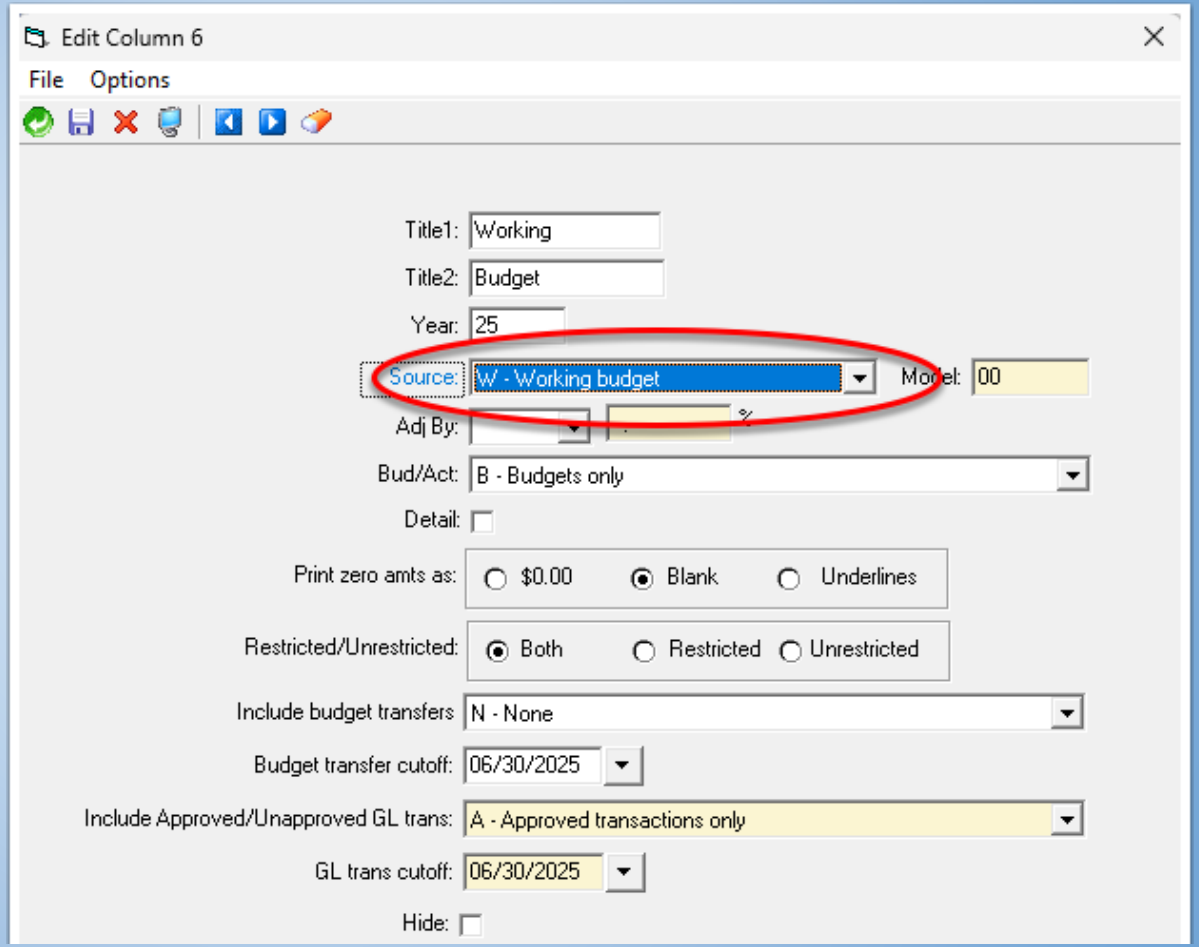
- Open Column 7 (Or any column you choose)
- Title as 1st interim
- FY should be current
- Source should be Development Budget and the Model number for your 1st interim
- Click Green Save arrow



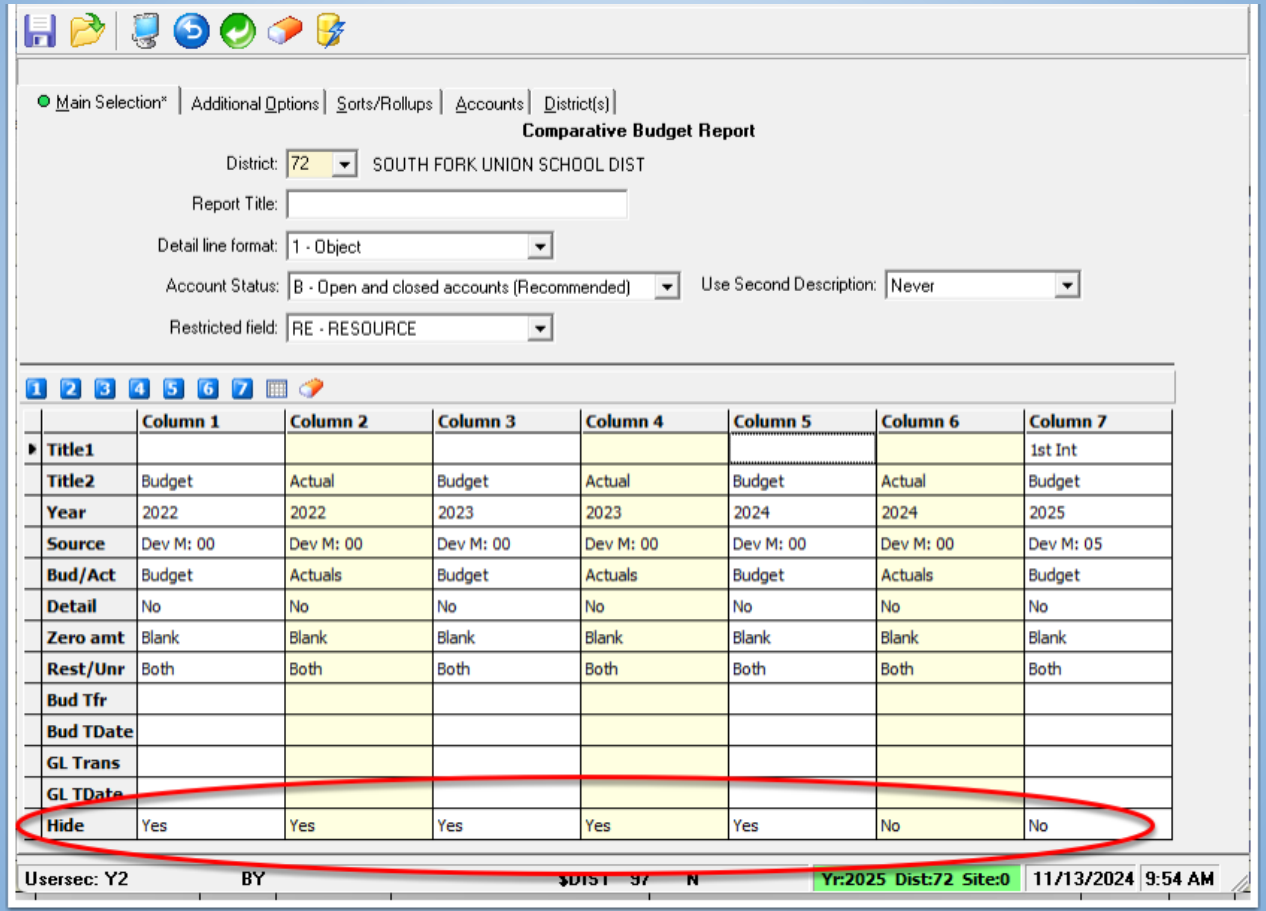
Comparative Budget Report

Comparative Budget Report

- Open Column 6 (Or any column you choose)
- Title as Working
- FY should be current
- Source should be W-Working Budget
- Click Green Save arrow



Comparative Budget Report



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

Comparative Budget Report

District: 72 SOUTH FORK UNION SCHOOL DIST

Report Title:

Detail line format: 1 - Object

Account Status: B - Open and closed accounts (Recommended)

Use Second Description: Never

Restricted field: RE - RESOURCE

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Title1							1st Int
Title2	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Year	2022	2022	2023	2023	2024	2024	2025
Source	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 00	Dev M: 05
Bud/Act	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget
Detail	No	No	No	No	No	No	No
Zero amt	Blank	Blank	Blank	Blank	Blank	Blank	Blank
Rest/Unr	Both	Both	Both	Both	Both	Both	Both
Bud Tfr							
Bud TDate							
GL Trans							
GL TDate							
Hide	Yes	Yes	Yes	Yes	Yes	No	No

Usersec: Y2 BY $DIST 97 N Yr:2025 Dist:72 Site:0 11/13/2024 9:54 AM

Comparative Budget Report

	* Column 1 *	* Column 2 *	* Column 3 *	* Column 4 *	* Column 5 *	* Column 6 *	* Column 7 *
Column Title1:	** Blank **	** Blank **	** Blank **	** Blank **	** Blank **	Work	1st Int
Column Title2:	Budget	Actual	Budget	Actual	Budget	Budget	Budget
Fiscal Year:	2022	2022	2023	2023	2024	2025	2025
Data Source:	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Budget Dev M:00	Working	Budget Dev M:05
Amount Types:	Budget	Actuals	Budget	Actuals	Budget	Budget	Budget
Print Detail:	No	No	No	No	No	No	No
If Zero Print:	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks	Blanks
Calc column:	None	None	None	None	None	None	None
Rest/Unr/Both:	Both	Both	Both	Both	Both	Both	Both
Budget Tfrs:	None	None	None	None	None	None	None
Bud Tfrs Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
GL Trans:	None	None	None	None	None	None	None
GL Trans Date:	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999	99/99/9999
Suppress Line:	Yes	Yes	Yes	Yes	Yes	No	No

072 SOUTH FORK UNION ELEMENTARY COMPARATIVE BUDGET REPORT J70911 BDR110 L.00.24 11/13/24 PAGE 1

FUND :01 GENERAL FUND

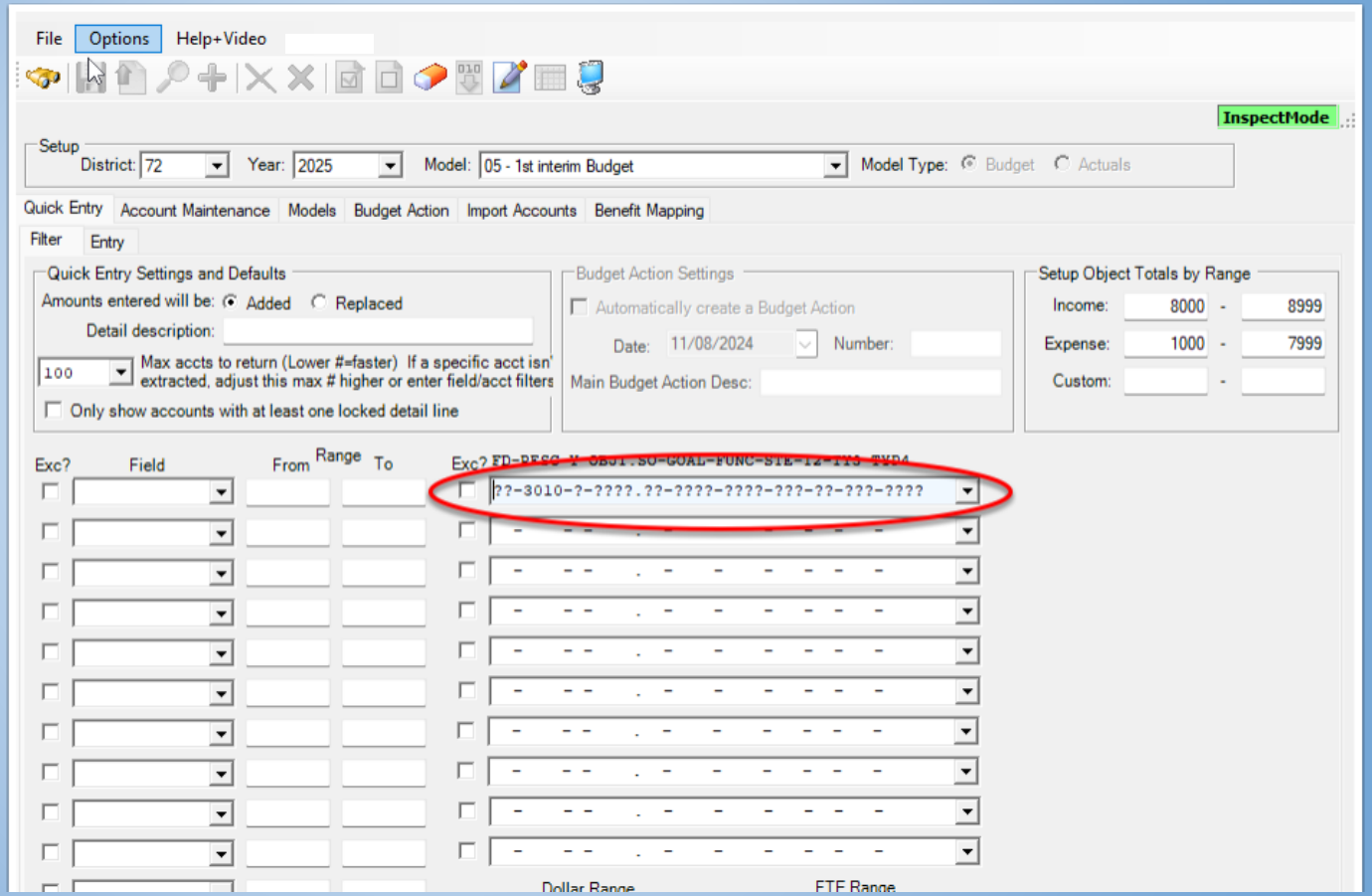
		2024-2025 Work Budget	2024-2025 1st Int Budget
8011	State Aid	2,891,272	2,891,272
8012	EPA Entitlement	1,096,117	1,096,117
8021	HOME OWNERS EXEMPTION	2,736	2,736
8041	SECURED TAX ROLLS	480,473	480,473
8042	UNSECURED ROLL TAXES	49,251	49,251
8043	PRIOR YEARS TAXES	27	27
8044	SUPPLEMENTAL TAXES	15,040	15,040
8045	EDUC REV AUGMENTATION FUND	52,262-	52,262-
8181	SPEC EDUC-ENT PER UDC	57,000	57,000
8260	FOREST RESERVE FUNDS	5,000	5,000
8290	ALL OTHER FEDERAL REVENUES	371,850	371,850
8319	Prior Year - State Apport	20,499	20,499
8550	MANDATED COST REIMBURSEMENTS	8,640	8,640
8560	STATE LOTTERY REVENUE	89,187	89,187
8590	ALL OTHER STATE REVENUES	304,726	304,726
8660	INTEREST	6,800	6,800
8699	ALL OTHER LOCAL REVENUES	66,787	66,787
8792	TF OF APPORT FROM COE	256,826	256,826
TOTAL: 8xxx		5,669,969	5,669,969
1100	CERTIFICATED TEACHERS SALARIES	1,564,570	1,564,570
1200	CERTIFICATED PUPIL SUPP SALARY	114,418	114,418
1300	CERTIFICATED SUPERV & ADM SAL	265,570	265,570
1900	OTHER CERTIFICATED SALARIES	6,000	6,000
TOTAL: 1xxx		1,950,558	1,950,558

Budget Adjustments in the Budget Development Model

Adjustments in Budget Model

Working in the Model

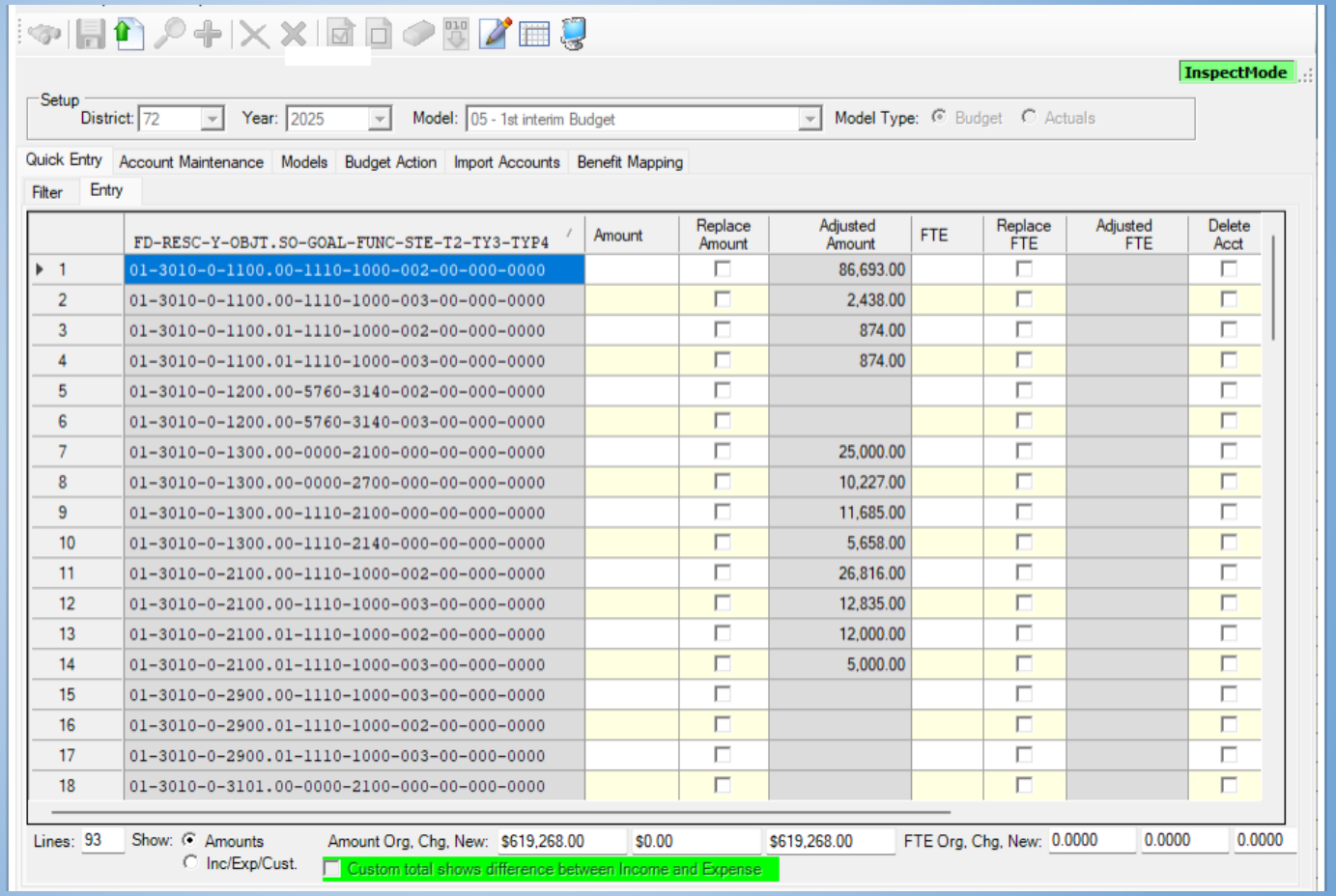
- Make sure you are in the correct Model
- Use the search/wildcards to filter by Resource or any other combination of accounts to help you drill down your budget
- Example: Resource 3010 Object 4??? To look at supplies only



Adjustments in Budget Model

Working in the Model

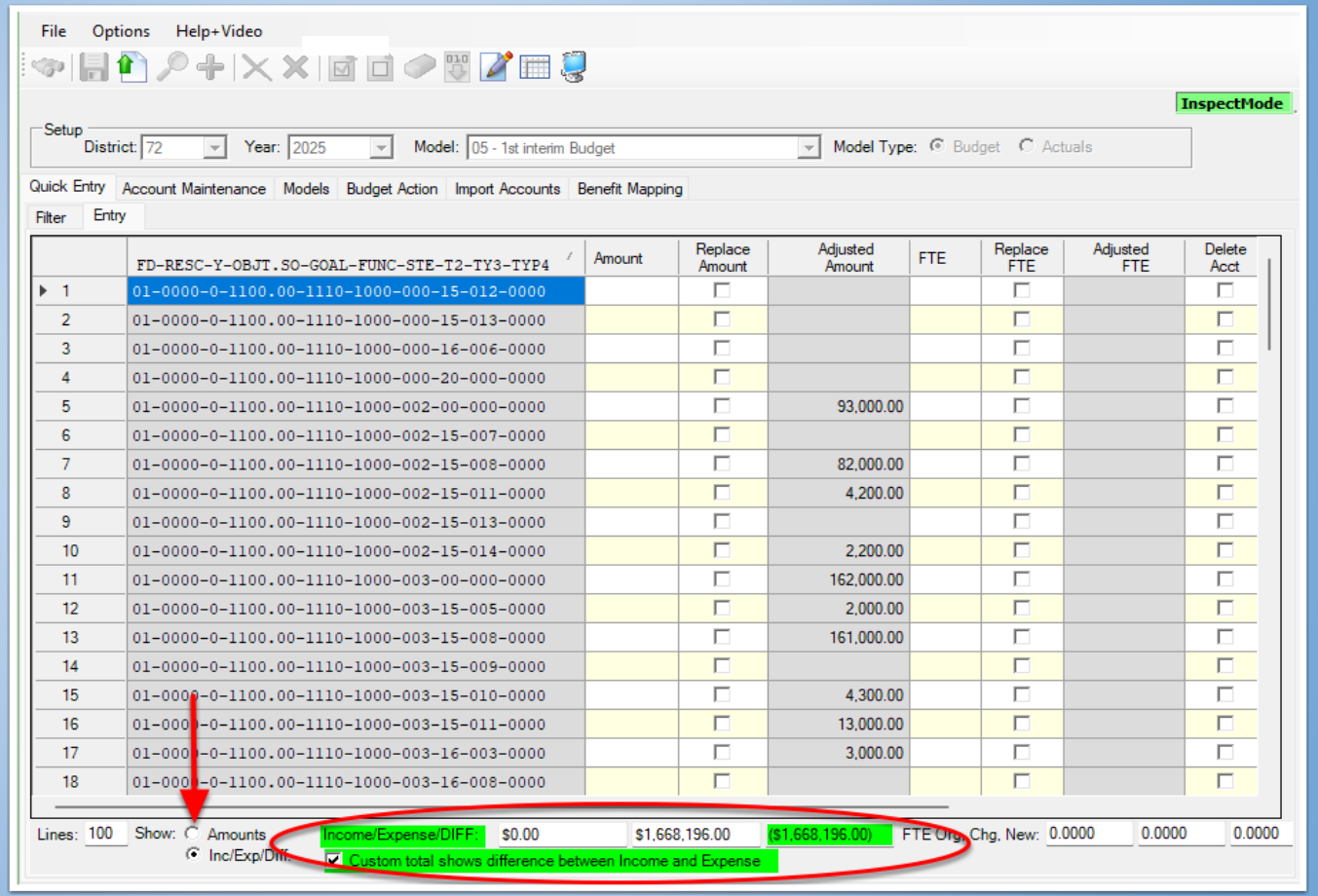
- This example shows everything budget in Resource 3010
- Changes can be made by click the Green Arrow Sheet icon and entering the amount in the “Amount” column
- Update changes are reflected at the bottom



Adjustments in Budget Model

Working in the Model

- Optional check at the bottom to show Income and Expense totals to help with balancing out resources

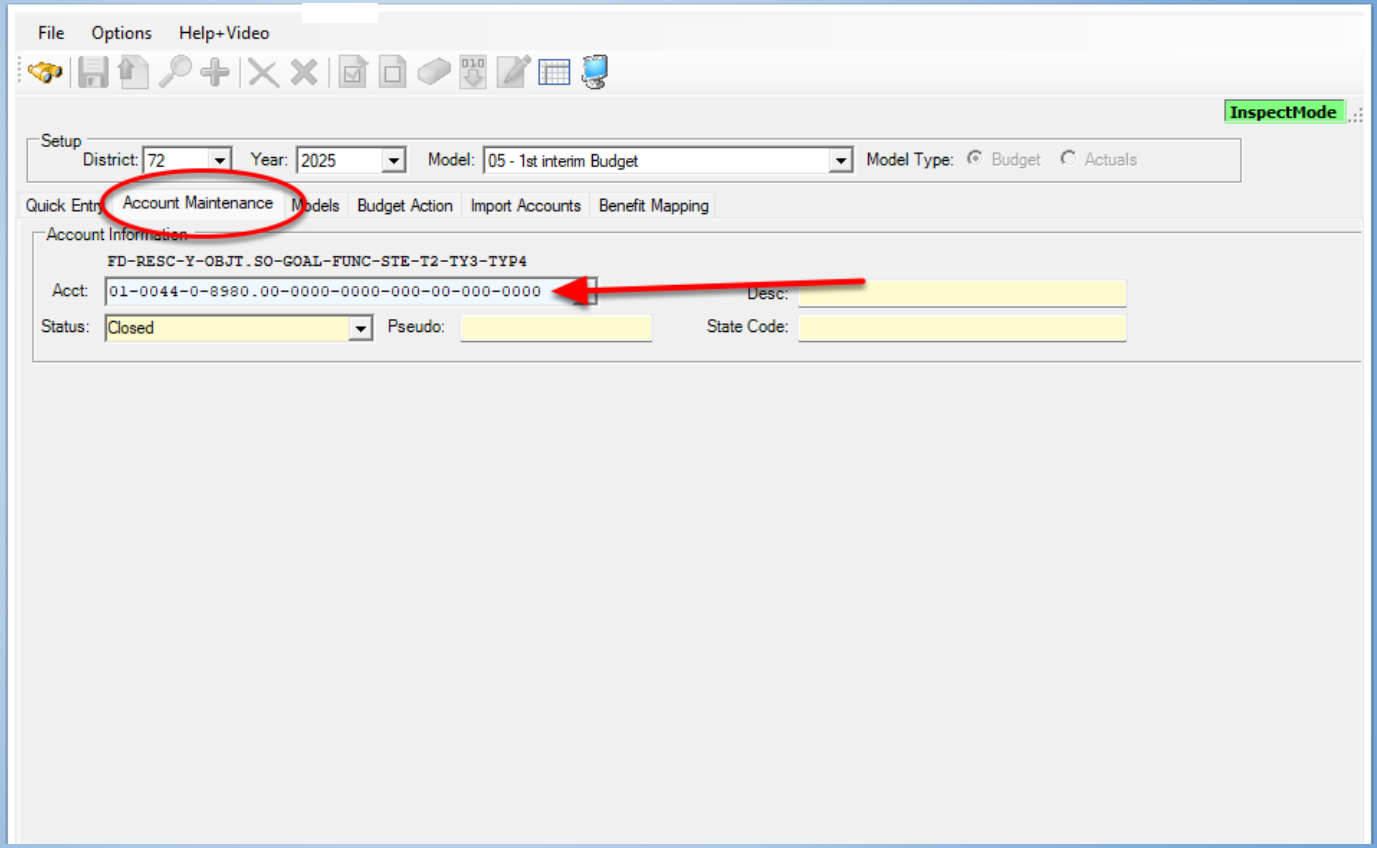


Adding New Account Lines in the Budget Development Model

Adding Account Line in Budget Model

Add account line to Model

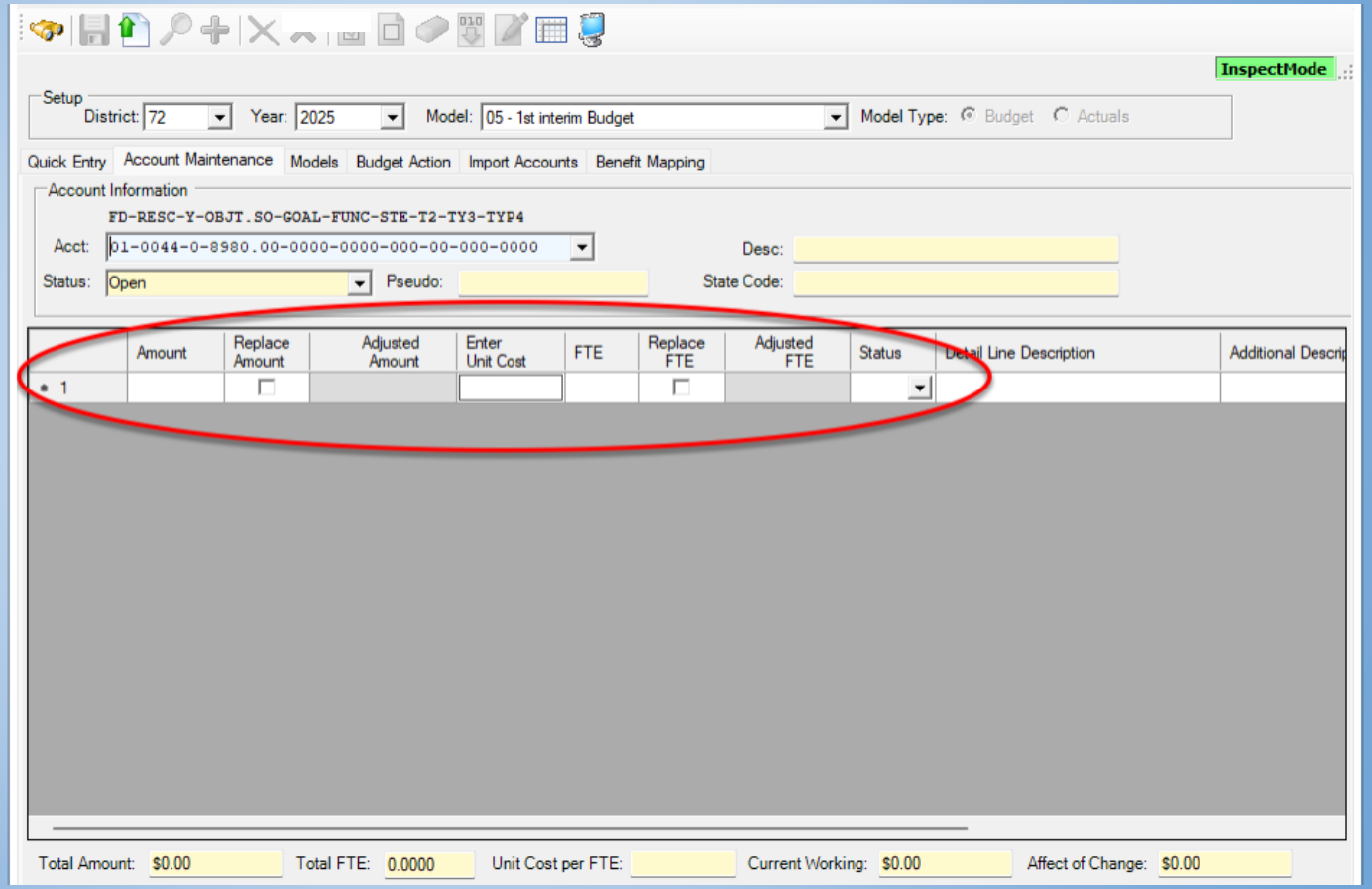
- Click the Account Maintenance tab in Budget Development
- Type in the account you want to add
- Click Search “binoculars”



Adding Account Line in Budget Model

Add account line to Model

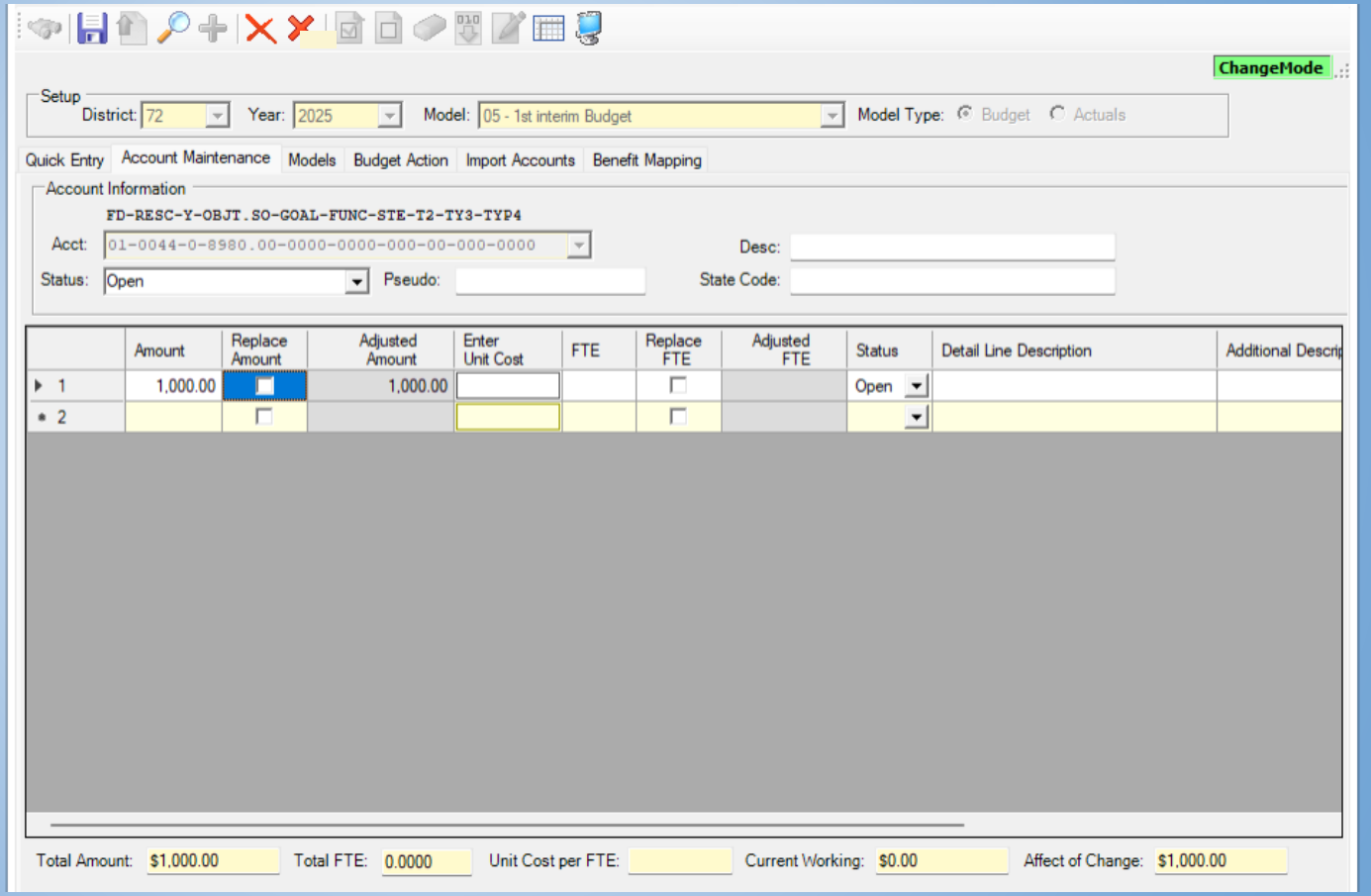
- Click the Green Arrow Sheet icon to open the amount section



Adding Account Line in Budget Model

Add account line to Model

- Add the amount and any other details for that account
- After adding the amount, click the Save icon
- That account and amount will now be in your model

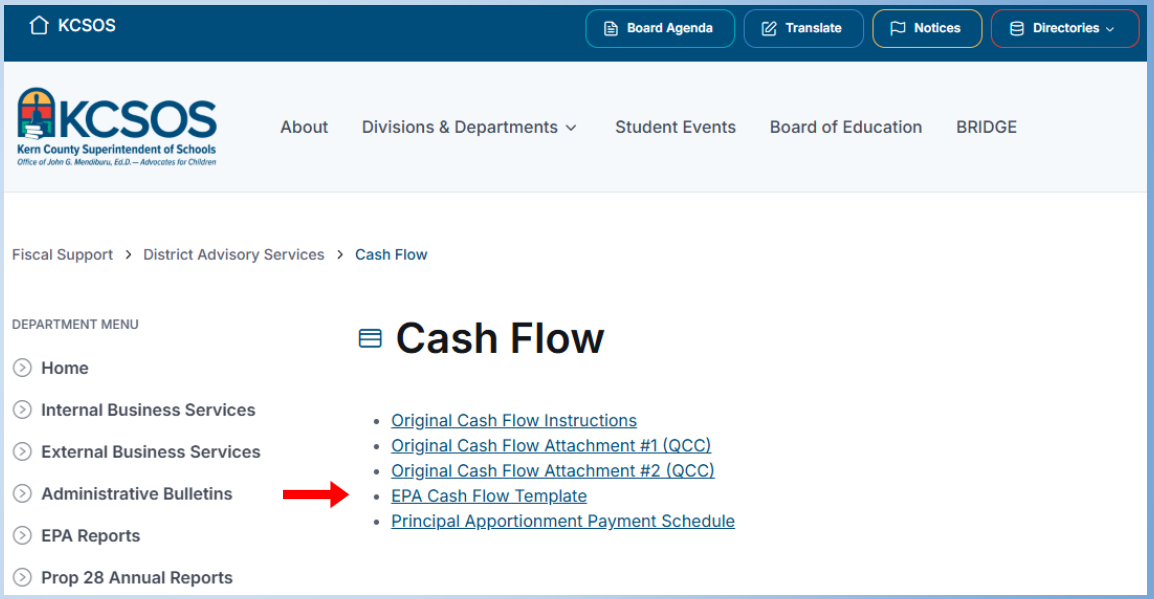


Cash Flow

Cash Flow

Cash Flow

- You will need to go to Kern.org and download the cash flow worksheet.
- Go to Kern.org/fiscal-support/district-advisory-services/tools-resources/cash Flow
- Click on EPA Cash Flow Template Link and it will download the Cash Flow Worksheet

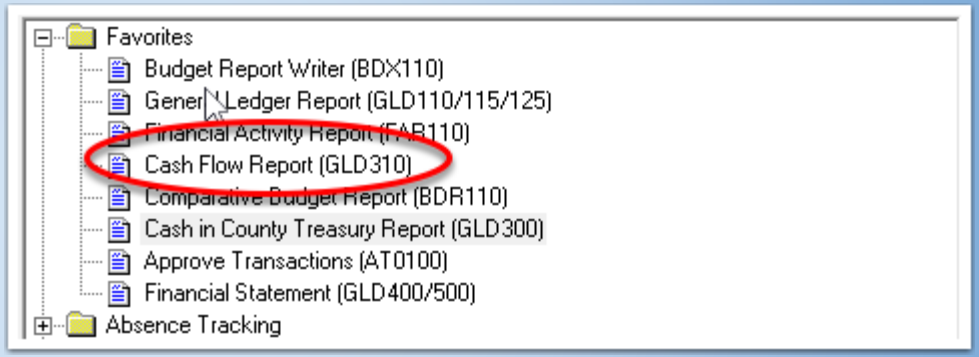




Cash Flow

Cash Flow

- Open Cash Flow Report from the Job Menu
- GLD310

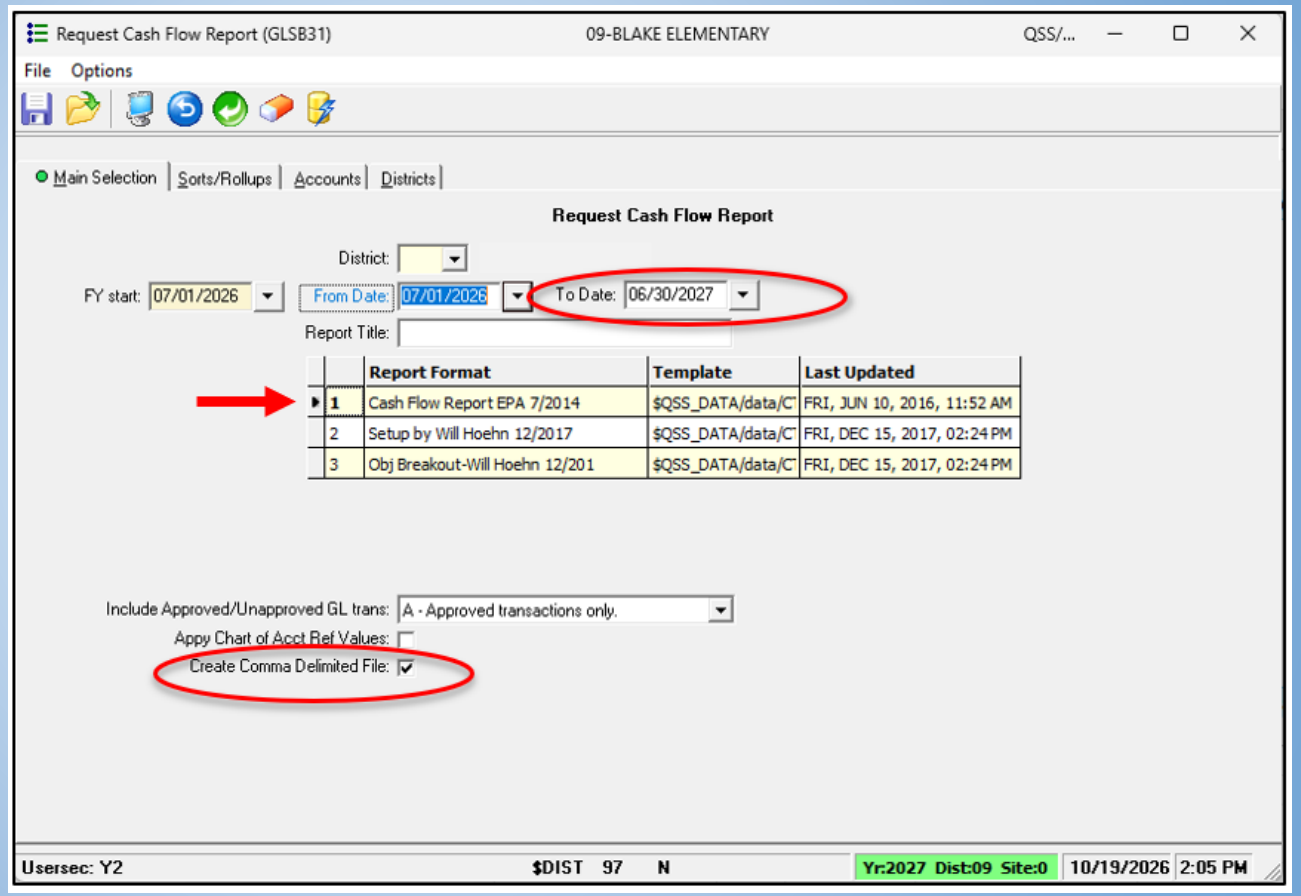


Cash Flow

Cash Flow (GLD310)
Main Selection Tab

- In Current Year, use date cut off of 10/31
- Make sure to choose Report 1
- Click the “Create Comma Delimited File”

1st Interim
07/01/CY - 10/31/CY

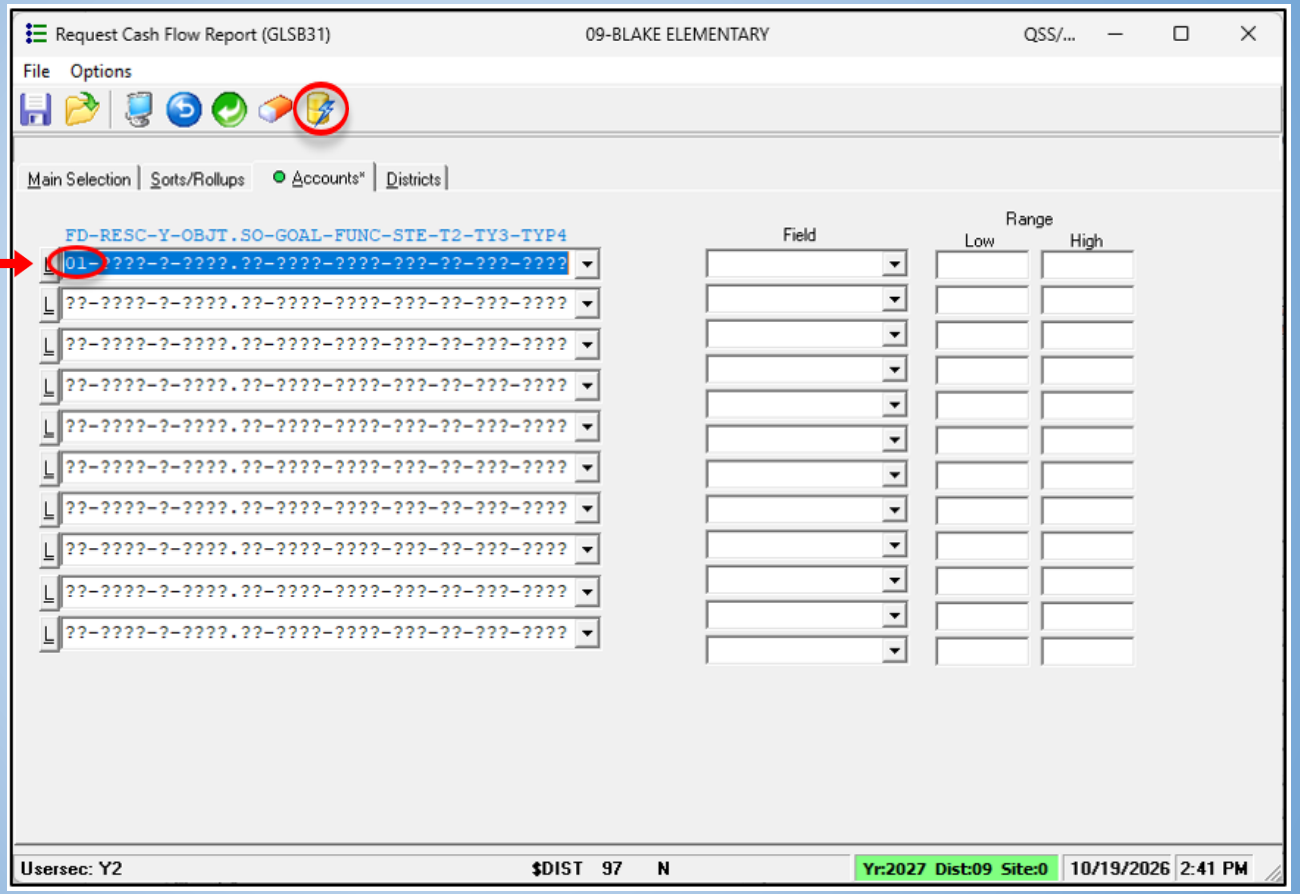


Cash Flow

Cash Flow (GLD310)
Accounts Tab

- Select Fund 01

Click on  Icon to run report

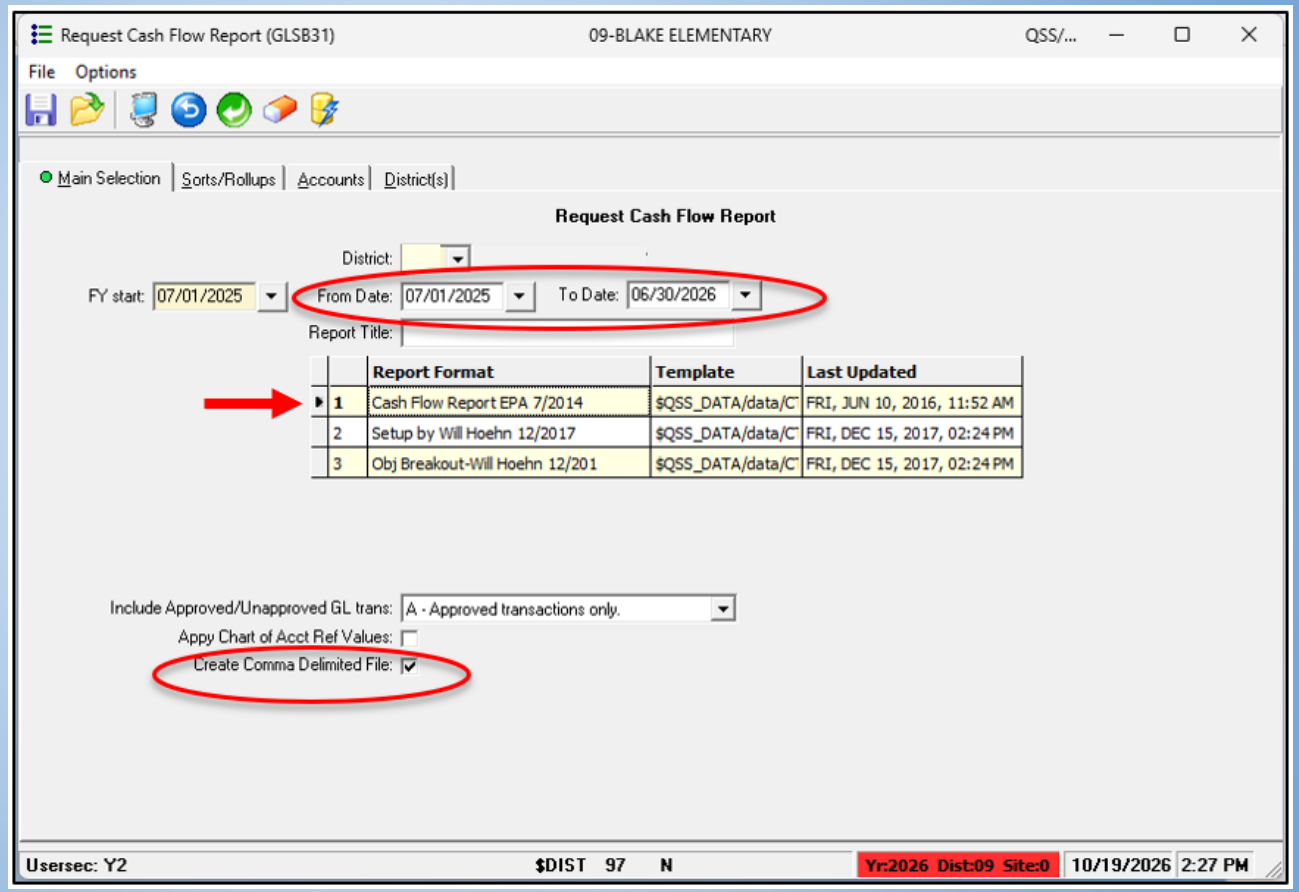


Cash Flow

Cash Flow

- For Prior Year, use dates 11/1 through 6/30
- Select Report 1
- Click the “Create Comma Delimited File”

1st Interim
07/01/PY - 10/31/PY

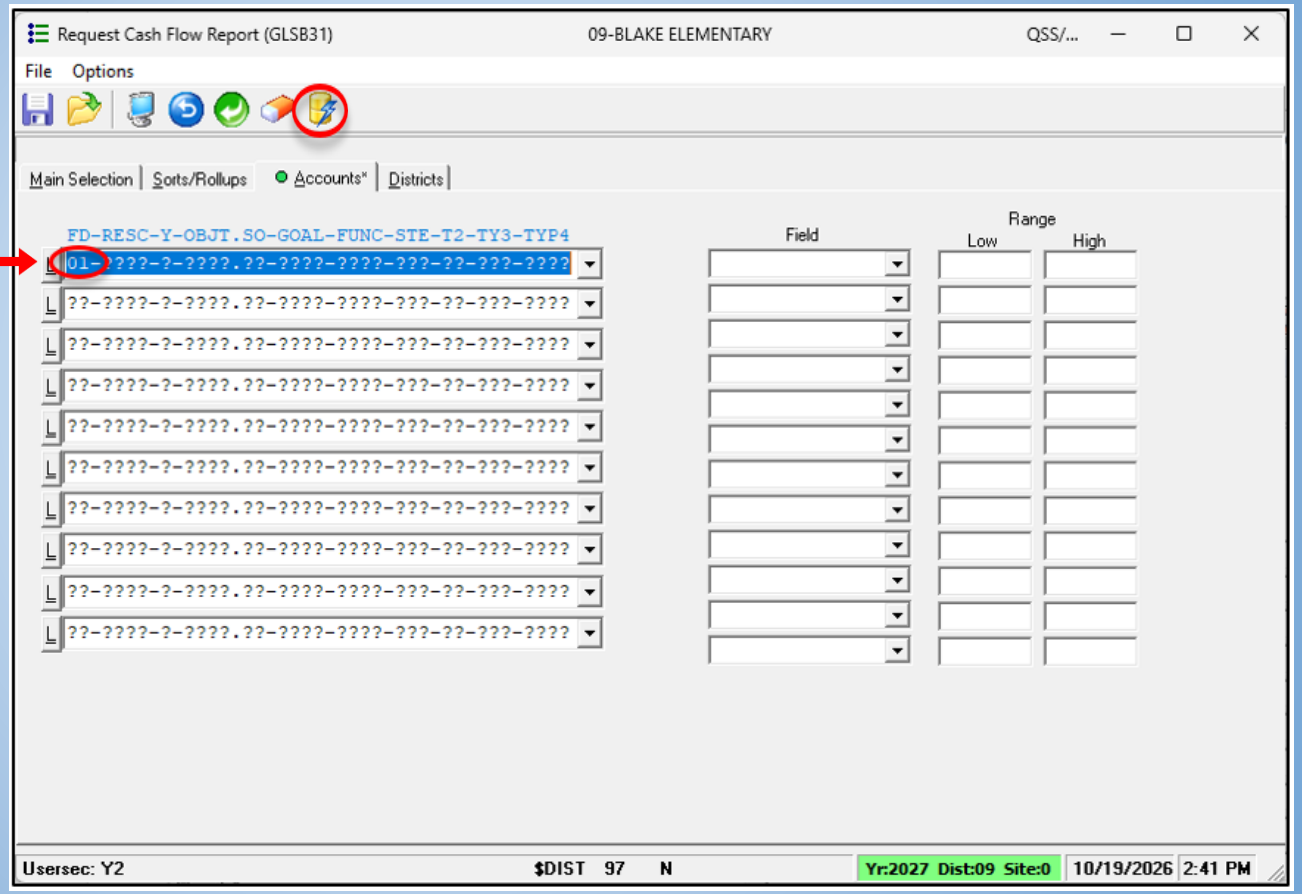


Cash Flow

Cash Flow (GLD310)
Accounts Tab

- Select Fund 01

Click on  Icon to run report

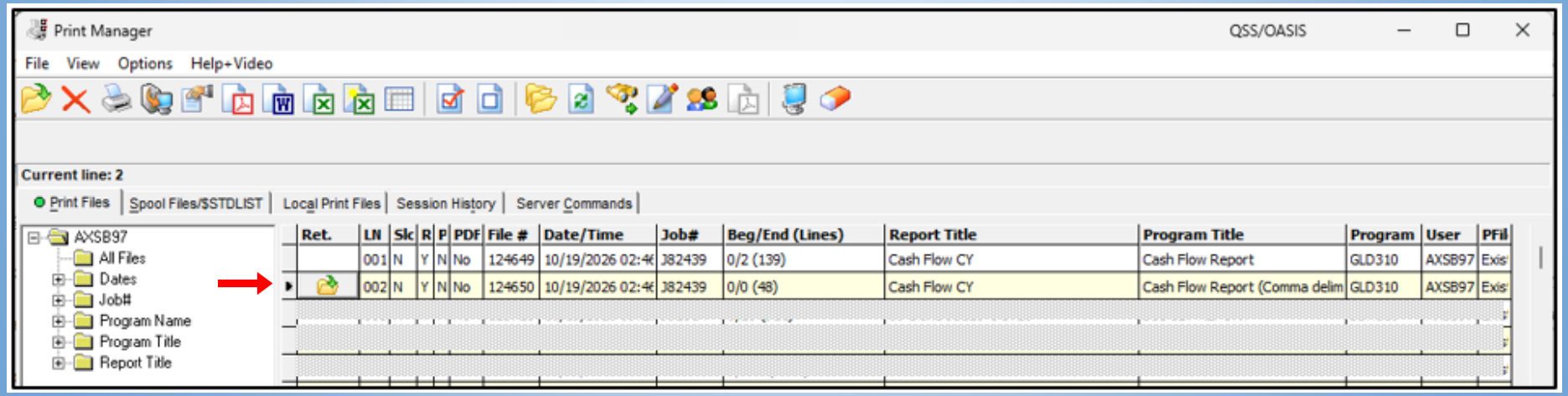


Cash Flow

Print Manager

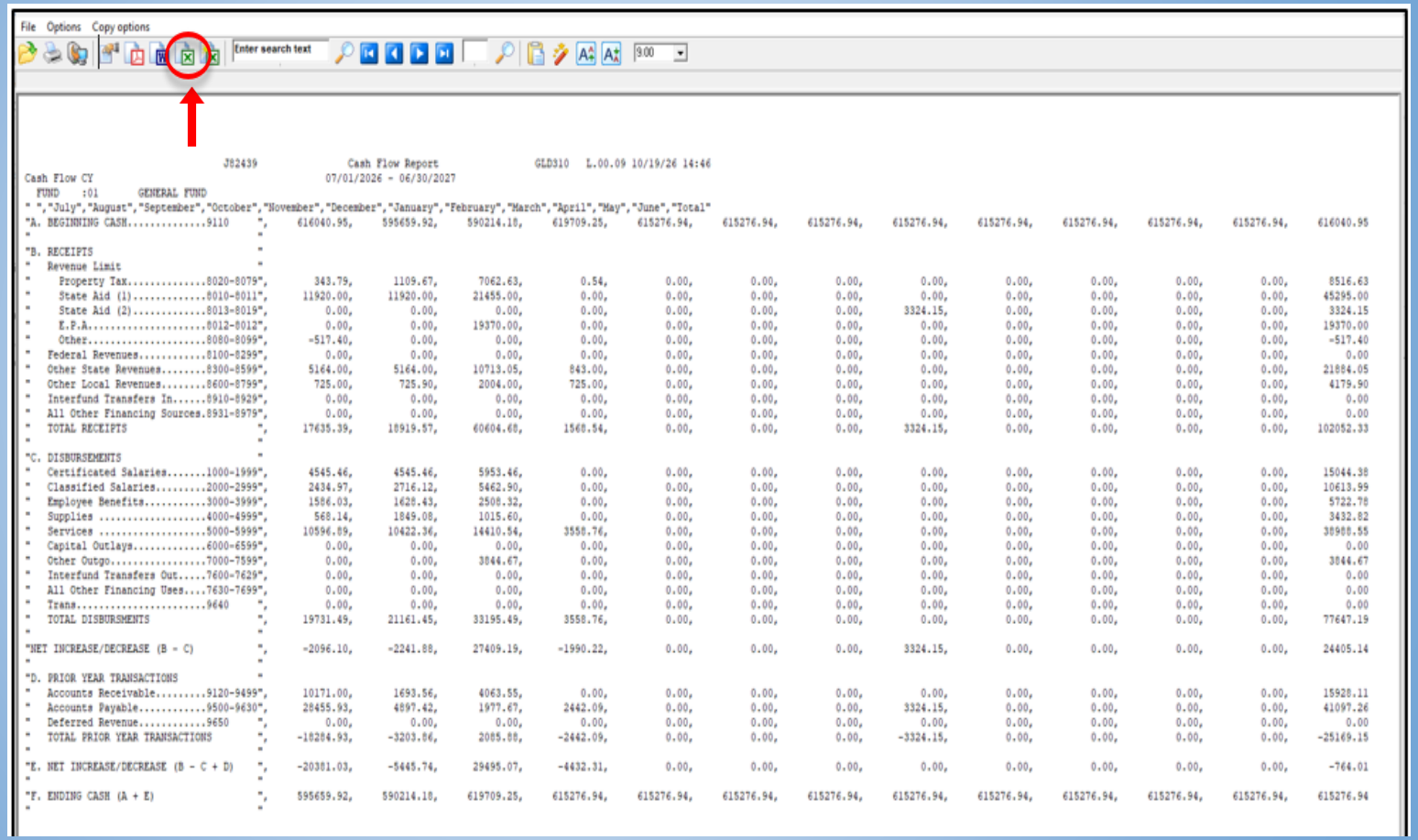
- Select Cash Flow Report
  (Comma delimited file)

Click on  Icon to open report



Cash Flow

Click on  Icon to open report



J82439 Cash Flow Report GLD310 L.00.09 10/19/26 14:46

Cash Flow CY 07/01/2026 - 06/30/2027

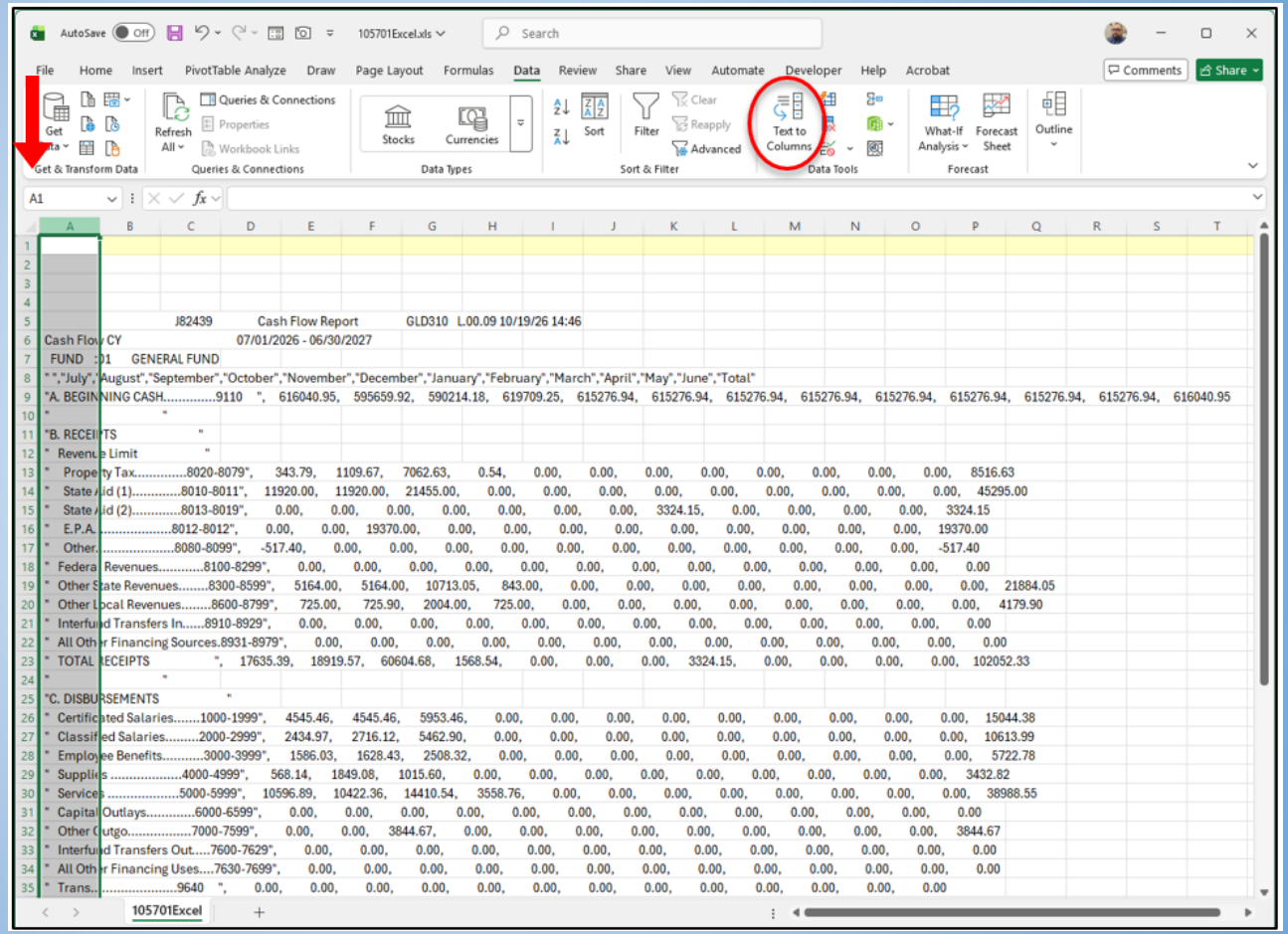
FUND :01 GENERAL FUND

	July	August	September	October	November	December	January	February	March	April	May	June	Total
A. BEGINNING CASH.....9110	616040.95	595659.92	590214.18	619709.25	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	616040.95
B. RECEIPTS													
Revenue Limit													
Property Tax.....8020-8079	343.79	1109.67	7062.63	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8516.63
State Aid (1).....8010-8011	11920.00	11920.00	21455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45295.00
State Aid (2).....8013-8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3324.15	0.00	0.00	0.00	0.00	3324.15
E.P.A.....8012-8012	0.00	0.00	19370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19370.00
Other.....8080-8099	-517.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-517.40
Federal Revenues.....8100-8299	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
Other State Revenues.....8300-8599	5164.00	5164.00	10713.05	843.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21884.05
Other Local Revenues.....8600-8799	725.00	725.90	2004.00	725.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4179.90
Interfund Transfers In.....8910-8929	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
All Other Financing Sources.8931-8979	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
TOTAL RECEIPTS	17635.39	18919.57	60604.68	1568.54	0.00	0.00	0.00	3324.15	0.00	0.00	0.00	0.00	102052.33
C. DISBURSEMENTS													
Certificated Salaries.....1000-1999	4545.46	4545.46	5953.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15044.38
Classified Salaries.....2000-2999	2434.97	2716.12	5462.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10613.99
Employee Benefits.....3000-3999	1586.03	1628.43	2508.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5722.78
Supplies 4000-4999	568.14	1849.08	1015.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3432.82
Services 5000-5999	10596.89	10422.36	14410.54	3558.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38988.55
Capital Outlays.....6000-6599	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
Other Outgo.....7000-7599	0.00	0.00	3844.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3844.67
Interfund Transfers Out.....7600-7629	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
All Other Financing Uses....7630-7699	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
Trans.....9640	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
TOTAL DISBURSMENTS	19731.49	21161.45	33195.49	3558.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77647.19
NET INCREASE/DECREASE (B - C)	-2096.10	-2241.88	27409.19	-1990.22	0.00	0.00	0.00	3324.15	0.00	0.00	0.00	0.00	24405.14
D. PRIOR YEAR TRANSACTIONS													
Accounts Receivable.....9120-9499	10171.00	1693.56	4063.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15928.11
Accounts Payable.....9500-9630	28455.93	4897.42	1977.67	2442.09	0.00	0.00	0.00	3324.15	0.00	0.00	0.00	0.00	41097.26
Deferred Revenue.....9650	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
TOTAL PRIOR YEAR TRANSACTIONS	-18284.93	-3203.86	2085.88	-2442.09	0.00	0.00	0.00	-3324.15	0.00	0.00	0.00	0.00	-25169.15
E. NET INCREASE/DECREASE (B - C + D)	-20381.03	-5445.74	29495.07	-4432.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-764.01
F. ENDING CASH (A + E)	595659.92	590214.18	619709.25	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94

Cash Flow

Cash Flow

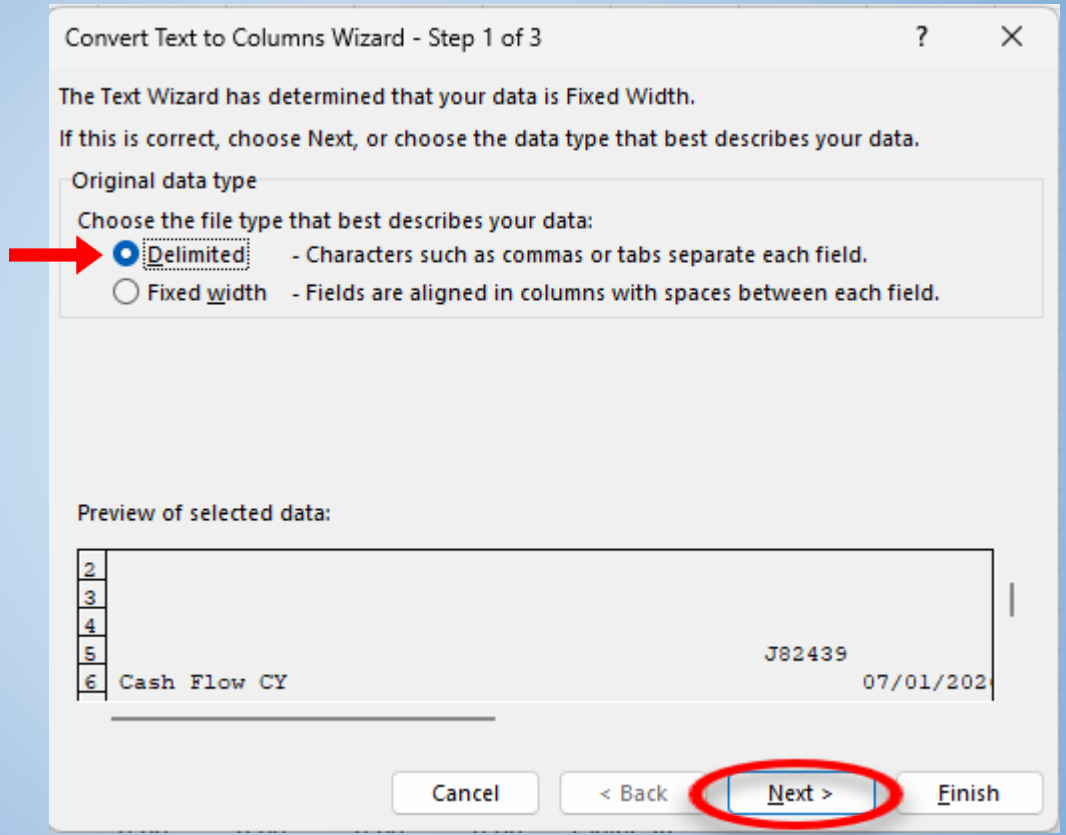
- Select the A Column
- Click the “Text To Columns” - Data/Text to Columns



Cash Flow

Cash Flow

- Choose the Delimited option
- Click next

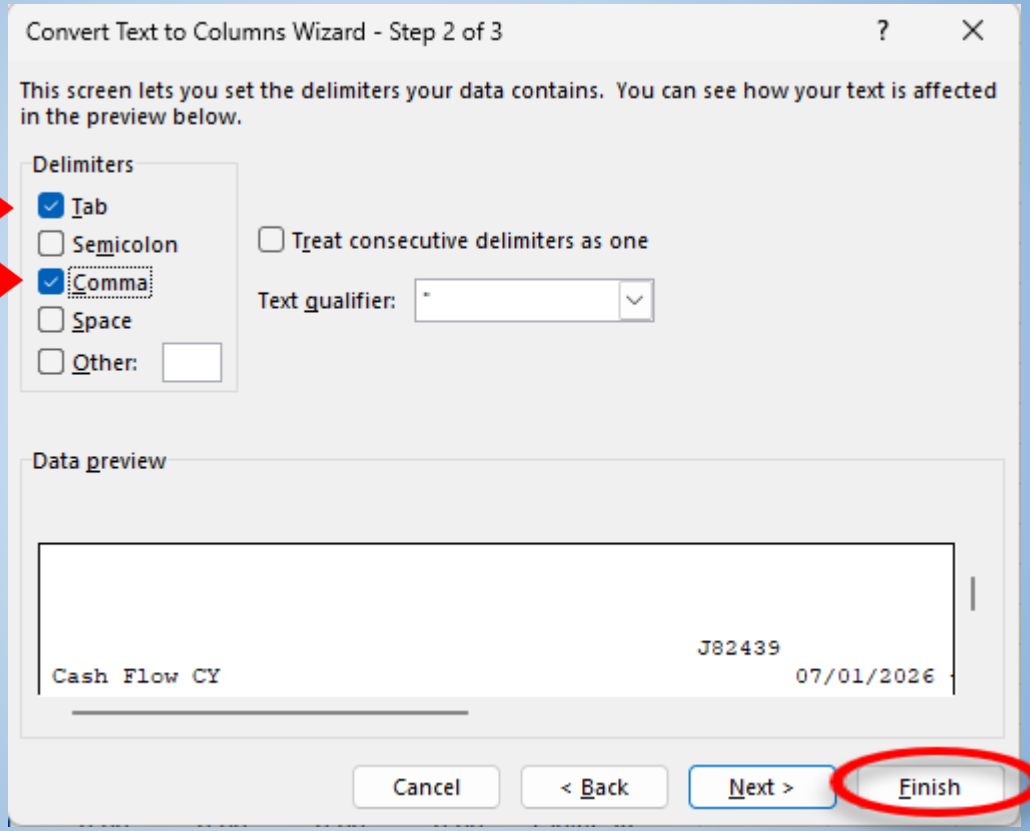


Cash Flow

Cash Flow

- Click on Tab
- Click on Comma

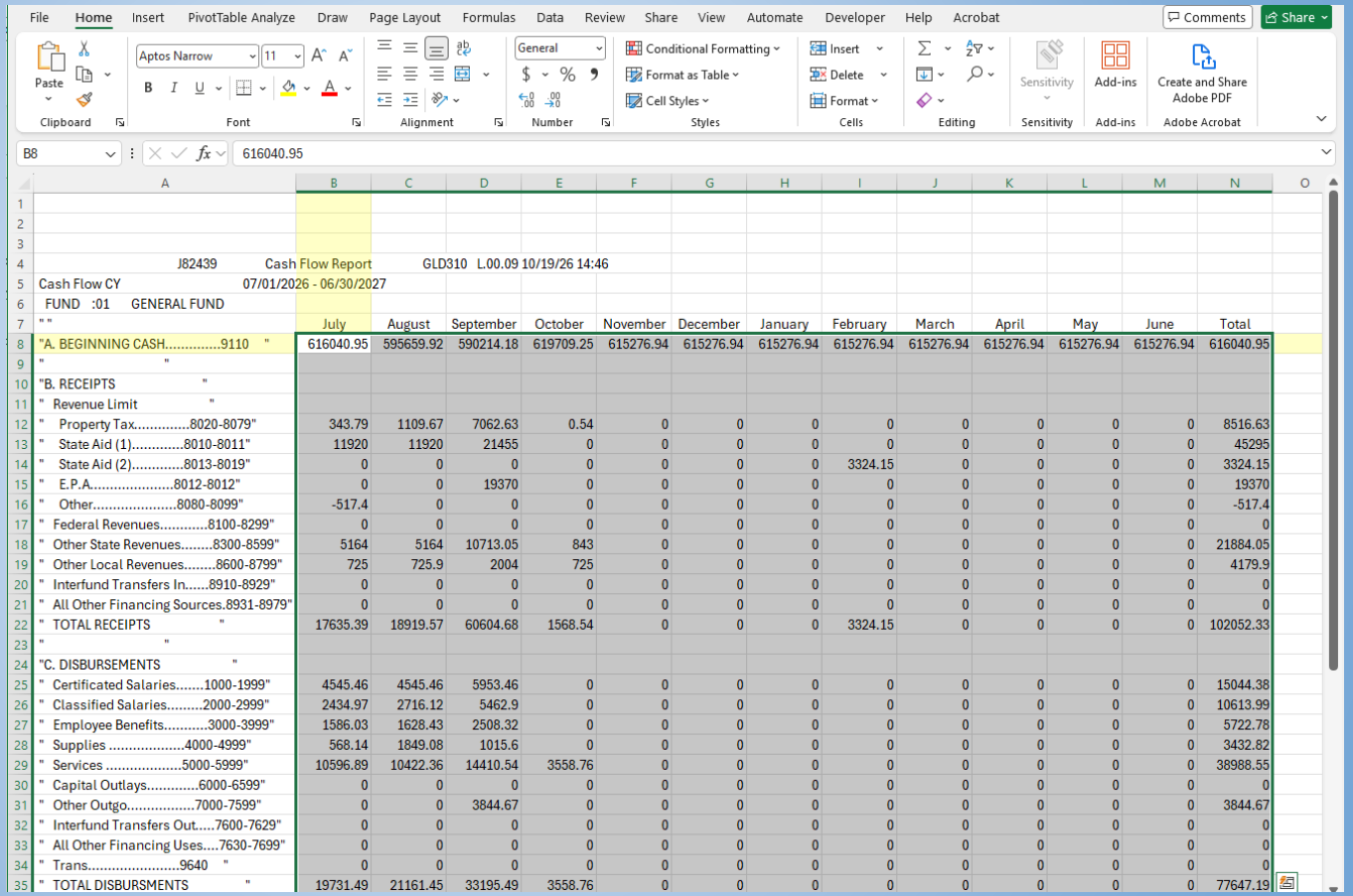
- Click Finish



Cash Flow

Cash Flow

- This data will need to be copied and pasted into the cash flow worksheet



File Home Insert PivotTable Analyze Draw Page Layout Formulas Data Review Share View Automate Developer Help Acrobat Comments Share

Paste Clipboard Aptos Narrow 11 Font Alignment General Number Conditional Formatting Format as Table Cell Styles Styles Insert Delete Format Cells Editing Sensitivity Add-ins Create and Share Adobe PDF Adobe Acrobat

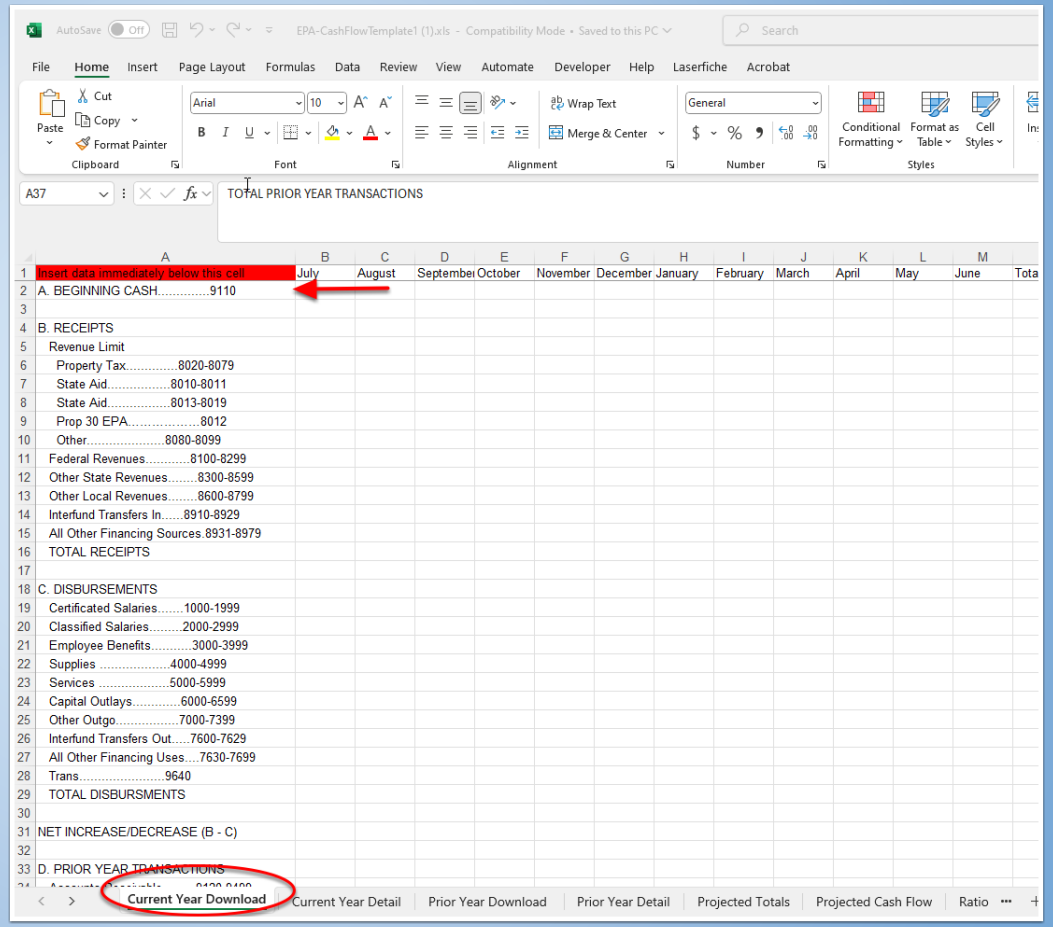
B8 616040.95

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2															
3															
4	J82439 Cash Flow Report GLD310 L.00.09 10/19/26 14:46														
5	Cash Flow CY 07/01/2026 - 06/30/2027														
6	FUND :01 GENERAL FUND														
7	""	July	August	September	October	November	December	January	February	March	April	May	June	Total	
8	"A. BEGINNING CASH.....9110 "	616040.95	595659.92	590214.18	619709.25	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	615276.94	616040.95	
9	" "														
10	"B. RECEIPTS "														
11	" Revenue Limit "														
12	" Property Tax.....8020-8079"	343.79	1109.67	7062.63	0.54	0	0	0	0	0	0	0	0	8516.63	
13	" State Aid (1).....8010-8011"	11920	11920	21455	0	0	0	0	0	0	0	0	0	45295	
14	" State Aid (2).....8013-8019"	0	0	0	0	0	0	0	3324.15	0	0	0	0	3324.15	
15	" E.P.A.....8012-8012"	0	0	19370	0	0	0	0	0	0	0	0	0	19370	
16	" Other.....8080-8099"	-517.4	0	0	0	0	0	0	0	0	0	0	0	-517.4	
17	" Federal Revenues.....8100-8299"	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	" Other State Revenues.....8300-8599"	5164	5164	10713.05	843	0	0	0	0	0	0	0	0	21884.05	
19	" Other Local Revenues.....8600-8799"	725	725.9	2004	725	0	0	0	0	0	0	0	0	4179.9	
20	" Interfund Transfers In.....8910-8929"	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	" All Other Financing Sources.8931-8979"	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	" TOTAL RECEIPTS "	17635.39	18919.57	60604.68	1568.54	0	0	0	3324.15	0	0	0	0	102052.33	
23	" "														
24	"C. DISBURSEMENTS "														
25	" Certificated Salaries.....1000-1999"	4545.46	4545.46	5953.46	0	0	0	0	0	0	0	0	0	15044.38	
26	" Classified Salaries.....2000-2999"	2434.97	2716.12	5462.9	0	0	0	0	0	0	0	0	0	10613.99	
27	" Employee Benefits.....3000-3999"	1586.03	1628.43	2508.32	0	0	0	0	0	0	0	0	0	5722.78	
28	" Supplies .....4000-4999"	568.14	1849.08	1015.6	0	0	0	0	0	0	0	0	0	3432.82	
29	" Services .....5000-5999"	10596.89	10422.36	14410.54	3558.76	0	0	0	0	0	0	0	0	38988.55	
30	" Capital Outlays.....6000-6599"	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	" Other Outgo.....7000-7599"	0	0	3844.67	0	0	0	0	0	0	0	0	0	3844.67	
32	" Interfund Transfers Out.....7600-7629"	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	" All Other Financing Uses....7630-7699"	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	" Trans.....9640 "	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	" TOTAL DISBURSMENTS "	19731.49	21161.45	33195.49	3558.76	0	0	0	0	0	0	0	0	77647.19	

Cash Flow

Cash Flow

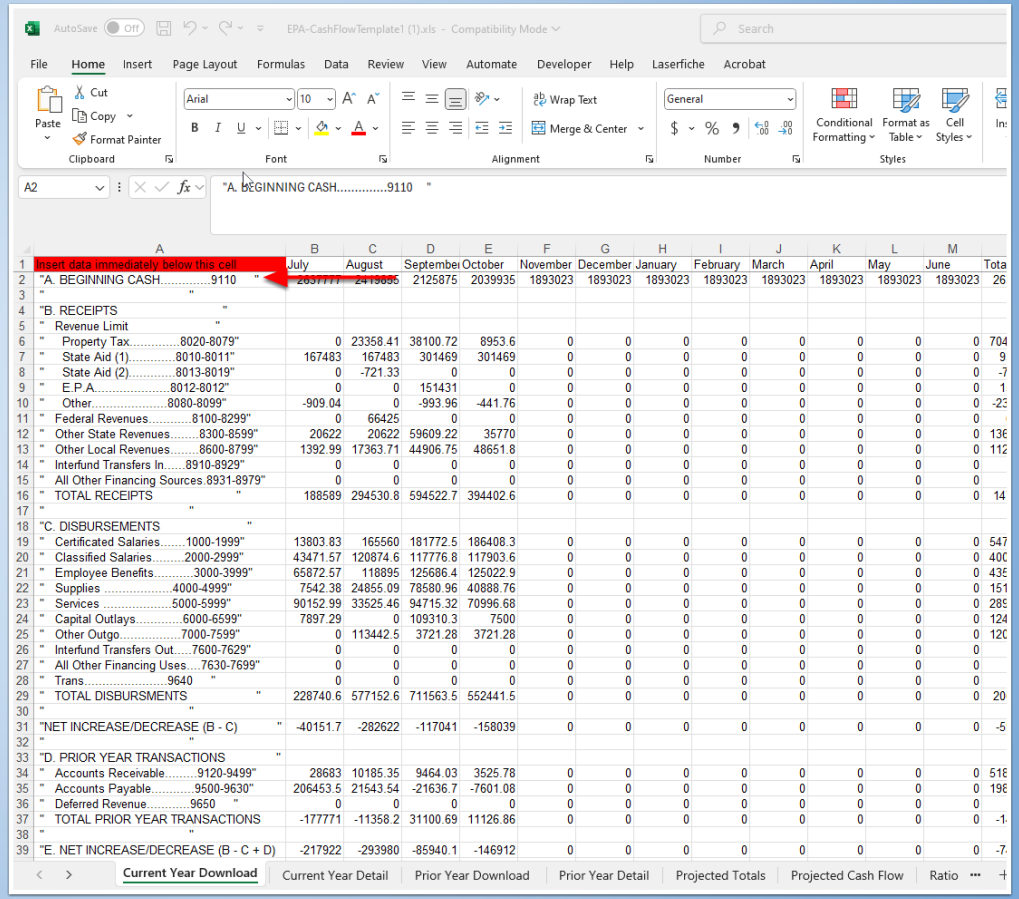
- Click on Current Year Download Tab
- Open the Current year file you saved earlier
- Copy the information from that sheet and post in CELL A2
- Then do the same for Prior Year Download Tab



Cash Flow

Cash Flow

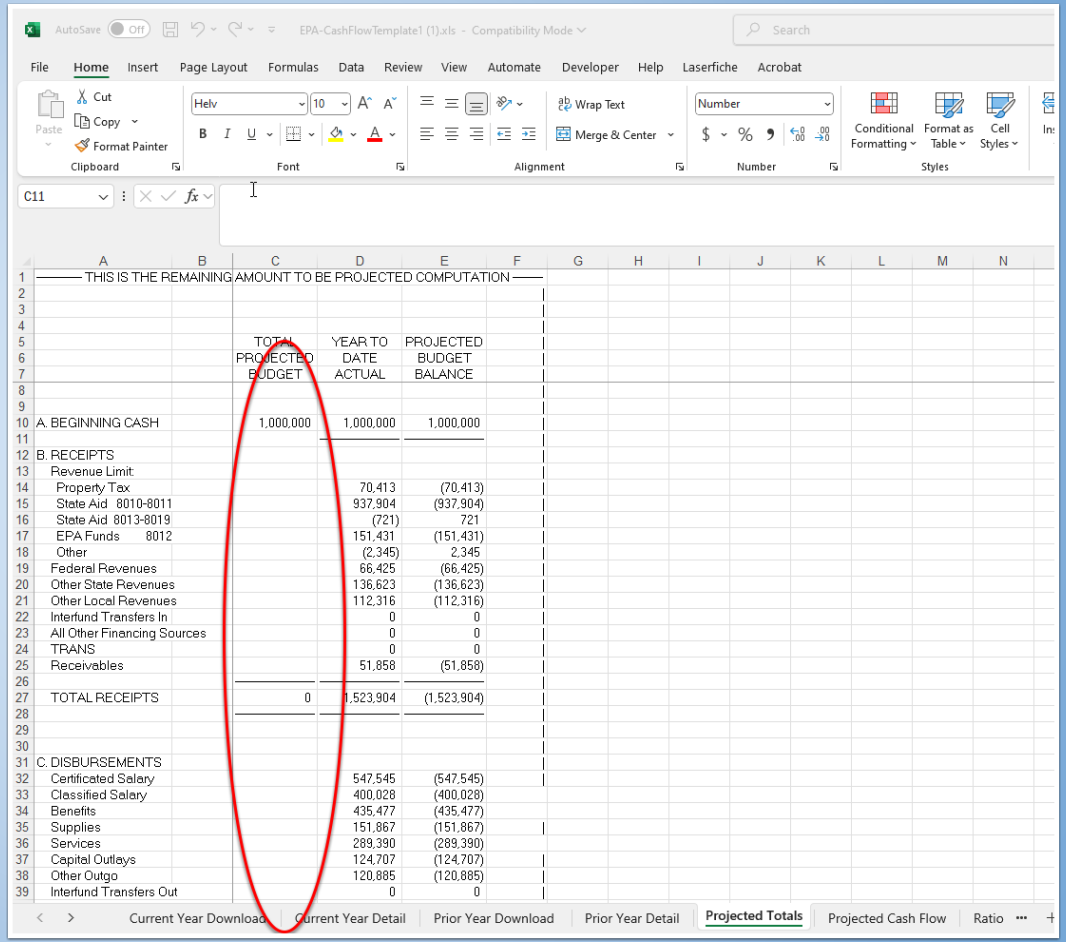
- Check to make sure the information that was pasted is shown correctly
- Click the Detail Tab to make sure dollar amounts are in the correct months



Cash Flow

Cash Flow

- Click on the Projected Totals tab
- Enter in your 1st interim budget information



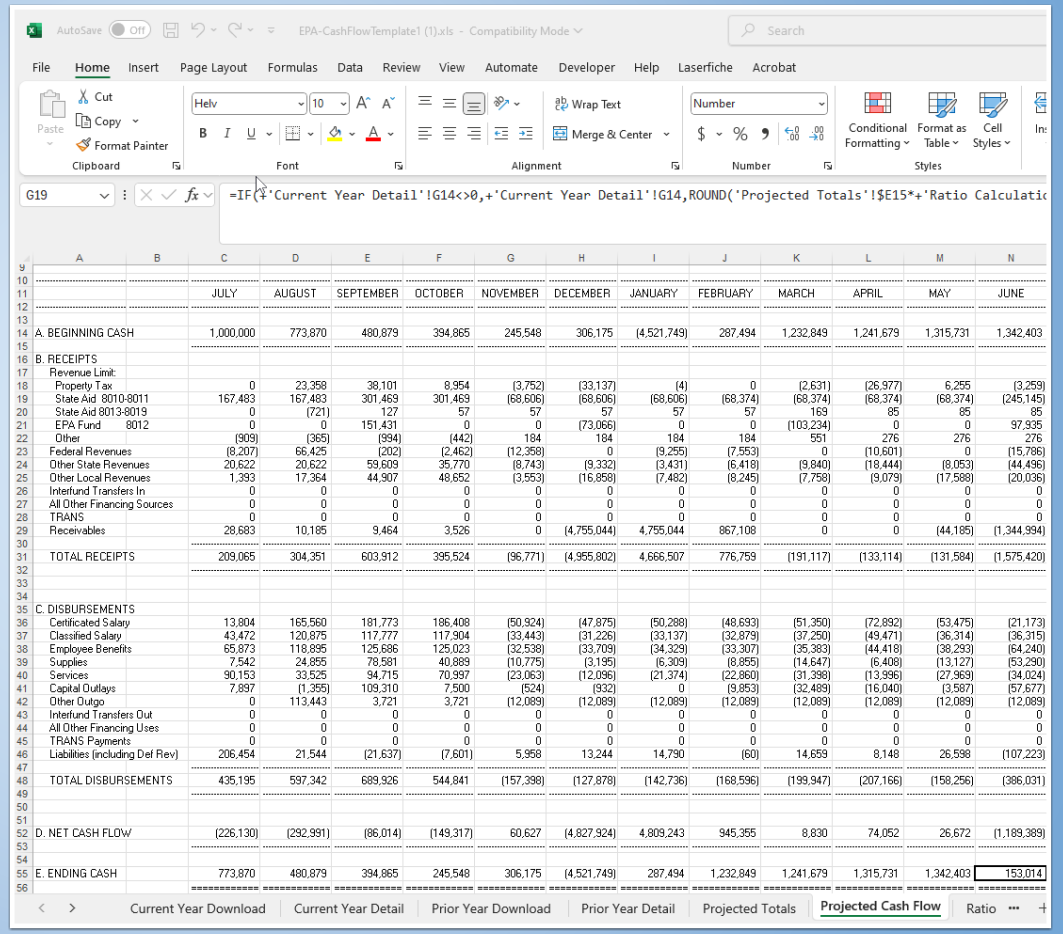
	A	C	D	E
1	THIS IS THE REMAINING AMOUNT TO BE PROJECTED COMPUTATION			
5		TOTAL PROJECTED BUDGET	YEAR TO DATE ACTUAL	PROJECTED BUDGET BALANCE
10	A. BEGINNING CASH	1,000,000	1,000,000	1,000,000
12	B. RECEIPTS			
13	Revenue Limit:			
14	Property Tax		70,413	(70,413)
15	State Aid 8010-8011		937,904	(937,904)
16	State Aid 8013-8019		(721)	721
17	EPA Funds 8012		151,431	(151,431)
18	Other		(2,345)	2,345
19	Federal Revenues		66,425	(66,425)
20	Other State Revenues		136,623	(136,623)
21	Other Local Revenues		112,316	(112,316)
22	Interfund Transfers In		0	0
23	All Other Financing Sources		0	0
24	TRANS		0	0
25	Receivables		51,858	(51,858)
27	TOTAL RECEIPTS	0	1,523,904	(1,523,904)
31	C. DISBURSEMENTS			
32	Certificated Salary		547,545	(547,545)
33	Classified Salary		400,028	(400,028)
34	Benefits		435,477	(435,477)
35	Supplies		151,867	(151,867)
36	Services		289,390	(289,390)
37	Capital Outlays		124,707	(124,707)
38	Other Outgo		120,885	(120,885)
39	Interfund Transfers Out		0	0

Current Year Download | Current Year Detail | Prior Year Download | Prior Year Detail | Projected Totals | Projected Cash Flow | Ratio

Cash Flow

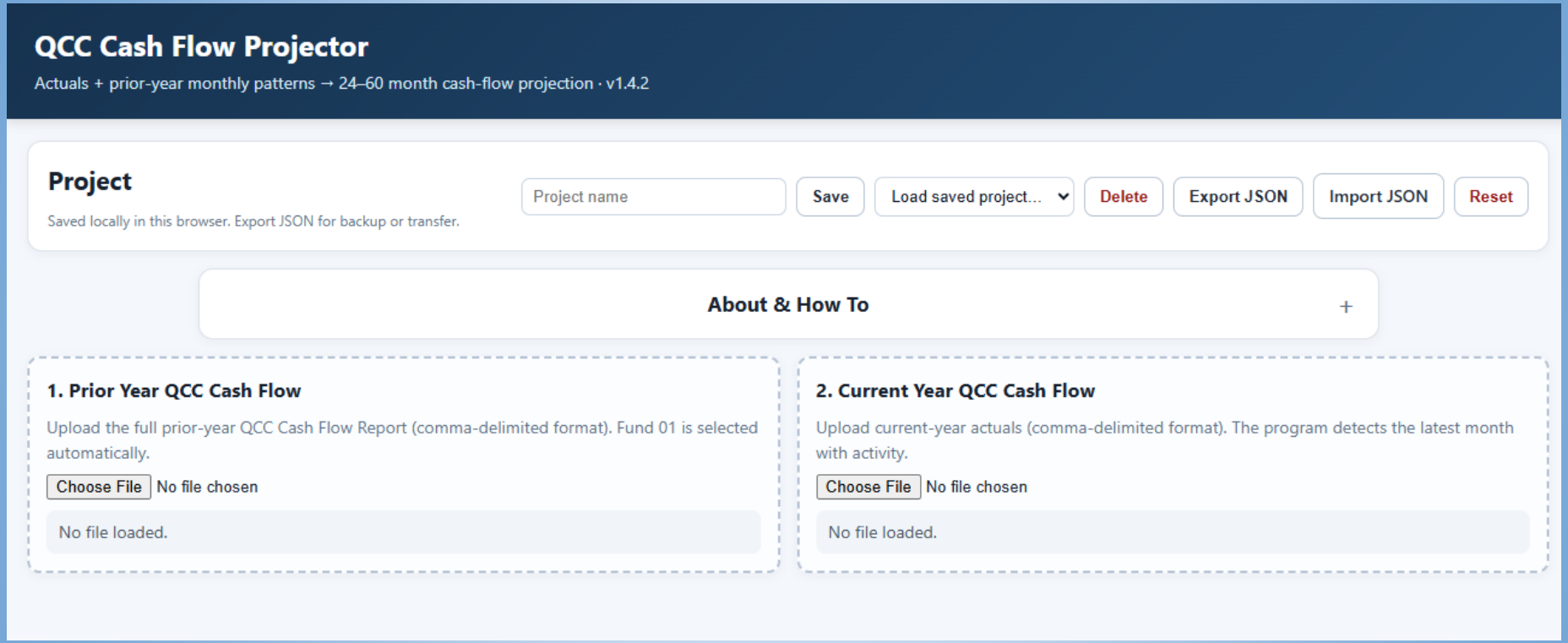
Cash Flow

- 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!



	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
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
B. RECEIPTS												
Revenue Limit:												
Property Tax	0	23,358	38,101	8,954	(3,752)	(33,137)	(4)	0	(2,631)	(26,977)	6,255	(3,259)
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)
State Aid 8013-8019	0	(721)	127	57	57	57	57	57	169	85	85	85
EPA Fund 8012	0	0	151,431	0	0	(73,066)	0	0	(103,234)	0	0	97,935
Other	(909)	(365)	(994)	(442)	184	184	184	184	551	276	276	276
Federal Revenues	(8,207)	66,425	(202)	(2,462)	(12,358)	0	(9,255)	(7,553)	0	(10,601)	0	(15,786)
Other State Revenues	20,622	20,622	59,609	35,770	(8,743)	(9,332)	(3,431)	(6,418)	(9,840)	(18,444)	(8,053)	(44,496)
Other Local Revenues	1,393	17,364	44,907	48,652	(3,553)	(16,858)	(7,482)	(8,245)	(7,758)	(9,079)	(17,588)	(20,036)
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0
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)
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)
C. DISBURSEMENTS												
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)
Classified Salary	43,472	120,875	117,777	117,904	(33,443)	(31,226)	(33,137)	(32,879)	(37,250)	(49,471)	(36,314)	(36,315)
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)
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)
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)
Capital Outlays	7,897	(1,355)	109,310	7,500	(524)	(932)	0	(9,853)	(32,489)	(16,040)	(3,587)	(57,677)
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)
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0
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)
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)
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)
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

QCC Cash Flow Projector



QCC Cash Flow Projector

About & How To

About QCC Cash Flow Projector

This program turns prior-year and current-year QCC Cash Flow reports into a rolling monthly cash-flow projection for Fund 01. It keeps imported current-year months as actuals, uses the prior-year monthly pattern to estimate future months, and can extend the projection from 24 months up to 60 months.

> **How the initial Year 1 Annual Assumptions are calculated:** Current-year activity through the selected **Actual through** month + prior-year activity for the remaining months of the fiscal year. This is a historical run-rate starting point only.

Important: Review and replace the initial Annual Assumptions with the latest current/revised budget figures before relying on the projection. The starter amounts are intended to help populate the model, not to substitute for the district's current budget.

What the views show

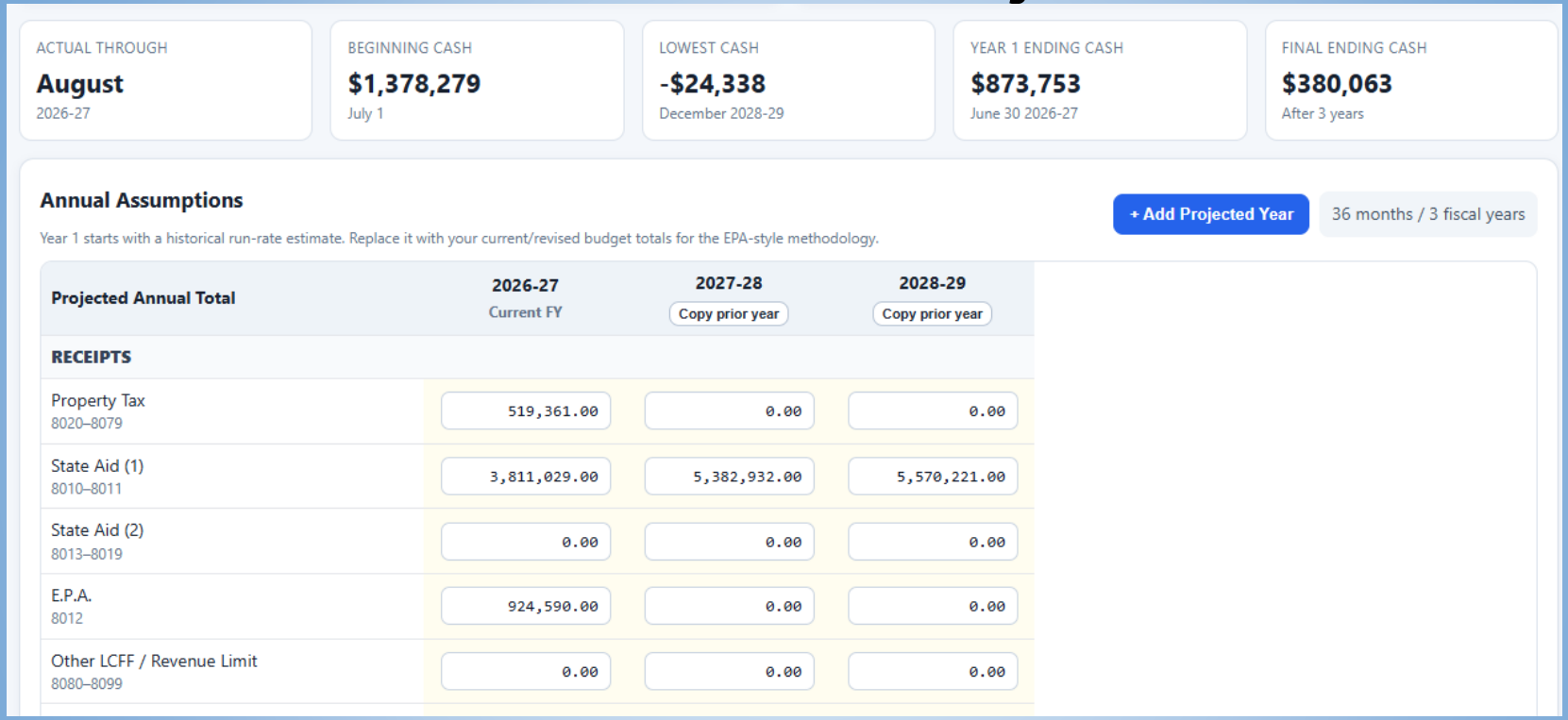
Projected Cash Balance chart — shows the continuous month

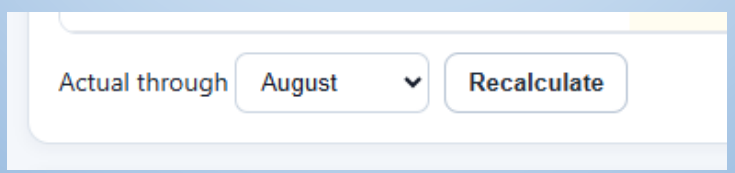
How to use the program

1. **Upload the Prior Year QCC Cash Flow report (comma-delimited format).** The prior year supplies the monthly timing pattern used for projections.
2. **Upload the Current Year QCC Cash Flow report (comma-delimited format).** The program imports the current Fund 01 activity and attempts to detect the latest month with activity.
3. **Review the "Actual through" month.** If QCC contains entries posted in later months, select the reporting cutoff you actually want and click **Recalculate**. This choice determines which current-year months are treated as actuals and which months are projected.
4. **Review Annual Assumptions.** The program initially estimates each Year 1 annual amount using current-year actual activity through the selected cutoff plus prior-year activity for the remaining months.
5. **Replace the starter assumptions with the latest current/revised budget totals.** This is the key step for an EPA-style projection. Future monthly amounts are then distributed using the prior-year monthly pattern.
6. **Review the Cash Flow Detail and chart.** Look for months with unusually low cash, large receipts/disbursements, or a negative projected ending balance.

7. **Review Reconciliation & Warnings** — [illegible]

QCC Cash Flow Projector



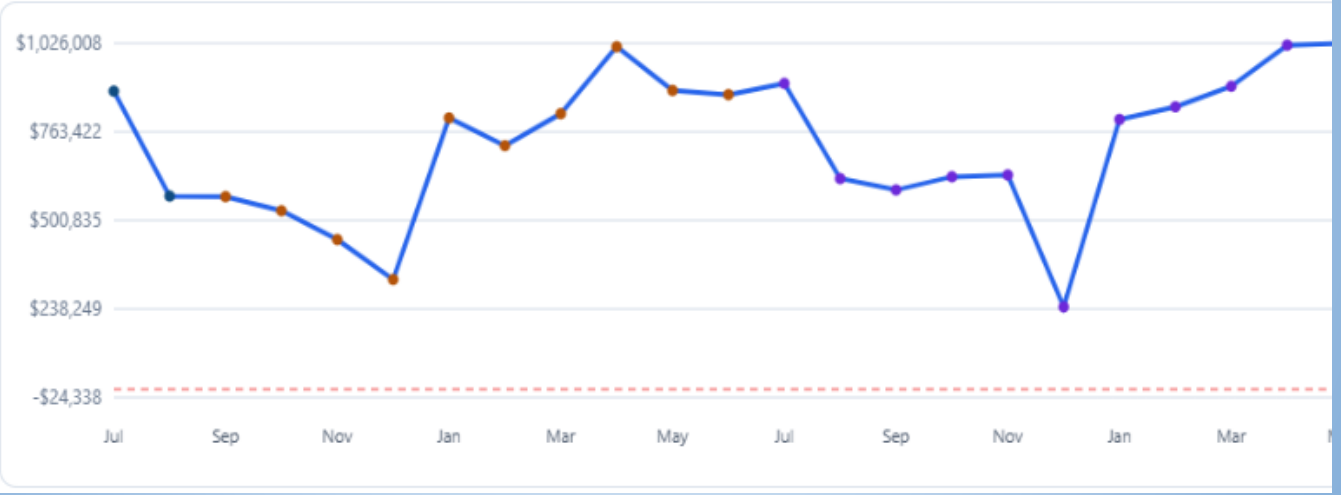


QCC Cash Flow Projector

Actual through August Recalculate

Projected Cash Balance

Continuous month-end cash through the selected projection horizon.



QCC Cash Flow Projector

Cash Flow Detail

Actual Current-year projected Future-year projected

Print EPA-Style Repor

Projected receipt and disbursement amounts are editable. A blue outline marks a manual override. Right-click a projected value to restore its calculated estimate.

Category	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2026	Feb 2026	Ma 202
Beginning Cash	**$1,378,278.91**	**$884,166.21**	**$572,921.36**	**$571,326.60**	**$529,447.94**	**$443,960.51**	**$325,451.66**	**$804,664.22**	**$722,407.14**
RECEIPTS									
Property Tax	$3,311.07	$239.92	$36,608.47	$8,912.78	$17,697.07	$217,363.97	$7,215.11	$10,047.58	$5,437.51
State Aid (1)	$186,595.00	$186,595.00	$326,176.13	$326,176.13	$326,176.13	$0.00	$652,352.26	$373,513.12	$373,513.12
State Aid (2)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
E.P.A.	$0.00	$0.00	$122,641.93	$0.00	$0.00	$0.00	$122,642.52	$0.00	$149,648.45
Other LCFF / Revenue Limit	$597.39	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Federal Revenues	$17,990.00	$9,302.00	$0.00	$65,525.27	$0.00	$34,102.01	$108,816.69	$0.00	$0.00
Other State Revenues	$42,913.45	$37,401.00	$30,762.19	$23,274.19	$38,009.04	$120,613.57	$62,383.37	$37,926.01	$91,408.56
Other Local Revenues	$723.96	$0.00	$19,083.70	$49,778.25	$11,923.71	$8,707.45	$34,719.09	$41,149.92	$593.65
Interfund Transfers In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TRANS Receipts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Receivable / Due From	$111,474.51	$38,756.83	$0.00	$168.07	$0.00	$431.36	$2,190.57	$570.10	$0.00
Total Receipts	**$363,605.38**	**$272,294.75**	**$535,272.42**	**$473,834.69**	**$393,805.94**	**$381,218.36**	**$990,319.61**	**$463,206.74**	**$620,601.25**
DISBURSEMENTS									
Certificated Salaries	$17,462.83	$191,555.80	$206,524.19	$226,643.19	$216,357.08	$210,679.02	$211,522.92	$215,568.98	$216,644.56

QCC Cash Flow Projector

Capital Outlays	$0.00	$0.00	$0.00	$0.00	$0.00	$3,224.10	$0.00	$0.00	$0.00
Other Outgo	$0.00	$0.00	$11,757.18	$3,446.30	$0.00	$3,446.30	$6,892.60	$3,446.30	$3,446.30
Interfund Transfers Out	$0.00	$0.00	**$1,000.00**	**$5,000.00**	$0.00	$0.00	$0.00	$39,903.65	$0.00
All Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TRANS Disbursements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Accounts Payable / Liabilities	$635,431.27	$5,438.68	$4,941.27	$5,837.57	$15,268.63	$8,634.22	$5,337.04	$3,232.31	$4,764.03
Deferred Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Disbursements	**$857,718.08**	**$583,539.60**	**$537,867.18**	**$520,713.36**	**$479,293.36**	**$499,727.21**	**$511,107.06**	**$545,463.82**	**$525,584.33**
Net Change in Cash	**-$494,112.70**	**-$311,244.85**	**-$2,594.76**	**-$46,878.67**	**-$85,487.42**	**-$118,508.85**	**$479,212.56**	**-$82,257.07**	**$95,016.96**
Ending Cash Balance	**$884,166.21**	**$572,921.36**	**$570,326.60**	**$523,447.94**	**$437,960.51**	**$319,451.66**	**$798,664.22**	**$716,407.14**	**$811,424.11**

QCC Cash Flow Projector

Reconciliation & Warnings

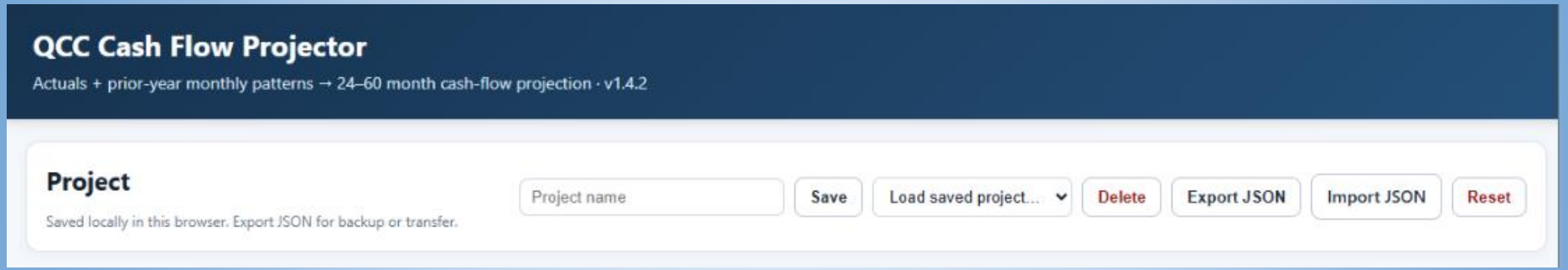
Actual-month ending cash reconciles within $0.00 of the QCC report.

Other LCFF / Revenue Limit: annual assumption $0.00 is below actuals to date $597.39.

Deferred Revenue: annual assumption -$6,341.03 is below actuals to date $0.00.

Projected cash becomes negative in December 2028-29 (-$30,337.60).

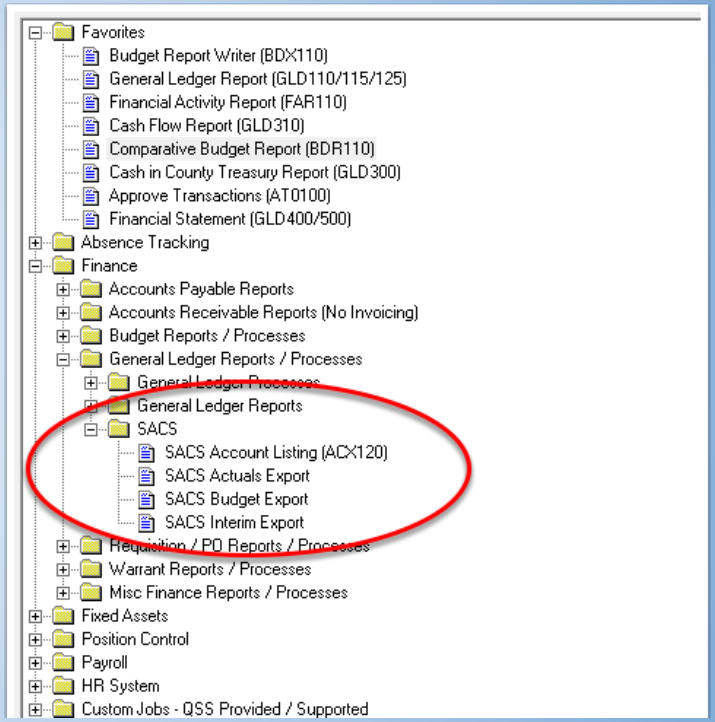
QCC Cash Flow Projector



QCC Export / SACS Import

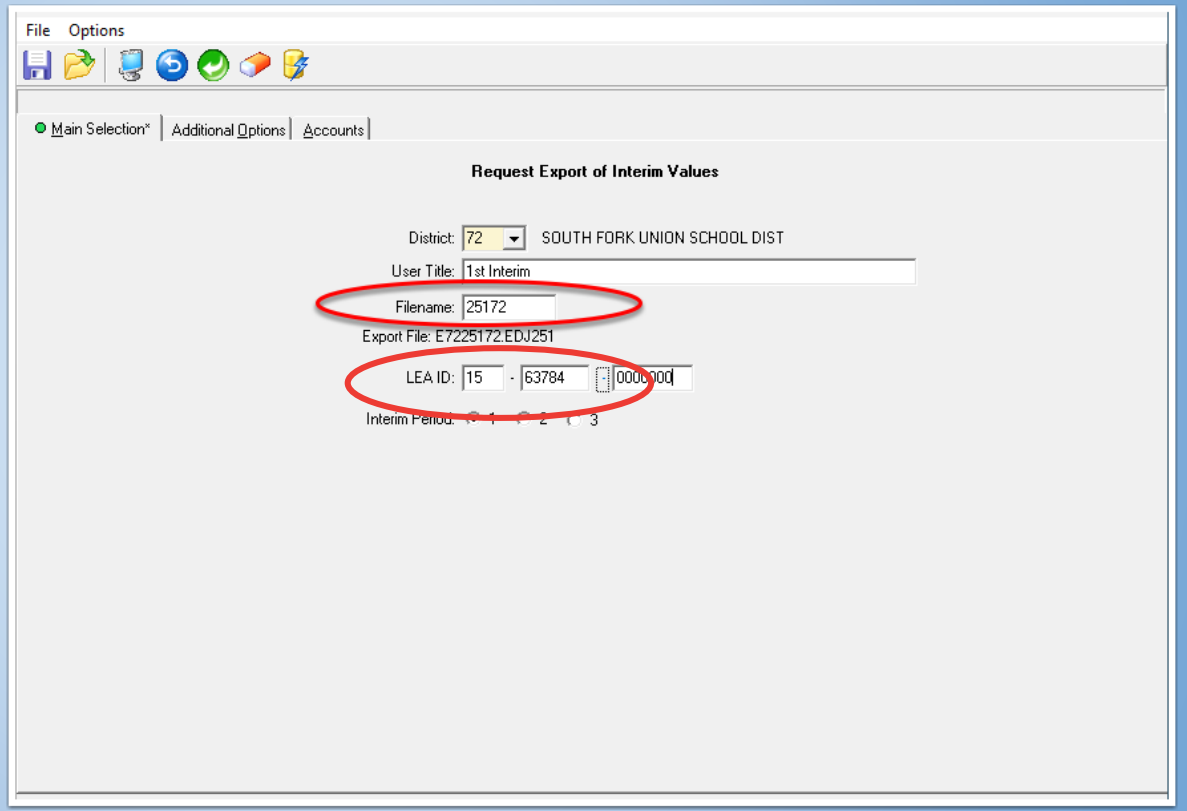
QCC Export

- In Finance folder open SACS
- Select SACS Interim Export



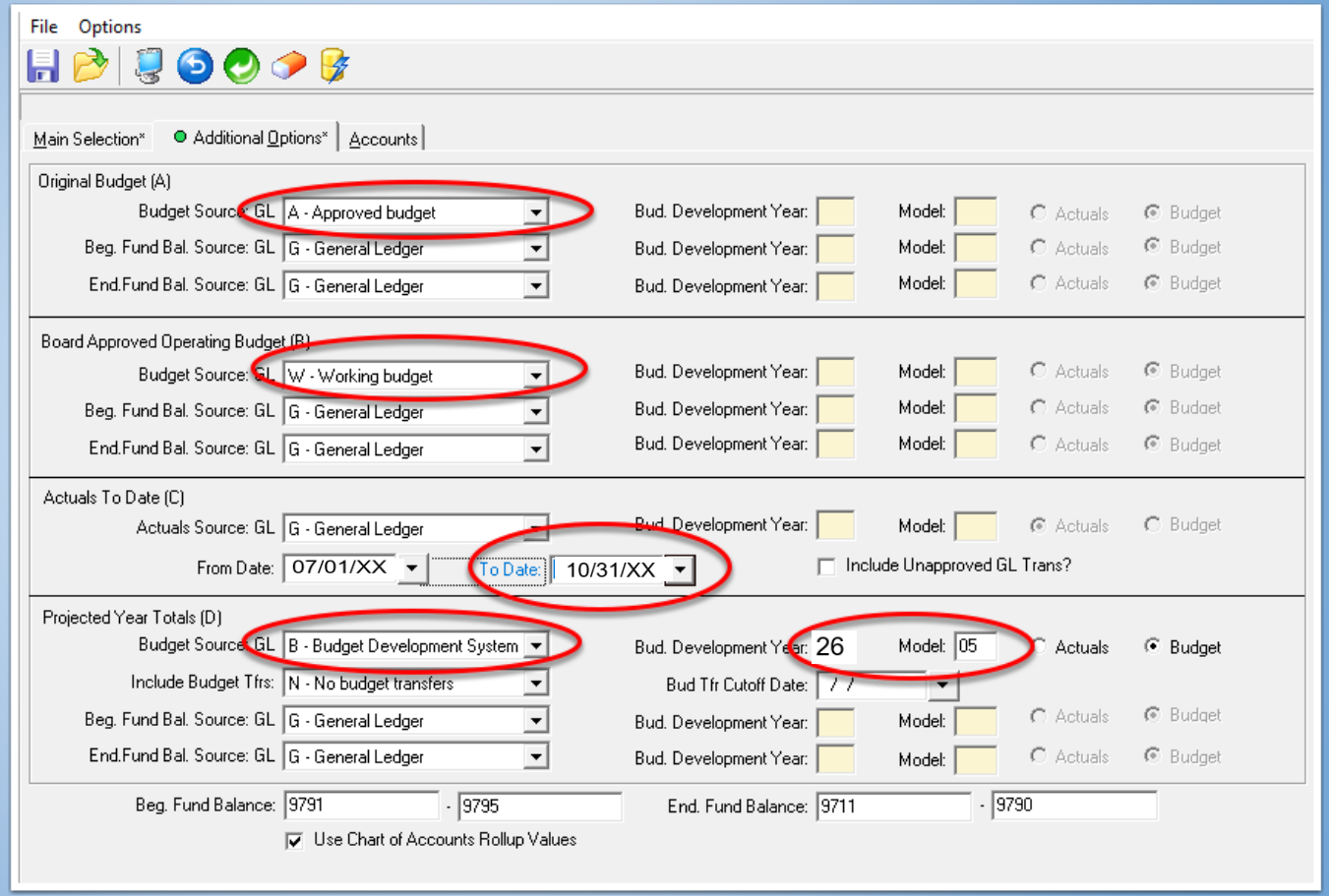
QCC Export

- Label description 1st Interim
- Filename should be “251” followed by the two digit district code
- Select correct interim period



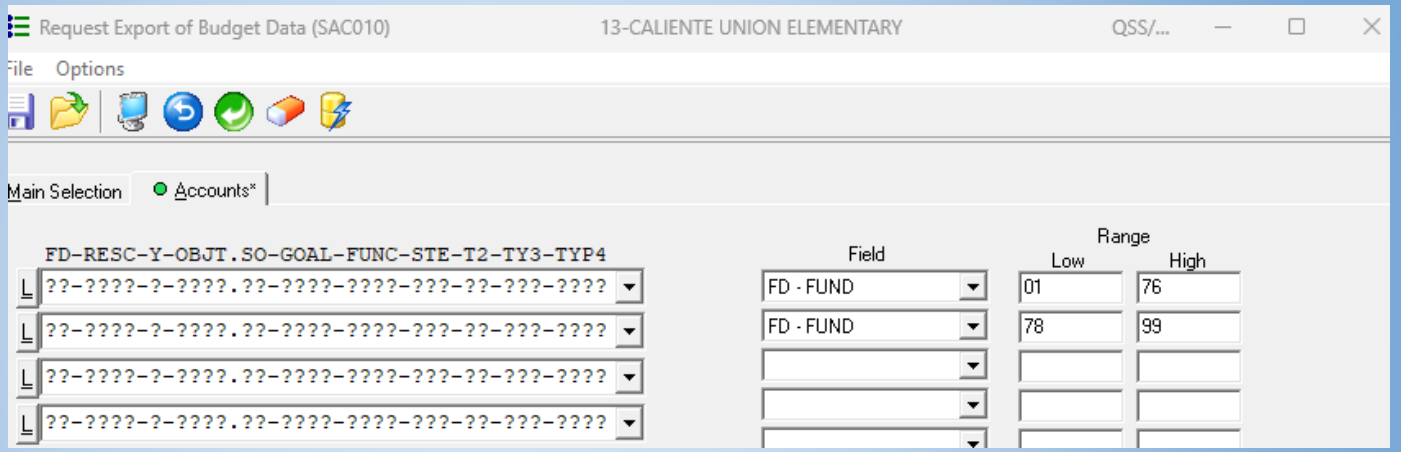
QCC Export

- Click “Additional Options” tab
- Original Budget Source Should be Approved
- Board Approved Budget should be Working
- Actuals to Date cutoff date should be October 31
- Projected Year Total Budget should be your 1st interim model



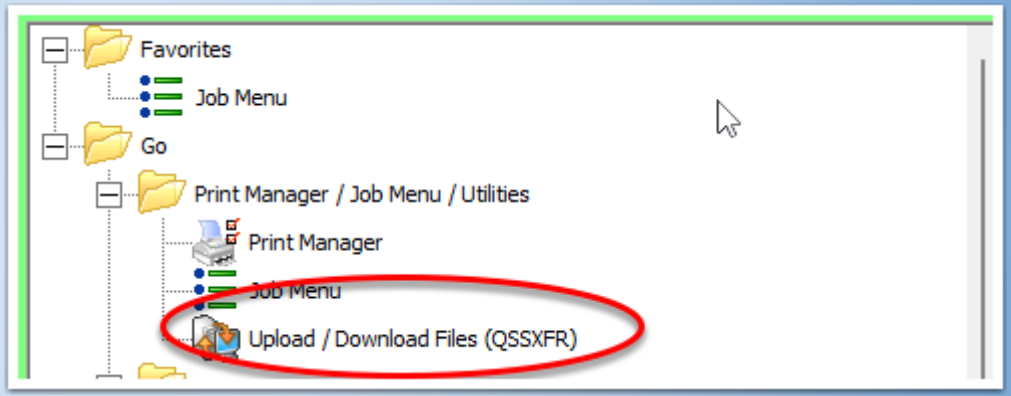
QCC Export

- Use accounts tab to filter out fund 77-Impounds



QCC Export

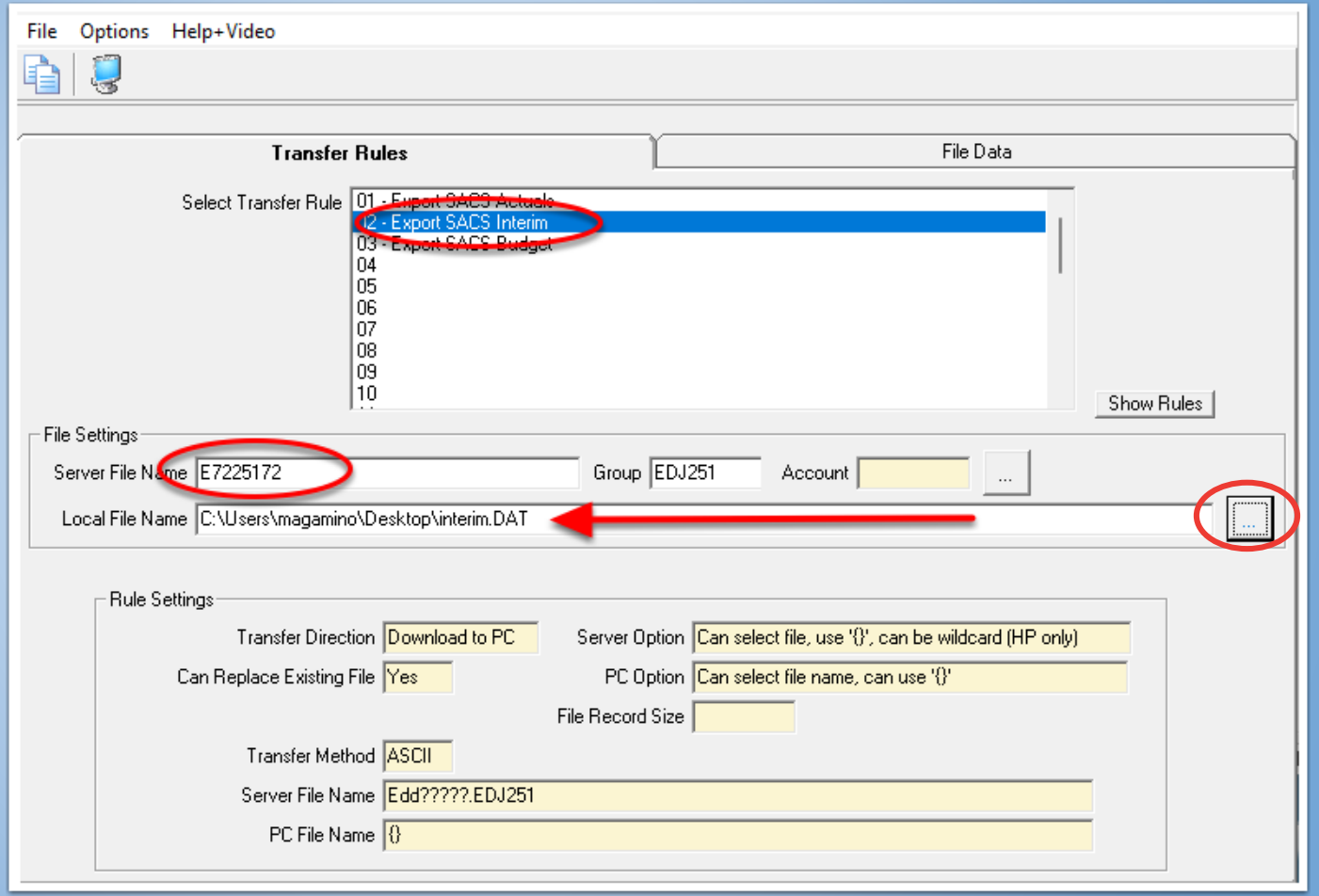
- Open Upload/Download from the Job Menu (QSSXFR)



QCC Export

Export QCC

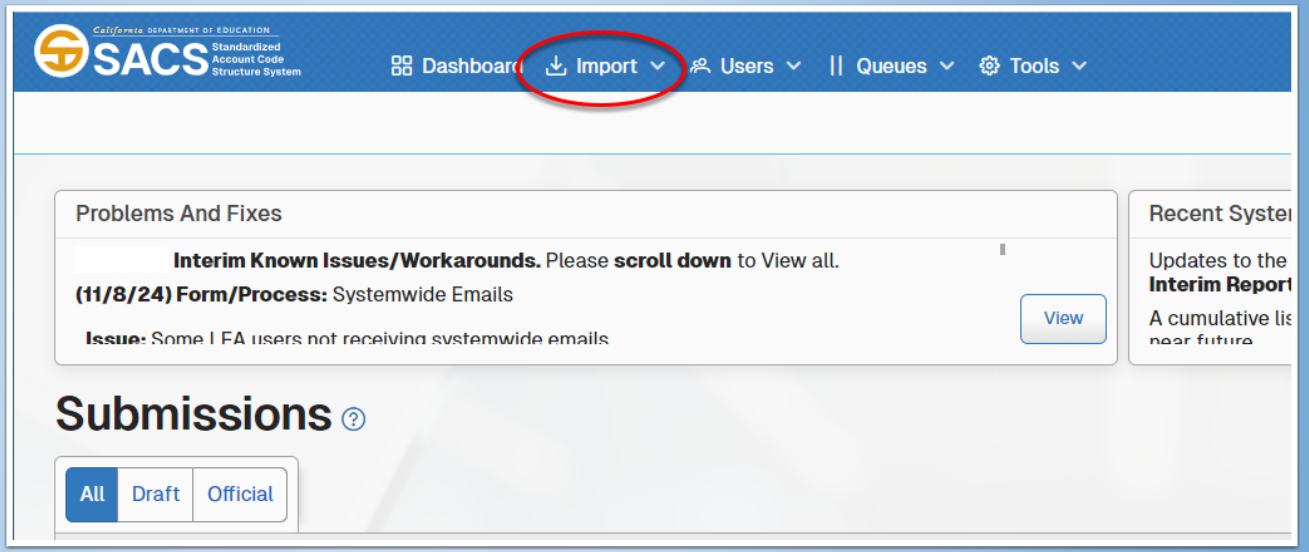
- Select the 1st interim transfer rule
- Server File Name should be “E” followed by district code, “251” and ending with district code again
- Save filename with”.DAT” or “.TXT” at the end



SACS Import

Import to SACS Web

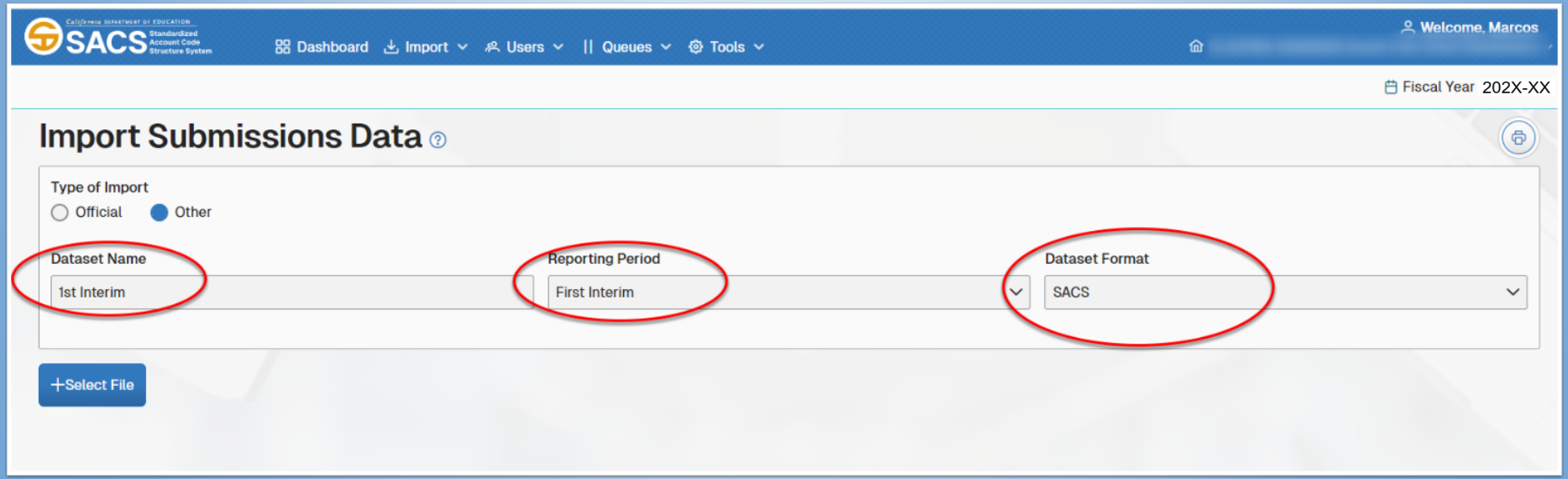
- After login into SACS Web click on the Import section up top



SACS Import

Import to SACS Web

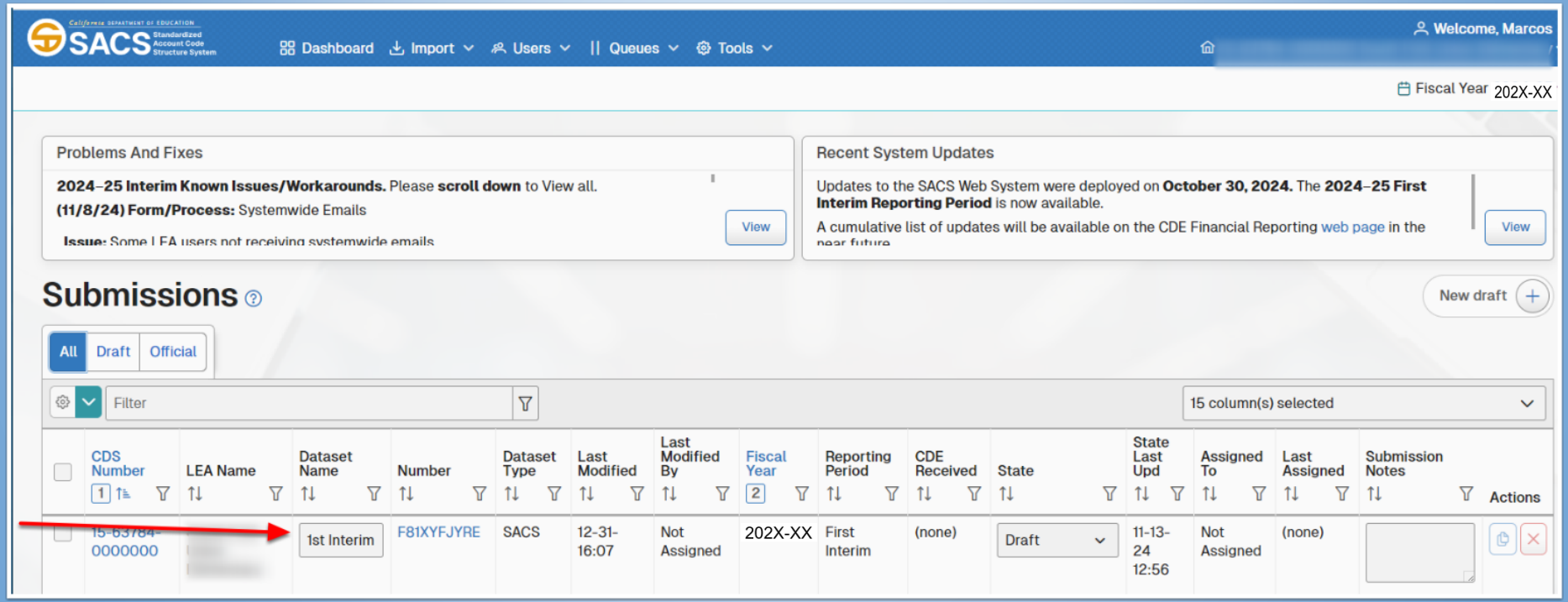
- Give your dataset a name for 1st interim
- Change Reporting Period to first interim
- Dataset format should be SACS
- Click Select File and choose the DAT file you saved earlier



SACS Import

Import to SACS Web

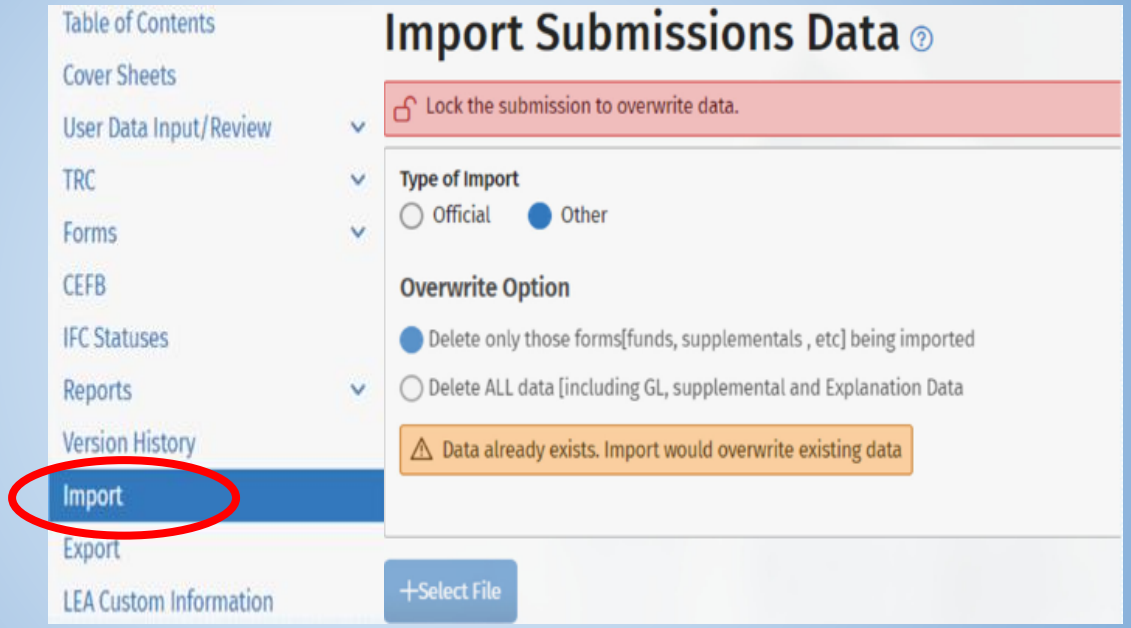
- Once your DAT file is uploaded you should see your new 1st interim dataset in your dashboard



SACS Subsequent Import

SACS Subsequent Import

- Select “Import” from left side menu
- Select Type of Import “Other”
- Overwrite Option “Delete only those forms (Funds, supplements, etc) being imported
- Select File- Find the QCC DAT file to import



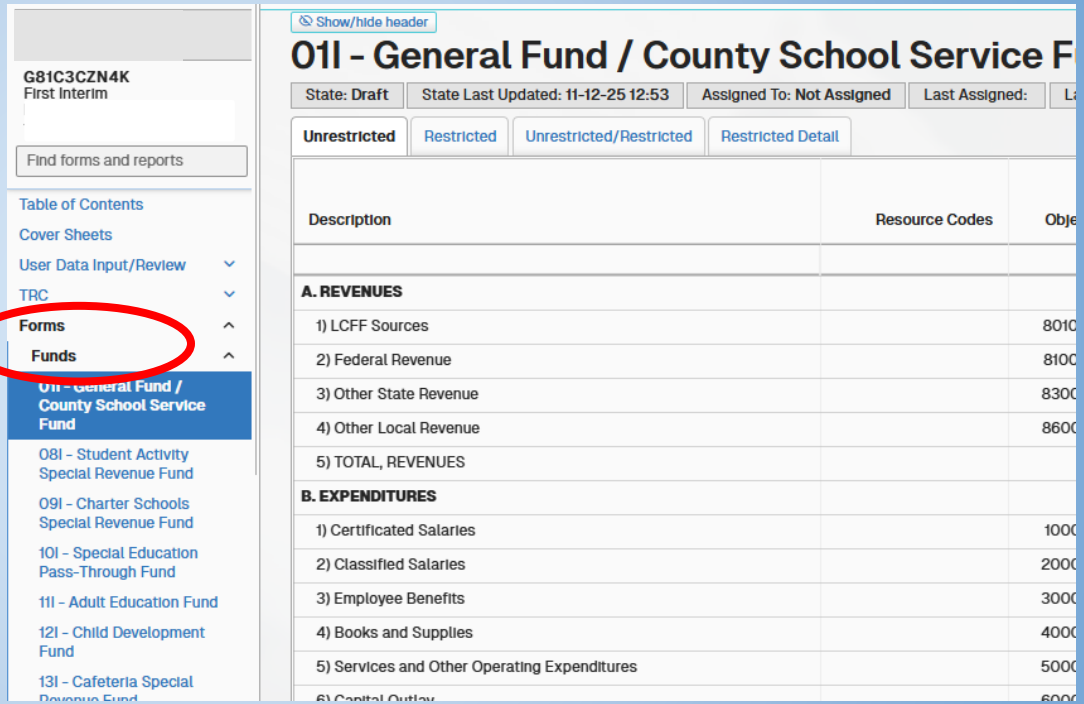
SACS FORMS

FUND FORMS

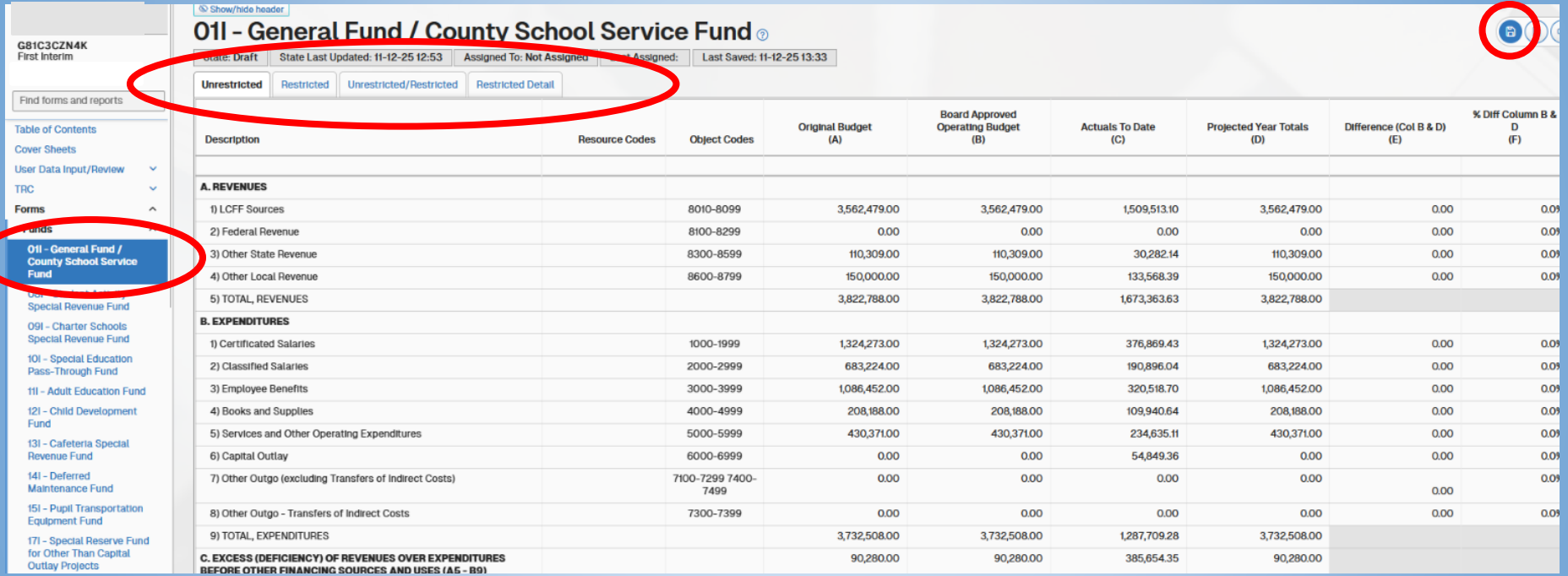
Form 01, Forms 09 - 71

FUND FORMS

- Click on Forms section on the left hand side



FORM FUND 01



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	3,562,479.00	3,562,479.00	1,509,513.10	3,562,479.00	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	110,309.00	110,309.00	30,282.14	110,309.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	133,568.39	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,822,788.00	3,822,788.00	1,673,363.63	3,822,788.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,324,273.00	1,324,273.00	376,869.43	1,324,273.00	0.00	0.0%
2) Classified Salaries		2000-2999	683,224.00	683,224.00	190,896.04	683,224.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,086,452.00	1,086,452.00	320,518.70	1,086,452.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,188.00	208,188.00	109,940.64	208,188.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	430,371.00	430,371.00	234,635.11	430,371.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	54,849.36	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,732,508.00	3,732,508.00	1,287,709.28	3,732,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,280.00	90,280.00	385,654.35	90,280.00		

- First thing you want to do is click save
- 4 tabs - Unrestricted, Restricted, Combined Unrestricted/Restricted, and Restricted Detail

FORM FUND 01

First Interim Budget Projections

202X-XX irst Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Kern County

Form 01I
F81R1PMZFJ((2025-26)

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	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,206.00	81,206.00	38,462.89	74,723.00	(6,483.00)	-8.0%
4) Other Local Revenue		8600-8799	217,063.36	217,063.36	13,213.12	217,063.00	(.36)	0.0%
5) TOTAL, REVENUES			3,857,188.36	3,857,188.36	1,616,949.77	3,773,697.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,162,907.90	1,162,907.90	391,072.25	1,347,766.20	(184,858.30)	-15.9%
2) Classified Salaries		2000-2999	705,529.34	705,529.34	189,295.35	653,974.00	51,555.34	7.3%

FORM FUND 01

Kern County

202X-XX First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Form 01I
F81R1PMZFJ(2025-26)

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	410,465.00	410,465.00	273,939.16	513,485.00	103,020.00	25.1%
4) Other Local Revenue		8600-8799	241,409.00	241,409.00	49,772.08	237,939.00	(3,470.00)	-1.4%
5) TOTAL, REVENUES			798,283.00	798,283.00	384,052.92	917,032.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	277,759.97	277,759.97	69,884.48	304,620.00	(26,860.03)	-9.7%
2) Classified Salaries		2000-2999	112,291.88	112,291.88	54,331.93	192,795.00	(80,503.12)	-71.7%
3) Employee Benefits		3000-3999	279,313.16	279,313.16	49,352.19	291,561.00	(12,247.84)	-4.4%
4) Books and Supplies		4000-4999	67,641.80	67,641.80	50,094.47	116,734.00	(49,092.20)	-72.6%

FORM FUND 01

Kern County

202X-XX First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

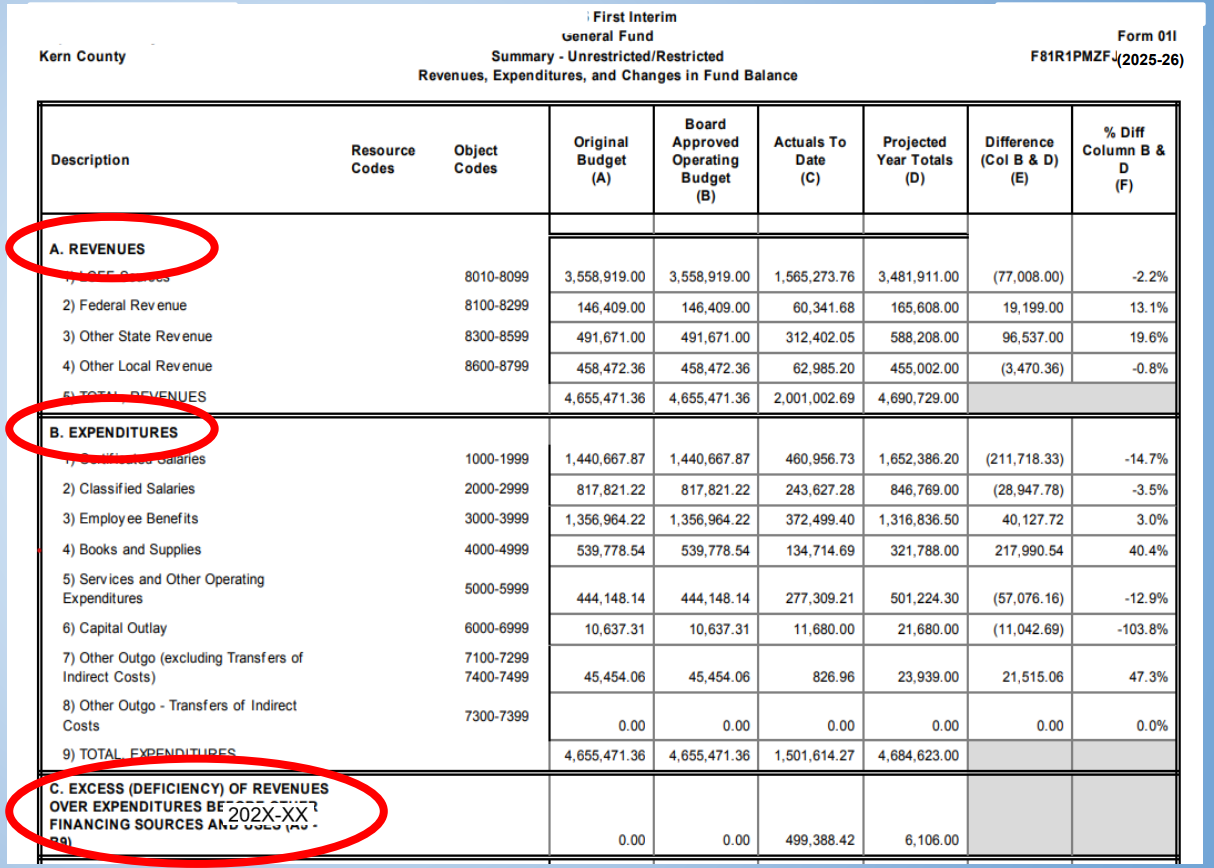
Form 01I
F81R1PMZFJ(2025-26)

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	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	491,671.00	491,671.00	312,402.05	588,208.00	96,537.00	19.6%
4) Other Local Revenue		8600-8799	458,472.36	458,472.36	62,985.20	455,002.00	(3,470.36)	-0.8%
5) TOTAL, REVENUES			4,655,471.36	4,655,471.36	2,001,002.69	4,690,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,667.87	1,440,667.87	460,956.73	1,652,386.20	(211,718.33)	-14.7%
2) Classified Salaries		2000-2999	817,821.22	817,821.22	243,627.28	846,769.00	(28,947.78)	-3.5%
3) Employee Benefits		3000-3999	1,356,964.22	1,356,964.22	372,499.40	1,316,836.50	40,127.72	3.0%
4) Books and Supplies		4000-4999	539,778.54	539,778.54	134,714.69	321,788.00	217,990.54	40.4%
5) Services and Other Operating		5000-5999						

FORM FUND 01

What to Analyze

- Revenue & Expenditure Trends
- Operating Balance
- Surplus/ Deficit
- Variance Columns



First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Kern County — Form 01I — F81R1PMZFJ(2025-26)

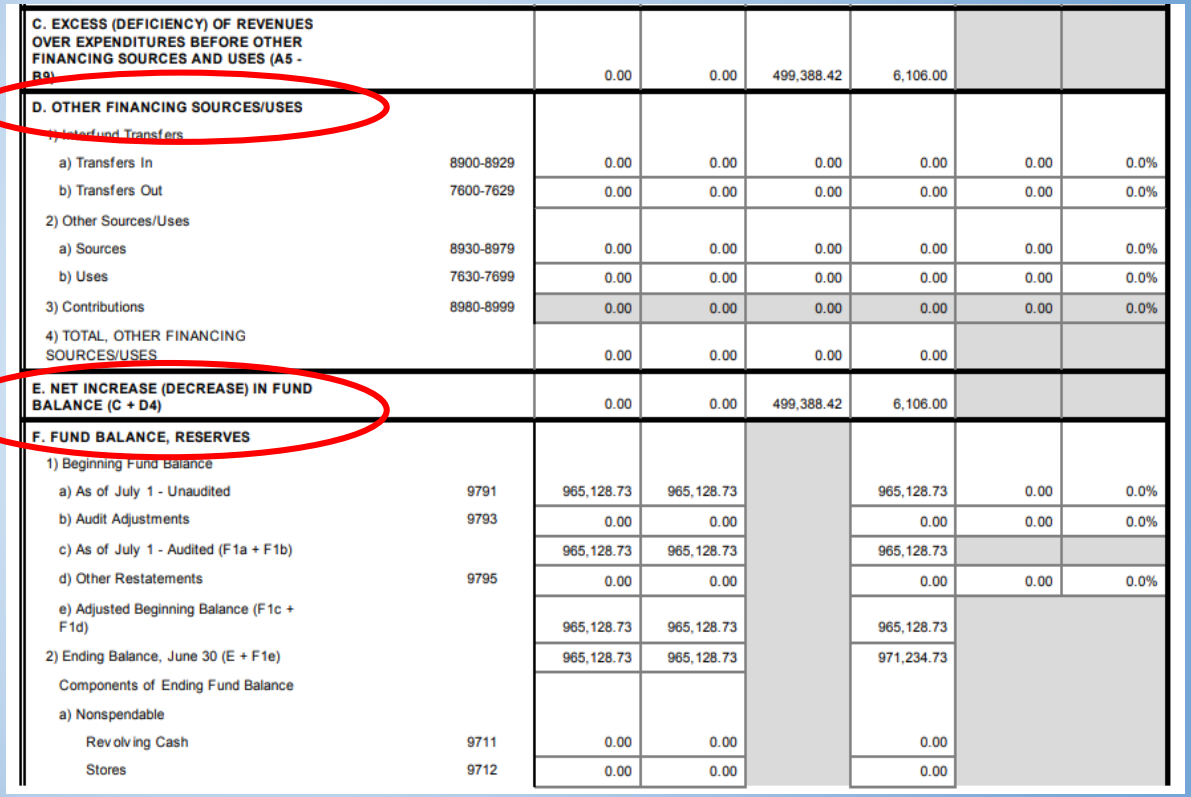
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,558,919.00	3,558,919.00	1,565,273.76	3,481,911.00	(77,008.00)	-2.2%
2) Federal Revenue		8100-8299	146,409.00	146,409.00	60,341.68	165,608.00	19,199.00	13.1%
3) Other State Revenue		8300-8599	491,671.00	491,671.00	312,402.05	588,208.00	96,537.00	19.6%
4) Other Local Revenue		8600-8799	458,472.36	458,472.36	62,985.20	455,002.00	(3,470.36)	-0.8%
5) TOTAL, REVENUES			4,655,471.36	4,655,471.36	2,001,002.69	4,690,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,667.87	1,440,667.87	460,956.73	1,652,386.20	(211,718.33)	-14.7%
2) Classified Salaries		2000-2999	817,821.22	817,821.22	243,627.28	846,769.00	(28,947.78)	-3.5%
3) Employee Benefits		3000-3999	1,356,964.22	1,356,964.22	372,499.40	1,316,836.50	40,127.72	3.0%
4) Books and Supplies		4000-4999	539,778.54	539,778.54	134,714.69	321,788.00	217,990.54	40.4%
5) Services and Other Operating Expenditures		5000-5999	444,148.14	444,148.14	277,309.21	501,224.30	(57,076.16)	-12.9%
6) Capital Outlay		6000-6999	10,637.31	10,637.31	11,680.00	21,680.00	(11,042.69)	-103.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	45,454.06	45,454.06	826.96	23,939.00	21,515.06	47.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,655,471.36	4,655,471.36	1,501,614.27	4,684,623.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	499,388.42	6,106.00		

202X-XX

FORM FUND 01

What to Analyze

- Non-Operational Impacts
- Contributions
- Impact on Fund Balance
- Components of Ending Fund Balance
- Committed Funds
- Unassigned/Unappropriated Amount



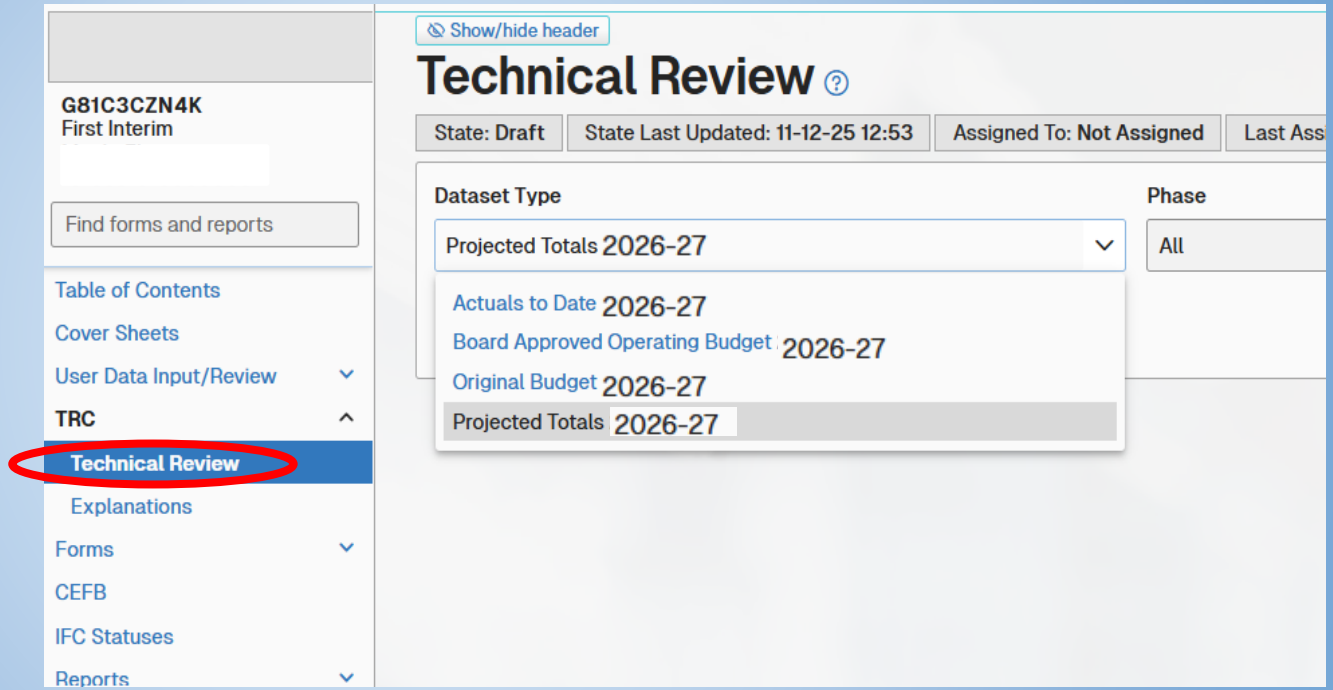
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	499,388.42	6,106.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	499,388.42	6,106.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	965,128.73	965,128.73		965,128.73	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		965,128.73	965,128.73		965,128.73		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		965,128.73	965,128.73		965,128.73		
2) Ending Balance, June 30 (E + F1e)		965,128.73	965,128.73		971,234.73		
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		

TRC

Reviewing Technical Review Corrections

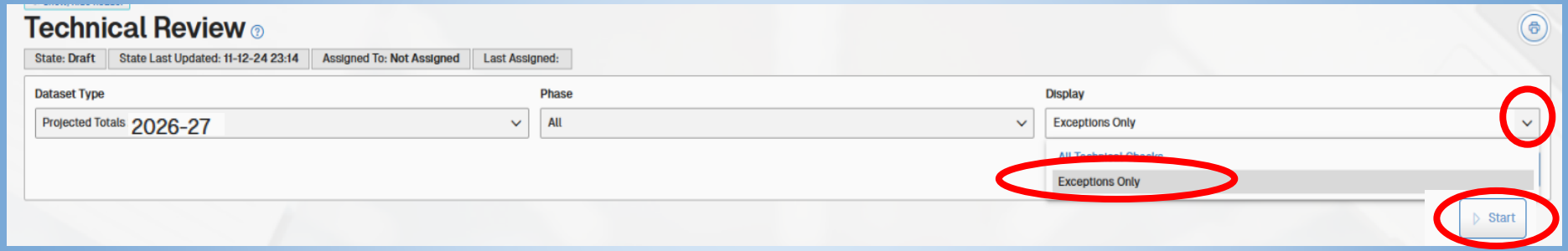
TRC- Technical Review Corrections

- Click on TRC section on the left hand side
- Click on Technical Review to investigate exceptions



TRC- Technical Review Corrections

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



- **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 First Interim model
- Make any appropriate corrections to the general ledger to correct invalid account string combinations (cash transfers)

TRC- Technical Review Corrections

TRC: Negative Balance

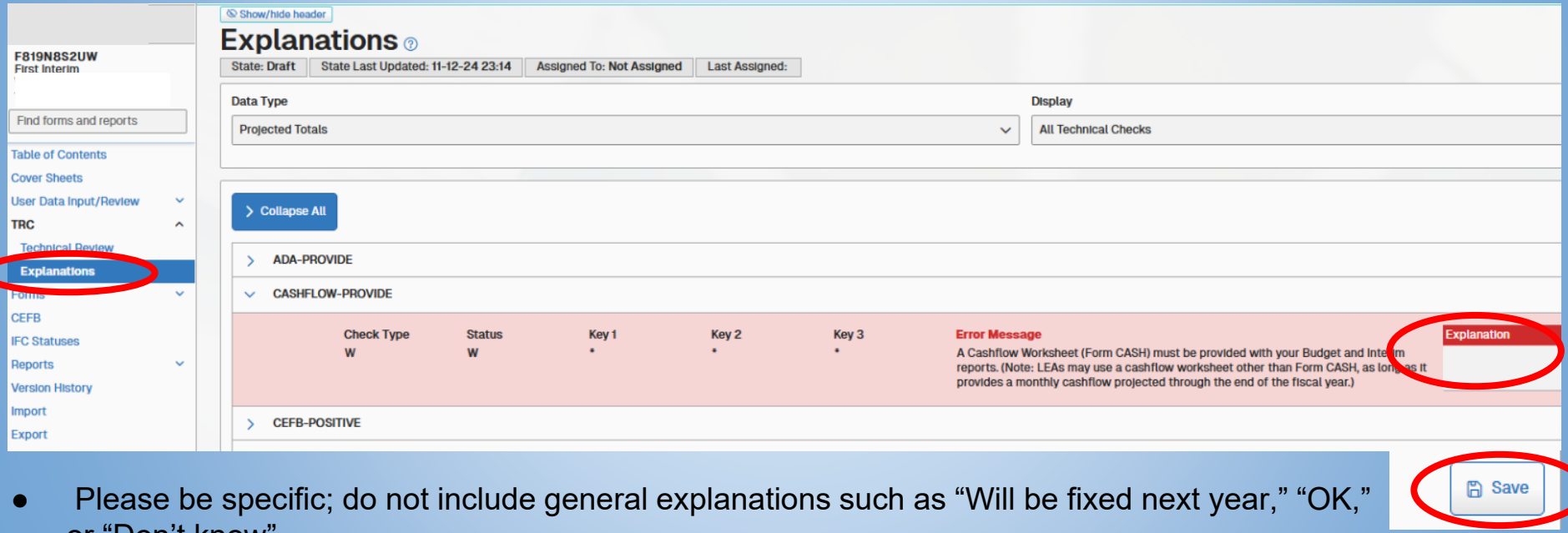
- These accounts strings have a negative balance
  - Actual activity posted to the account string is negative
- Account string should be reviewed to determine why a negative expense (credit) was posted, and whether the activity is more appropriately classified as a revenue

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

FUND	RESOURCE	FUNCTION	VALUE
01	6512	3110	($1,973.30)
01	9010	7200-7600	($271,681.90)
12	6130	1000	($3,065.00)
67	0000	6000	($8,270,413.96)

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



- Please be specific; do not include general explanations such as “Will be fixed next year,” “OK,” or “Don’t know”

TRC- Technical Review Corrections

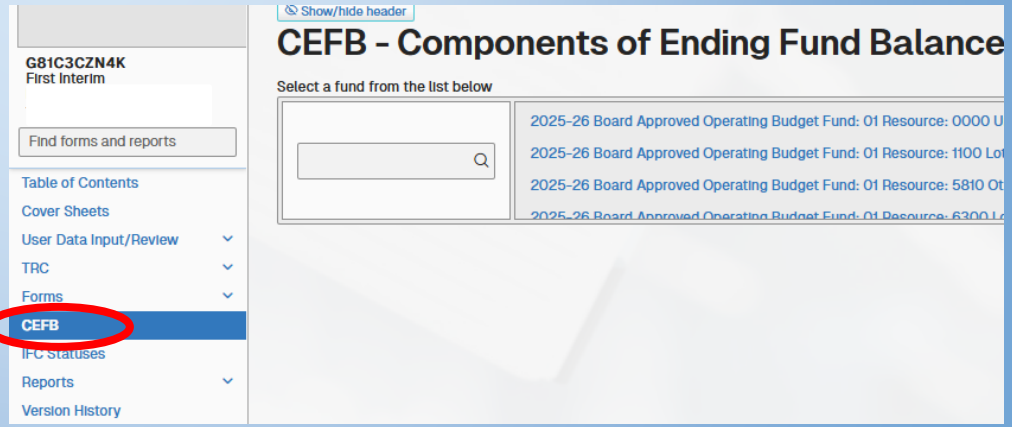
TRC: Unassigned/Unappropriated balance

GeneralLedger 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

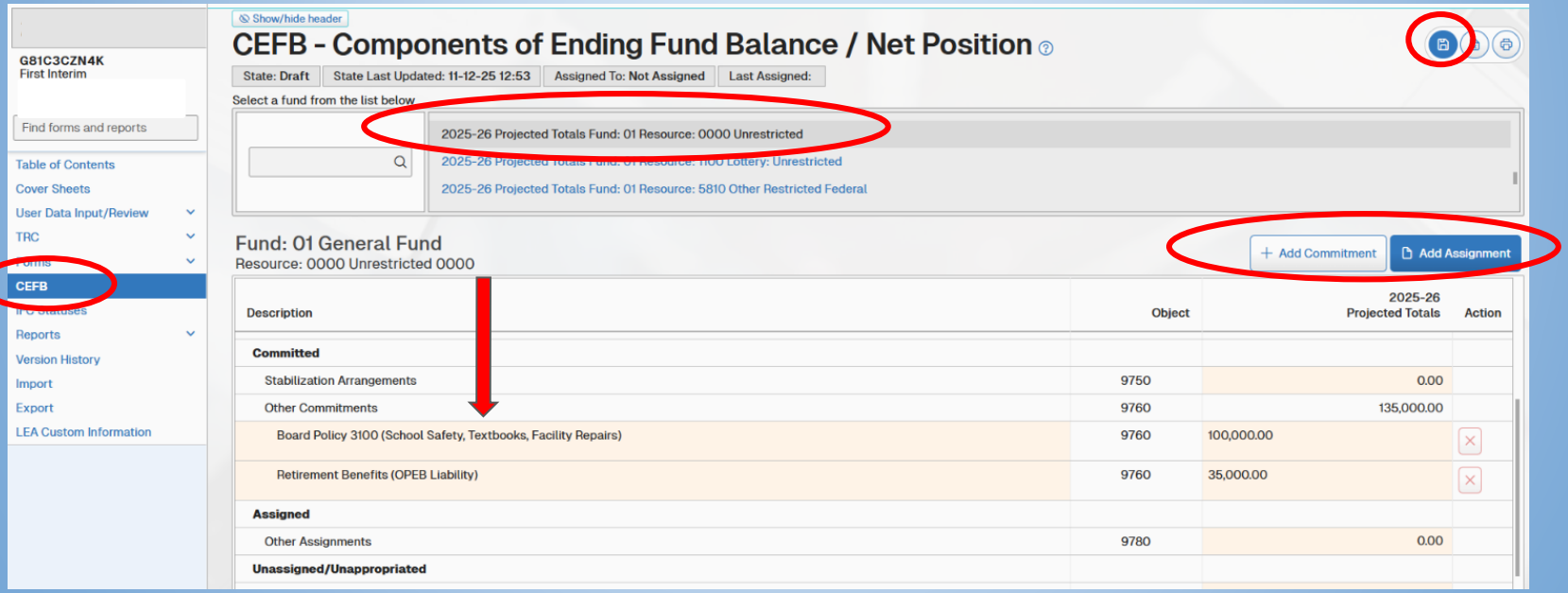


CEFB

Components of Ending Fund Balance / Net Position

CEFB

- Click on CEFB on the left hand side to add components to the ending fund balance
- To enter assigned or committed funds click the add options
- Click save



CEFB- FORM FUND 01

2026-27 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Kern County

Form 01I
G81C3CZN4K(2025-26)

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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	499,485.17	499,485.17		499,485.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		135,000.00		
Board Policy 3100 (School Safety, Textbooks, Facility Repairs)	0000	9760				*100,000.00*		
Retirement Benefits (OPEB Liability)	0000	9760				*35,000.00*		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	489,915.88	489,915.88		354,915.88		

FORM AI

Average Daily Attendance

Form AI Necessary Information

1. District's Current Adopted Budget LCFF Calculator

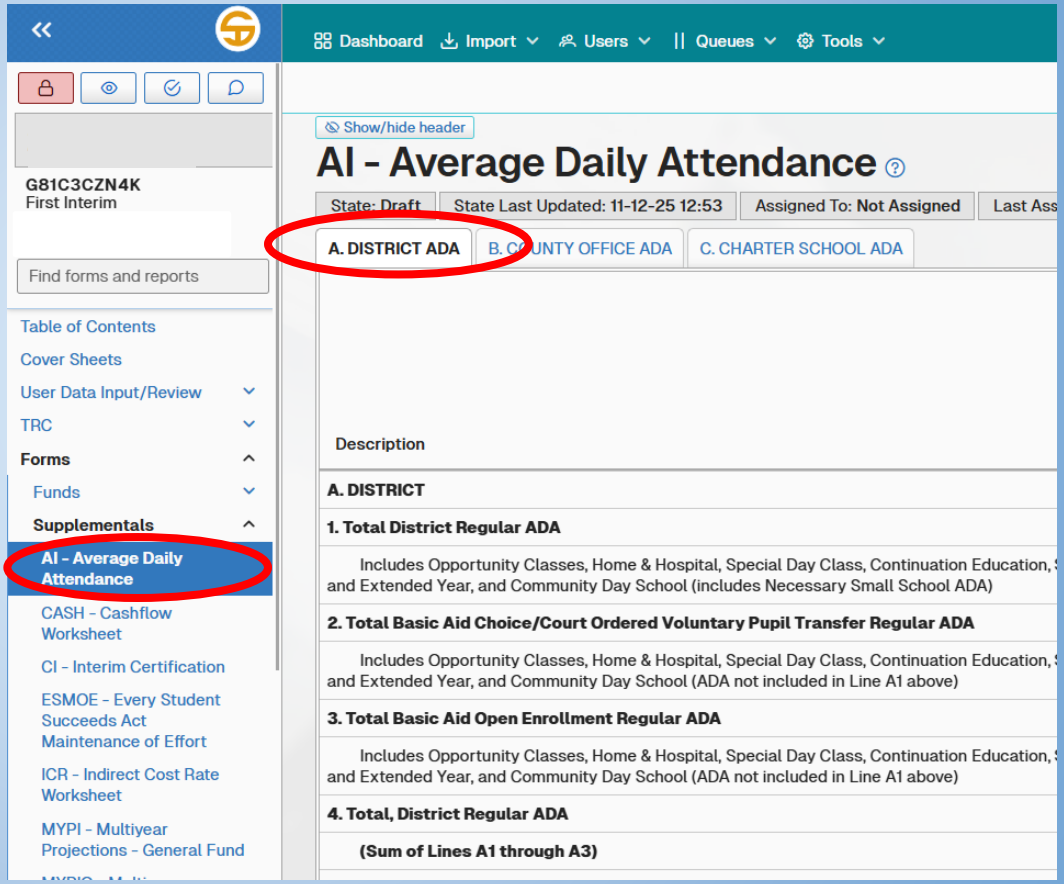
2. District's Current First Interim LCFF Calculator

3. District's Funded County Program ADA

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

AI- Average Daily Attendance

- Click on Supplementals section on the left hand side
- Click on AI- Average Daily Attendance



AI- Average Daily Attendance

- Enter District's current Adopted Budget LCFF Calculator - Summary Tab or ADA Tab- Total Funded ADA

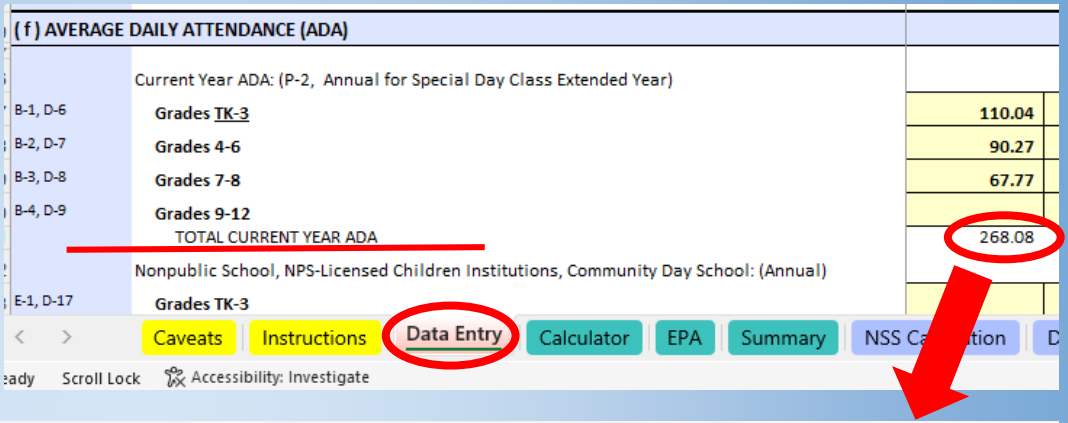
[redacted] July Adopted Budget	7/1/202
	2025-26
Enrollment Count	288
Unduplicated Pupil Count (UPC)	176
Unduplicated Pupil Percentage (UPP)	61.16%
Current Year LCFF Average Daily Attendance (ADA)	271.85
Funded LCFF ADA	272.56
LCFF ADA Funding Method	3PY Average
Current Year Necessary Small School (NSS) ADA	-
Funded NSS ADA	-

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)
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)	272.56	272.56			(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)					0.00
3. Total Basic Aid Open Enrollment Regular ADA					
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00
4. Total, District Regular ADA					
(Sum of Lines A1 through A3)	272.56	272.56	0.00	0.00	(272.56)

AI- Average Daily Attendance

- Enter District's current First Interim LCFF Calculator - Projected P-2 ADA



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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERC DIFF (C
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)	272.56	272.56	268.08		(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)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						

AI- Average Daily Attendance

- Enter District's current First Interim LCFF Calculator - Summary Tab or ADA Tab- Total Funded ADA

[redacted] - 25-26 First Interim	10/31/2025
	2025-26
General Assumptions	
COLA & Augmentation	2.30%
Base Grant Proration Factor	0.00%
Add-on, ERT & MSA Proration Factor	0.00%
Student Assumptions:	
Enrollment Count	288
Unduplicated Pupil Count (UPC)	176
Unduplicated Pupil Percentage (UPP)	61.16%
Current Year LCFF Average Daily Attendance (ADA)	[illegible]
Funded LCFF ADA	272.56
LCFF ADA Funding Method	3PY Average
Current Year Necessary Small School (NSS) ADA	-
Funded NSS ADA	-

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	272.56	272.56	268.08	272.56	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	272.56	272.56	268.08	272.56	0.00	0.0%

AI- 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				
P-2	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**
Arvin	1.75	3.51	0.76	0.00	**6.02**	0.15	0.19	0.10	0.00	**0.44**	0.00	0.00	0.00	0.00	**0.00**	1.90	3.70	0.86	0.00	**6.46**
Bakersfield City	1.43	1.85	0.00	0.00	**3.28**	0.09	0.10	0.00	0.00	**0.19**	0.27	2.48	0.29	0.00	**3.04**	1.79	4.43	0.29	0.00	**6.51**
Beardsley	12.32	6.68	2.03	0.00	**21.03**	0.55	0.46	0.20	0.00	**1.21**	0.00	0.00	0.00	0.00	**0.00**	12.87	7.14	2.23	0.00	**22.24**
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	0.00	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**
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	0.00	0.00	**0.00**	0.00	0.00	0.00	0.09	**0.09**	0.00	0.00	0.00	0.09	**0.09**
Delano El	9.01	8.26	6.12	0.00	**23.39**	0.41	0.54	1.10	0.00	**2.05**	0.00	0.00	0.00	0.00	**0.00**	9.42	8.80	7.22	0.00	**25.44**
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	9.20	**9.20**	0.00	0.00	0.00	9.20	**9.20**
DiGiorgio	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**
Earlimart	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	1.49	2.93	0.99	0.00	**5.41**	0.06	0.10	0.10	0.00	**0.26**	0.00	0.00	0.00	0.00	**0.00**	1.55	3.03	1.09	0.00	**5.67**
El Tejon	2.54	0.00	1.60	0.48	**4.62**	0.05	0.00	0.02	0.09	**0.16**	0.00	0.00	0.00	0.00	**0.00**	2.59	0.00	1.62	0.57	**4.78**
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	1.06	0.00	**1.06**	0.00	0.00	1.06	0.00	**1.06**
Fairfax	5.09	2.46	2.05	0.00	**9.60**	0.32	0.19	0.00	0.00	**0.51**	0.00	0.00	0.00	0.00	**0.00**	5.41	2.65	2.05	0.00	**10.11**
Fruitvale	2.25	1.96	2.30	0.00	**6.51**	0.10	0.11	0.01	0.00	**0.22**	0.00	0.00	0.00	0.00	**0.00**	2.35	2.07	2.31	0.00	**6.73**
General Shafter	1.81	0.00	0.00	0.00	**1.81**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	1.81	0.00	0.00	0.00	**1.81**
Greenfield	9.13	12.97	10.28	0.00	**32.38**	1.48	0.57	0.67	0.00	**2.72**	0.00	0.00	0.00	0.00	**0.00**	10.61	13.54	10.95	0.00	**35.10**
Kern High	0.00	0.00	0.00	5.91	**5.91**	0.00	0.00	0.00	0.52	**0.52**	0.00	0.00	0.00	2.27	**2.27**	0.00	0.00	0.00	8.70	**8.70**
Kernville	0.00	0.66	0.00	0.00	**0.66**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.66	0.00	0.00	**0.66**
Lakeside	18.88	6.50	5.37	0.00	**30.75**	1.44	0.72	0.45	0.00	**2.61**	0.00	0.00	0.00	0.00	**0.00**	20.32	7.22	5.82	0.00	**33.36**
Lamont	2.26	0.26	0.90	0.00	**3.42**	0.11	0.10	0.00	0.00	**0.21**	0.00	0.00	0.00	0.00	**0.00**	2.37	0.36	0.90	0.00	**3.63**
Linns 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	0.82	1.56	0.00	**2.38**	0.00	0.17	0.10	0.00	**0.27**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.99	1.66	0.00	**2.65**
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	1.37	**1.37**	0.00	0.00	0.00	1.37	**1.37**
McFarland	1.88	2.81	1.92	11.41	**18.02**	0.06	0.11	0.00	0.93	**1.10**	0.00	0.00	0.00	0.09	**0.09**	1.94	2.92	1.92	12.43	**19.21**
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	0.00	0.00	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00	**0.00**	0.00	0.07	0.78	6.28	**7.13**	0.00	0.07	0.78	6.28	**7.13**
Muroc	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	0.81	**0.81**	0.00	0.00	0.00	0.81	**0.81**

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

AI- Average Daily Attendance

2024-25 P-2	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
Arvin	1.75	3.51	0.76	0.00	**6.02**	0.15	0.19	0.10	0.00	**0.44**	0.00	0.00	0.00	0.00	**0.00**	1.90	3.70	0.86	0.00	**6.46**
Bakersfield City	1.43	1.85	0.00	0.00	**3.28**	0.09	0.10	0.00	0.00	**0.19**	0.27	2.48	0.29	0.00	**3.04**	1.79	4.43	0.29	0.00	**6.51**
Beardsley	12.32	6.68	2.03	0.00	**21.03**	0.55	0.46	0.20	0.00	**1.21**	0.00	0.00	0.00	0.00	**0.00**	12.87	7.14	2.23	0.00	**22.24**
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	0.00	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**
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	0.00	0.00	**0.00**	0.00	0.00	0.00	0.09	**0.09**	0.00	0.00	0.00	0.09	**0.09**
Delano El	9.01	8.26	6.12	0.00	**23.39**	0.41	0.54	1.10	0.00	**2.05**	0.00	0.00	0.00	0.00	**0.00**	9.42	8.80	7.22	0.00	**25.44**
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	9.20	**9.20**	0.00	0.00	0.00	9.20	**9.20**
DiGiorgio	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**
Earlimart	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	1.49	2.93	0.99	0.00	**5.41**	0.06	0.10	0.10	0.00	**0.26**	0.00	0.00	0.00	0.00	**0.00**	1.55	3.03	1.09	0.00	**5.67**
El Tejon	2.54	0.00	1.60	0.48	**4.62**	0.05	0.00	0.02	0.09	**0.16**	0.00	0.00	0.00	0.00	**0.00**	2.59	0.00	1.62	0.57	**4.78**

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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 (A[illegible]ot included In Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA n[illegible]luded In Line A1 above)					0.00	
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	272.56	272.56	268.08	272.56	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	6.02	6.02	6.02	6.02	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	0.44	0.44	0.44	0.44	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	

SEMAI

Special Education MOE, Interim Budget vs. Actual

Special Education Maintenance of Effort (MOE)

- Federal requirement to spend the same or more on Special Education in each consecutive Fiscal Year
- Must pass one of the four tests
  - State and Local: *Total Expenditures or Per Capital Expenditures*
  - Local Only: *Total Expenditures or Per Capital Expenditures*

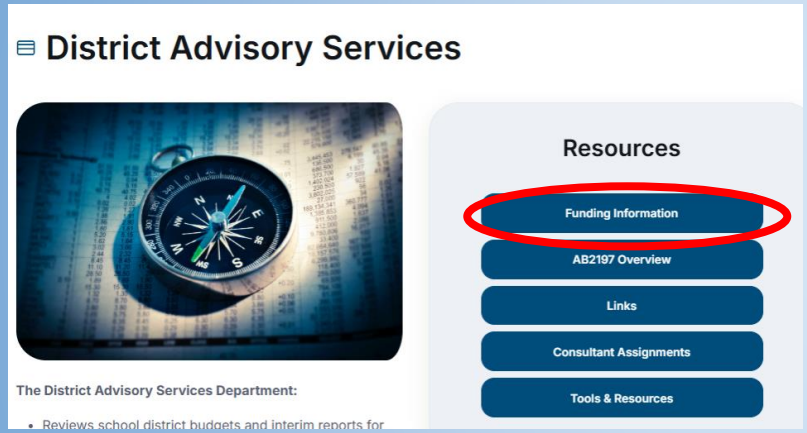
SEMAI Necessary Information

1. **District's Unduplicated Pupil Count for Student with Disabilities**

   Funding Information | Fiscal Support

2. **Prior Year's Subsequent Year Tracking (SYT) Form**

Unduplicated Pupil Count for Students with Disabilities



CALPADS
California Longitudinal Pupil Achievement Data System

Academic Year:	2025-2026	**SELPA:**	
View:	Snapshot	**LEA:**	
Status:	SELPA Approved		

LEA Code	LEA Name	Revision ID	Revision Date	Education Plan Type	Total Unduplicated Count
1563313	Arvin Union	8325962	12/2/2025 12:43:52 PM		
				LEA Total	371
1563339	Beardsley Elementary	8284456	11/19/2025 1:37:01 PM		
				LEA Total	351
1563354	Blake Elementary	8325544	12/2/2025 11:45:28 AM		
				LEA Total	2
1563370	Buttonwillow Union Elementary	8259499	11/14/2025 8:50:01 AM		
				LEA Total	55
1563388	Caliente Union Elementary	8541155	1/21/2026 1:45:17 PM		
				LEA Total	5
1563412	Delano Joint Union High	8325333	12/2/2025 11:09:30 AM		
				LEA Total	361
1563404	Delano Union Elementary	8308130	11/24/2025 11:52:27 AM		
				LEA Total	768
1563420	Di Giorgio Elementary	8260657	11/14/2025 11:35:01 AM		
				LEA Total	22
1563438	Edison Elementary	8316381	11/26/2025 9:52:26 AM		

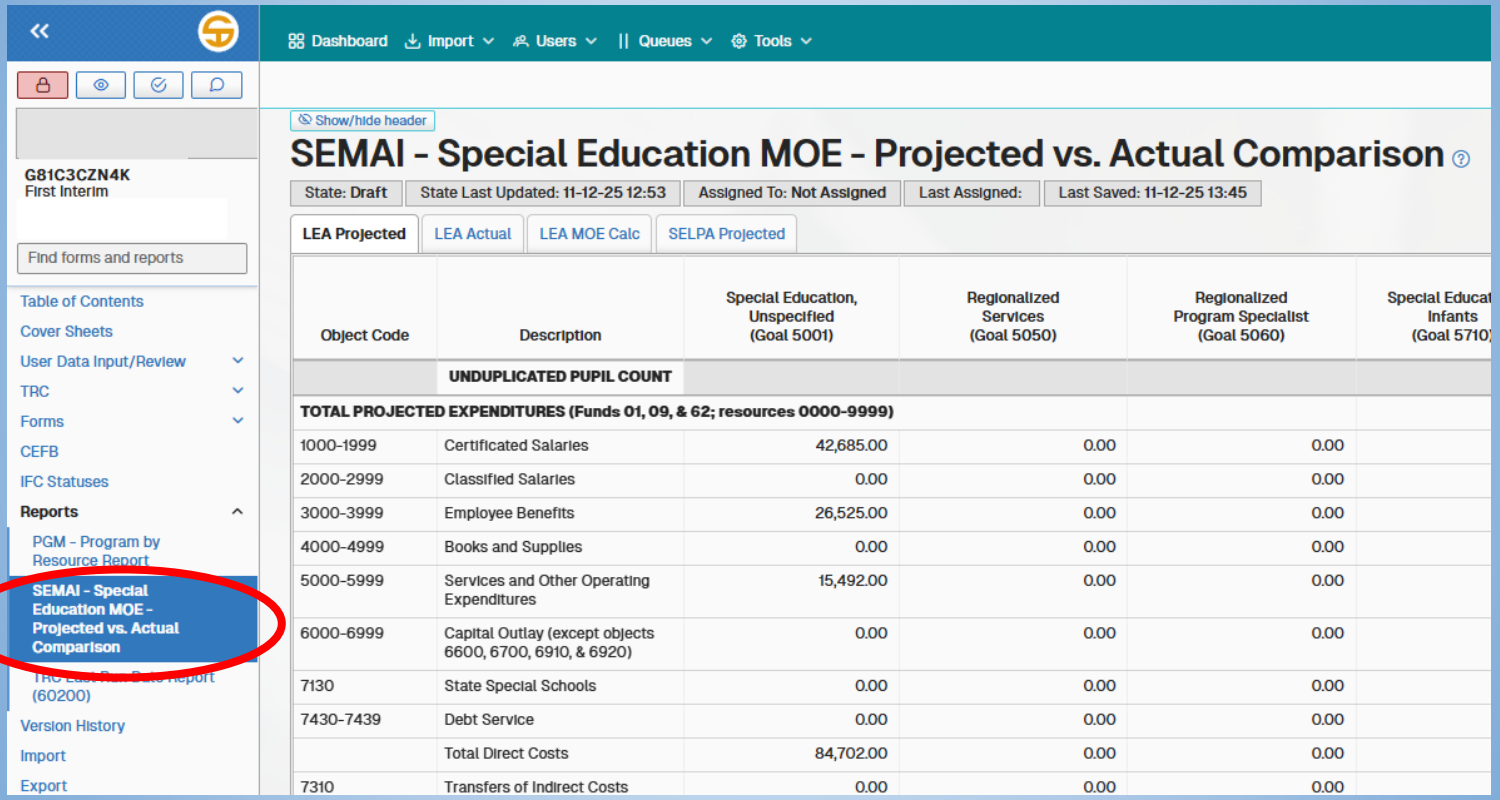
Prior Year Subsequent Year Tracking (SYT) Worksheet

- Refer to prior year Subsequent Year Tracking Worksheet (SYT) to determine comparison year
- Each test could have a <u>different</u> comparison year

SYT Worksheet Determines the Comparison Year for Each Test

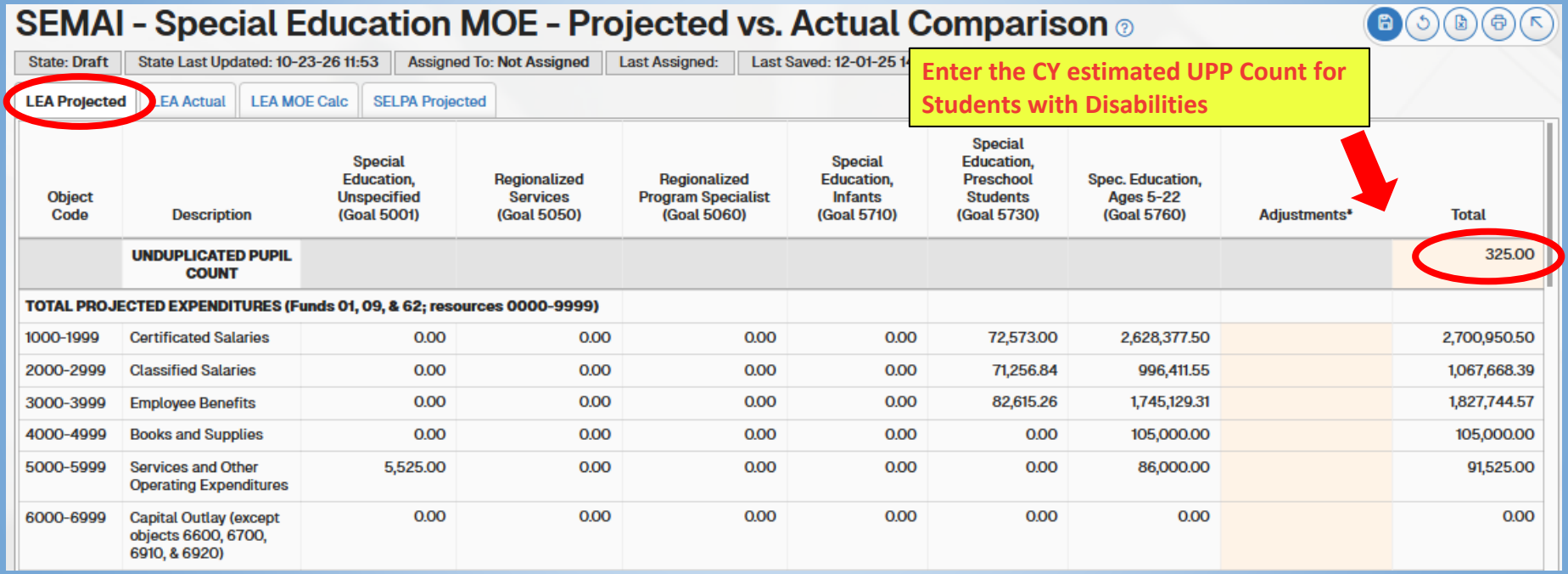
School Year		State and Local Total Amount	State and Local Total MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result	Local Only Total Amount	Local Only Total MOE Result	Local Only Per Capita Amount	Local Only Per Capita MOE Result	CALPADS 16.12 SPED Pupil Count	Result for Fiscal Year
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 5,677,720.69	Pass	$ 22,092.30	Pass	$ 3,206,434.69	Fail	$ 12,476.40	Pass	257	Pass
			$ -		$ -		$ -		$ -		
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ 5,736,365.29	Pass	$ 20,634.41	Fail	$ 3,120,220.24	Fail	$ 11,223.81	Fail	278	Pass
			$ -		$ -		$ -		$ -		
2025-2026	Expenditures (Compliance) SEMA - SACS Web 2025/26	$ 5,835,033.36	Pass	$ 17,953.95	Fail	$ 3,352,695.49	Pass	$ 10,315.99	Fail	325	Pass
			$ -		$ -		$ -		$ -		
	Expenditures (Eligibility No PCRA)	$ 5,835,033.36	Comparison Year	$ 22,092.30	Comparison Year	$ 3,352,695.49	Comparison Year	$ 12,476.40	Comparison Year		
	SEMB - SACS Web 2025/26	$ (357,348.92)		$ (1,001.17)							
	(Expenditures less PCRA for Comparison Year)	$ 5,477,684.44	2025-2026	$ 21,091.13	2023-2024	$ 3,352,695.49	2025-2026	$ 12,476.40	2023-2024		
2026-2027	Budget (Eligibility) SEMB - SACS Web 2024/25	$ 6,764,928.88	Pass	$ 20,815.17	Fail	$ 5,806,599.81	Pass	$ 17,866.46	Pass	325	Pass
			$ -		$ -				$ -		

SEMAI



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Educat Infants (Goal 5710
	UNDUPLICATED PUPIL COUNT				
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)					
1000-1999	Certificated Salaries	42,685.00	0.00	0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	
3000-3999	Employee Benefits	26,525.00	0.00	0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	
5000-5999	Services and Other Operating Expenditures	15,492.00	0.00	0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	
	Total Direct Costs	84,702.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	

SEMAI



SEMAI - Special Education MOE - Projected vs. Actual Comparison

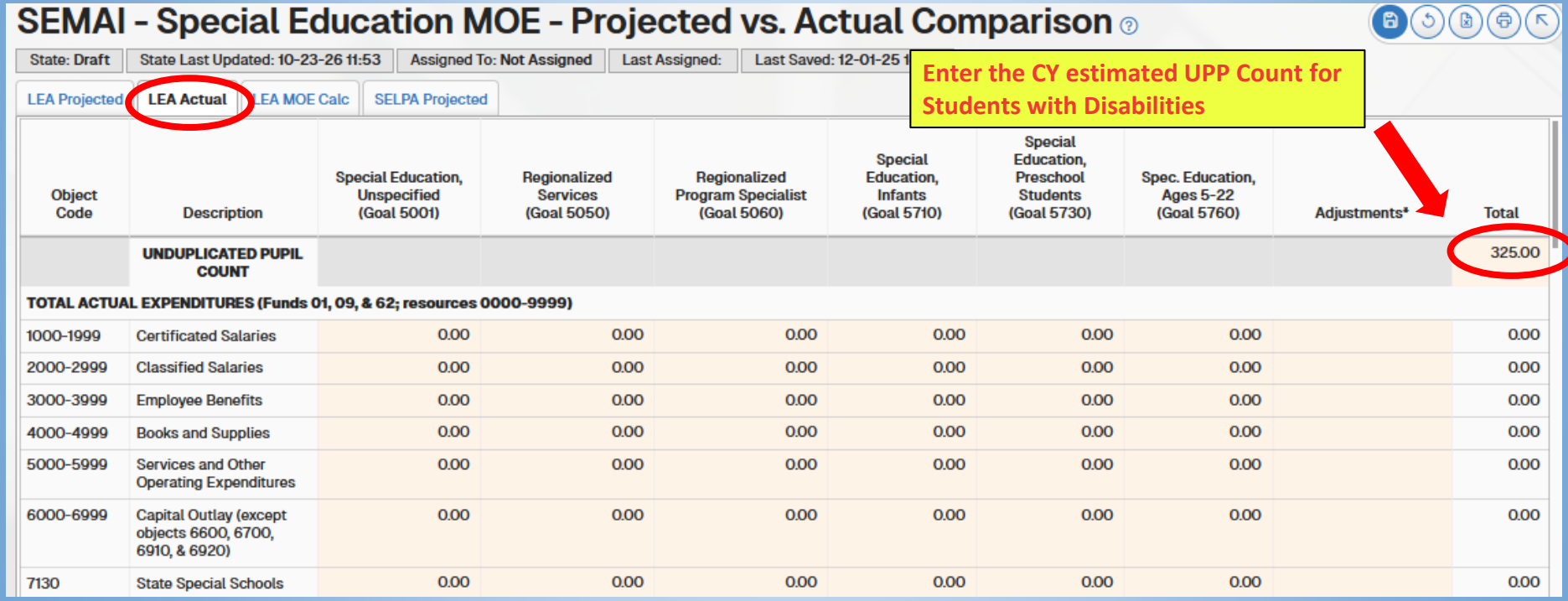
State: Draft | State Last Updated: 10-23-26 11:53 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 12-01-25 1

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

Enter the CY estimated UPP Count for Students with Disabilities

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								325.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	72,573.00	2,628,377.50		2,700,950.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	71,256.84	996,411.55		1,067,668.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	82,615.26	1,745,129.31		1,827,744.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	105,000.00		105,000.00
5000-5999	Services and Other Operating Expenditures	5,525.00	0.00	0.00	0.00	0.00	86,000.00		91,525.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00

SEMAI



SEMAI - Special Education MOE - Projected vs. Actual Comparison

State: Draft | State Last Updated: 10-23-26 11:53 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 12-01-25 1

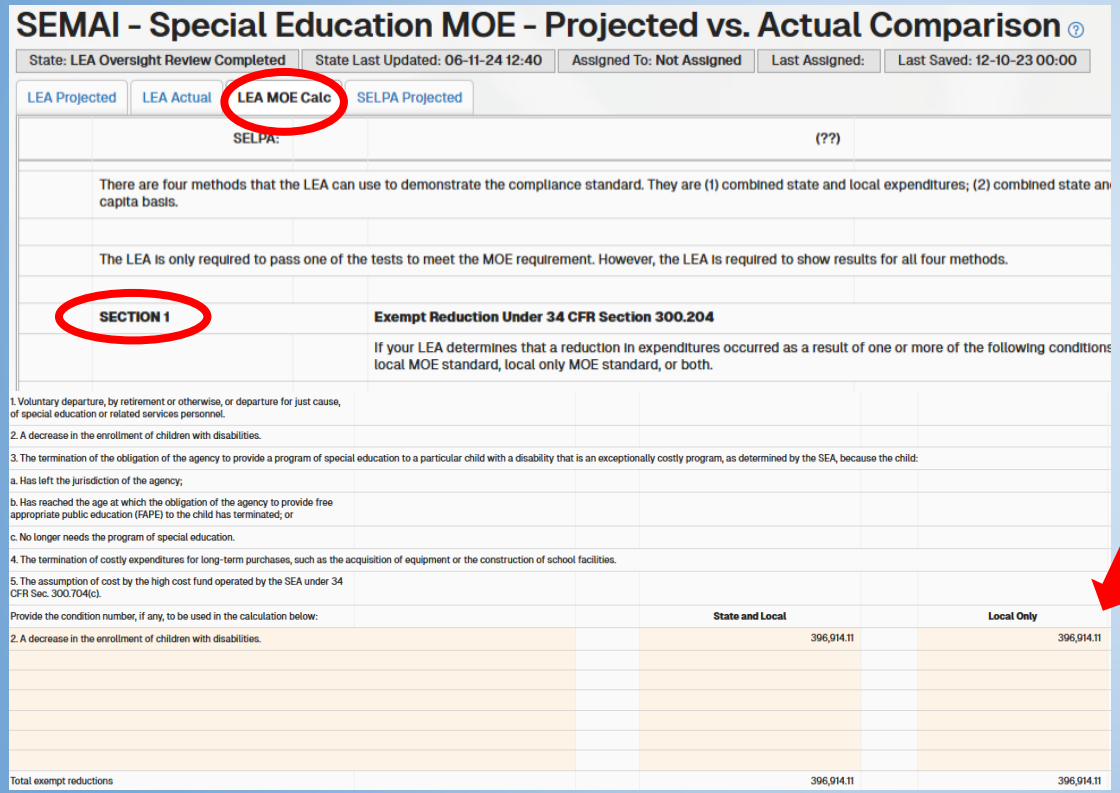
LEA Projected | **LEA Actual** | LEA MOE Calc | SELPA Projected

Enter the CY estimated UPP Count for Students with Disabilities

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								325.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00

SEMAI

Section 1: Exempt Reduction Under 34 CFR Section 300.204



SEMAI - Special Education MOE - Projected vs. Actual Comparison

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

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

SELPA: (??)

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state ar
capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions
local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
a. Has left the jurisdiction of the agency;
b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
2. A decrease in the enrollment of children with disabilities.	396,914.11	396,914.11
Total exempt reductions	396,914.11	396,914.11

- Complete Section 1 only if your LEA determines that a reduction in expenditures was due to transactions exempt from MOE Requirement
- Enter in respective lines of Section 1 the results from any of these events
- If does not apply, move on to Section 2

SEMAI

Section 1: Exempt Reduction Under 34 CFR Section 300.204

- An LEA may reduce the level of expenditures to required MOE standard if expenditures occurred as a result of one or more of the following conditions (4):

- Exempt Reduction Worksheet should be used to calculate reduction

1. **The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).**

   ENTER INFORMATION on the *detail reduction 1* tab; totals will carry forward to this section

2. **A decrease in enrollment of children with disabilities.**

   ENTER INFORMATION on the *detail reduction 2* tab; totals will carry forward to this section

3. **The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:**

   A. ***Child has left the jurisdiction of the agency; OR***
   B. ***Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has***
   C. ***No longer needs the program of special education***

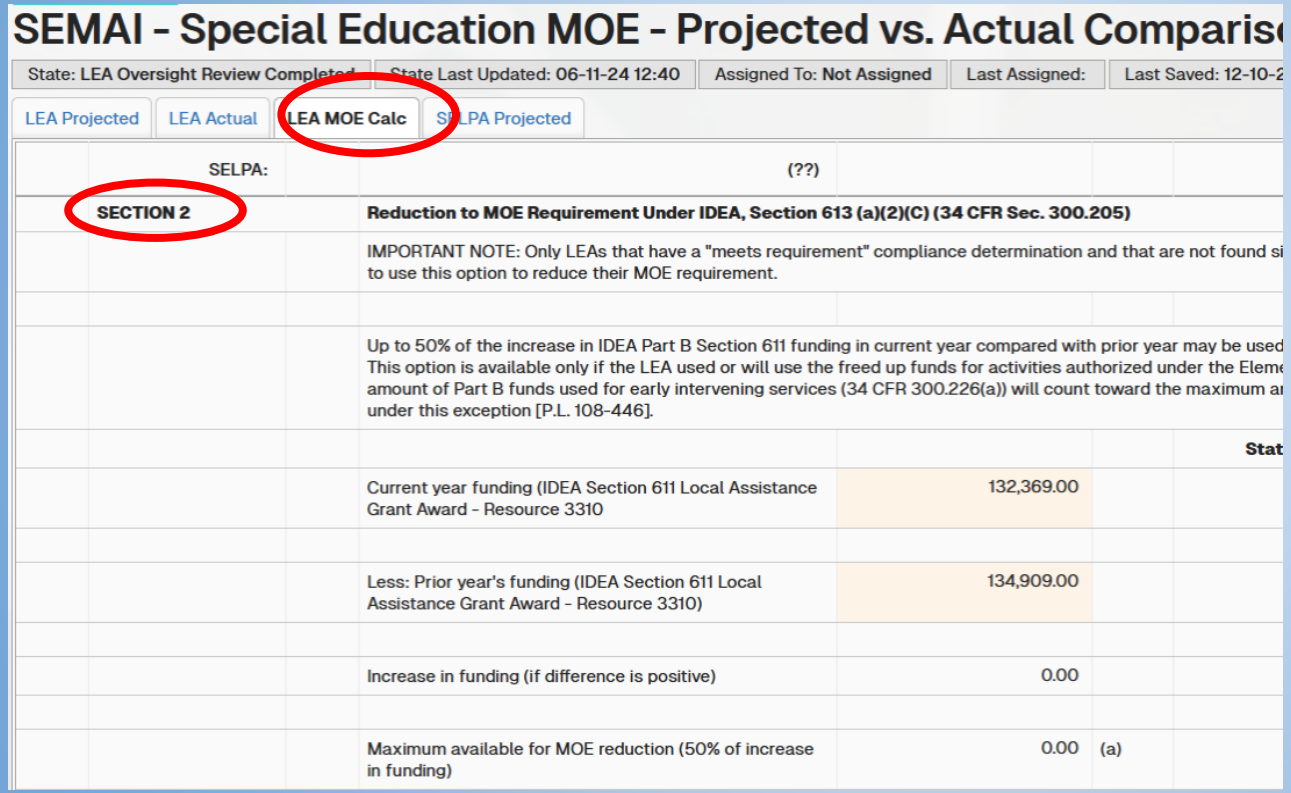
   ENTER INFORMATION on the *detail reduction 3* tab; totals will carry forward to this section

4. **The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of $5,000 or more).**

   ENTER INFORMATION on the *detail reduction 4* tab; totals will carry forward to this section

SEMAI

Section 2: Reduction to MOE Requirement Under IDEA, Section 613…



SEMAI - Special Education MOE - Projected vs. Actual Comparis

State: LEA Oversight Review Completed | State Last Updated: 06-11-24 12:40 | Assigned To: Not Assigned | Last Assigned: | Last Saved: 12-10-2

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found si
to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used
This option is available only if the LEA used or will use the freed up funds for activities authorized under the Eleme
amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum a
under this exception [P.L. 108-446].

Stat

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310	132,369.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	134,909.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)

- Complete section 2 only if expenditures could be offset by up to 50 percent of an increase in IDEA Part B Section 611 funding
- “50 Percent Rule”
- If does not apply, move on to Section 3

SEMAI

Test 1: Combined State and Local Expenditures / Net Expenditures

Enter the appropriate Comparison Year Data for Test 1 under Column B. Refer to prior year SYT Worksheet to determine comparison year and data. The Comparison Year should theoretically match with the SYT data.

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

SELPA:	Kern County (AM)				
SECTION 3		**Column A**	**Column B**		**Column C**
		Projected Exps.	**Actual Expenditures**		
		(LP-I Worksheet)	**Comparison Year**		**Difference**
		FY 2026-27	**FY 2025-26**		**(A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD					
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.				
	a. Total special education expenditures	5,792,888.46			
	b. Less: Expenditures paid from federal sources	0.00			
	c. Expenditures paid from state and local sources	5,792,888.46	5,835,033.36		
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(357,348.92)		
	Comparison year's expenditures, adjusted for MOE calculation		5,477,684.44		
	Less: Exempt reduction(s) from SECTION 1		0.00		
	Less: 50% reduction from SECTION 2		0.00		
	Net expenditures paid from state and local sources	5,792,888.46	5,477,684.44		315,204.02
	If the difference in Column C for the Section 3.Test 1 is positive				nditures

Test #

Adjustments and/or PCRA Expenditures

If PCRA expenditures are included in the SYT Comparison Year data, enter the amount to ensure an accurate comparison.

Automatically populated based on exemptions and reductions entered in Sections 1 and/or 2

If positive, pass and meet the MOE for Test 1

SEMAI

Test 2: Combined State and Local Expenditures / Per Pupil

Enter the appropriate Comparison Year Data for Test 2 under Column B. Refer to prior year SYT Worksheet to determine comparison year and data. The Comparison Year should theoretically match with the SYT data.

A Actual | LEA MOE Calc | SELPA Projected

SELPA: Kern County (AM)

		Projected Exps. FY 2026-27	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a. Total special education expenditures	5,792,888.46		
	b. Less: Expenditures paid from federal sources	0.00		
	c. Expenditures paid from state and local sources	5,792,888.46	5,677,720.69	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(257,301.34)	
	Comparison year's expenditures, adjusted for MOE calculation		5,420,419.35	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	5,792,888.46	5,420,419.35	
	d. Special education unduplicated pupil count	325.00	257.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	17,824.27	21,091.13	(3,266.85)
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

If PCRA expenditures are included in the SYT Comparison Year data, enter the amount to ensure an accurate comparison.

If positive, pass and meet the MOE for Test 2

SEMAI

Test 3: Local Expenditures Only Method/ Net Expenditures

Enter the appropriate Comparison Year Data for Test 3 under Column B. Refer to prior year SYT Worksheet to determine comparison year and data. The Comparison Year should theoretically match with the SYT data.

LEA Projected | LEA Actu | LEA MOE Calc | SELPA Projected

SELPA: Kern County (AM)

B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps. FY 2026-27	Comparison Year FY 2025-26	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	5,359,832.19	3,352,695.49	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,352,695.49	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,359,832.19	3,352,695.49	2,007,136.70
	If the difference in Column C for the Section 3.Test 3 is positive or ze			

If positive, pass and meet the MOE for Test 3

SEMAI

Test 4: Local Expenditures Only Method/ Per Pupil

Enter the appropriate Comparison Year Data for Test 4 under Column B. Refer to prior year SYT Worksheet to determine comparison year and data. The Comparison Year should theoretically match with the SYT data.

LEA Projected | LEA Actual | LEA MOE Calc | SELPA Projected

SELPA:	Kern County (AM)			
		Projected Exps.	Comparison Year	
		FY 2026-27	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	5,359,832.19	3,206,434.69	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,206,434.69	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,359,832.19	3,206,434.69	
	b. Special education unduplicated pupil count	325.00	257.00	
	c. Per capita local expenditures (Test4a/Test4b)	16,491.79	12,476.40	4,015.39
	If the difference in Column C for the Section 3.Test 4 is positive or ze			

If positive, pass and meet the MOE for Test 4

SEMAI

Verify Comparison Year for Each Test

SEMAI

		Column A	Column B
		Projected Exps. (LP-I Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2025-26
AND LOCAL EXPENDITURES METHOD			
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.		
	a. Total special education expenditures	5,792,888.46	
	b. Less: Expenditures paid from federal sources	0.00	
	c. Expenditures paid from state and local sources	5,792,888.46	5,835,033.36
	Add/Less: Adjustments and/or PCRA required for MOE calculation		(357,348.92)
	Comparison year's expenditures, adjusted for MOE calculation		5,477,684.44
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from state and local sources	5,792,888.46	5,477,684.44

SYT

School Year		State and Local Total Amount	State and Local Total MOE Result
024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 5,677,720.69	Pass
			$ -
025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ 5,736,365.29	Pass
			$ -
026	Expenditures (Compliance) SEMA - SACS Web 2025/26	$ 5,835,033.36	Pass
			$ -
	Expenditures (Eligibility No PCRA)	$ 5,835,033.36	Comparison Year
	SEMB - SACS Web 2025/26	$ (357,348.92)	
	(Expenditures less PCRA for Comparison Year)	$ 5,477,684.44	2025-2026

FORM MYP

Multi- Year Projection

MYP Necessary Information

1. **Current and Two Subsequent Fiscal Years Projections of General Fund**

1. **District's Current First Interim LCFF Calculator Projections, including COLA's**
   - **Review Enrollment, UPP, and ADA**

1. **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**

1. **MYP Format**
   - **FCMAT Projection Pro** https://www.fcmat.org/projection-pro
   - **SACS Form MYPI**
   - **District own MYP format**

MYP- Assumptions

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

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

LCFF PLANNING FACTORS

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

LCFF GRADE SPAN FACTORS FOR 2026-27

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

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

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27

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

Planning Factor	2026-27	2027-28	2028-29
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) Statutory COLA	2.87%	3.30%	3.09%
Additional Base Grant Adjustment	1.44%	N/A	N/A
Special Education COLA/Rate	Base Rate $1,340	3.30%	3.09%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.40%	26.80%	25.90%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per average daily attendance (ADA)	$190	$190	$190
Proposition 20 per ADA	$84	$84	$84
Minimum Wage	$17.40[1]	$18.00[2]	$18.50[3]

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.

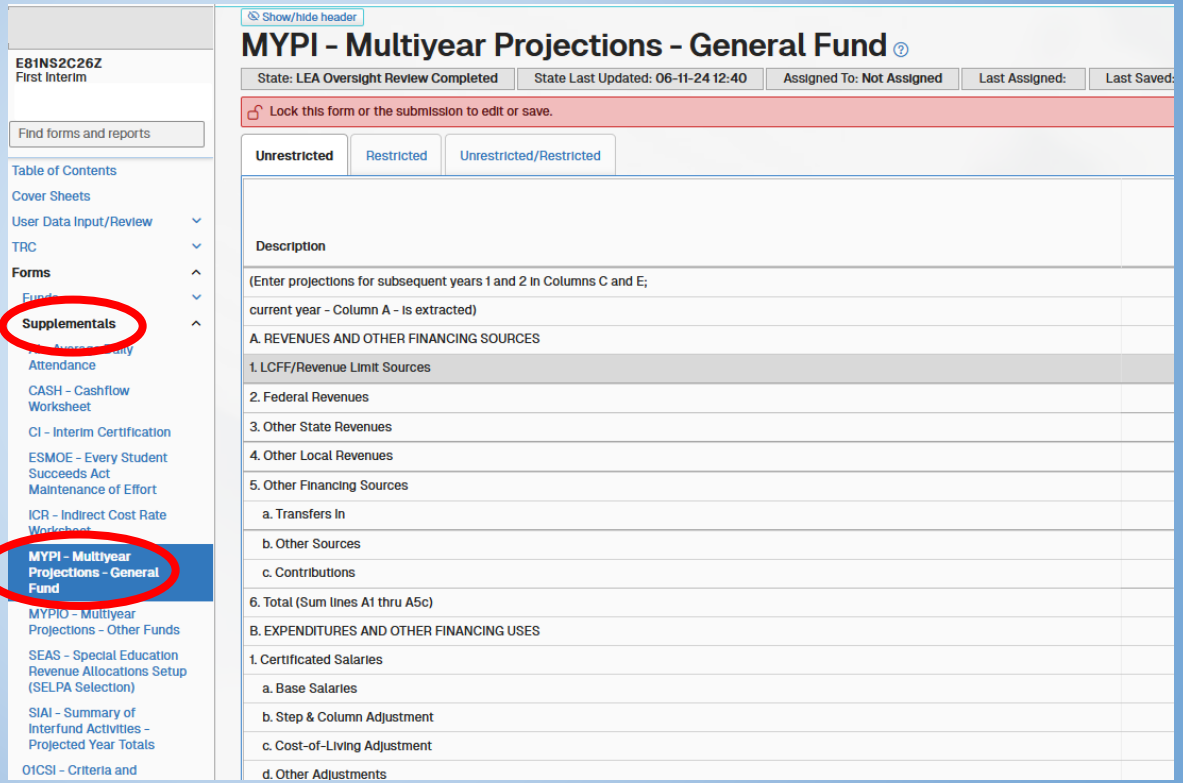
Reserve for Economic Uncertainties
- The reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015 and amended by SB 751) is in place for the 2022-23 fiscal year. Basic Aid and small school districts with fewer than 2,501 ADA are exempt from the requirement. Districts should 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- Multiyear Projection

- Click on Supplementals section on the left hand side
- Click on MYPI- Multiyear Projections- General Fund



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 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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.

Unrestricted | Restricted | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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

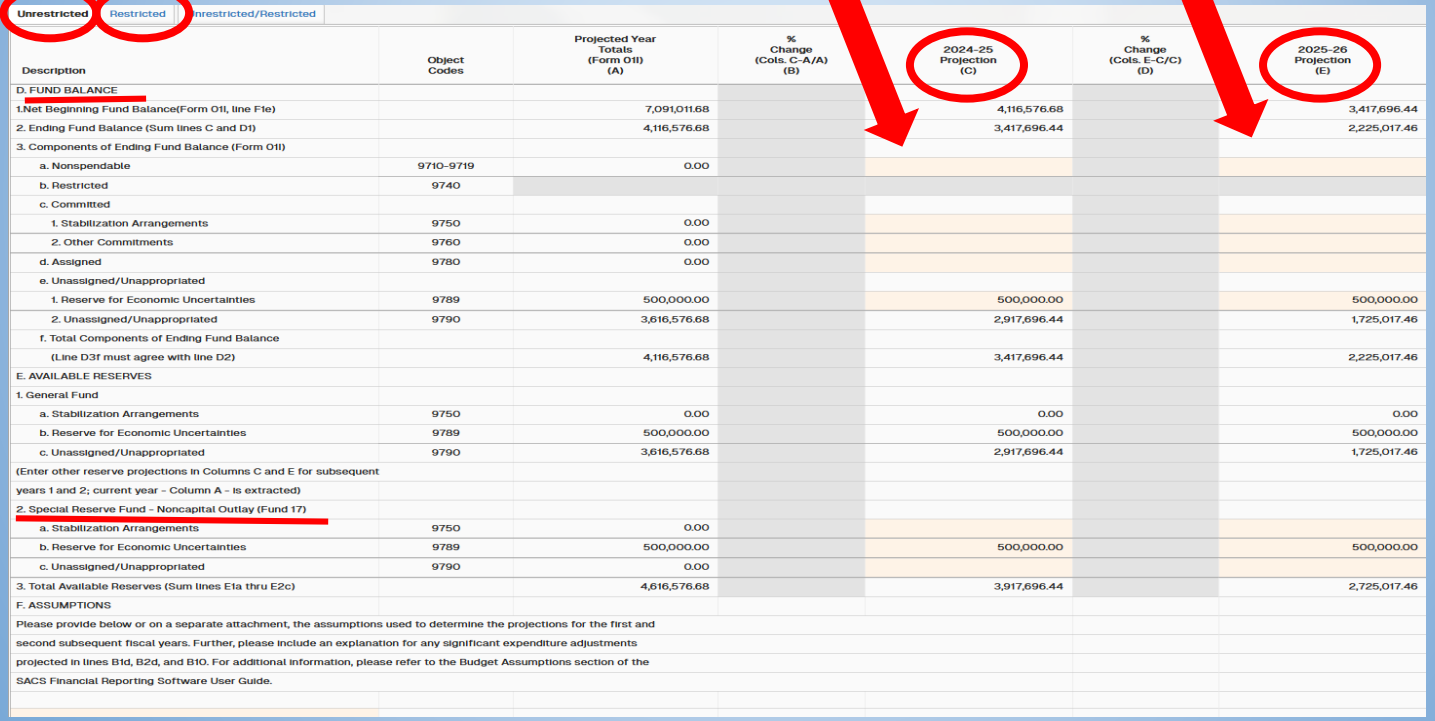
  **Certificated and classified expenditures along with ending fund balances are automatically carried forward from preceding fiscal year column*

Unrestricted | Restricted | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)						
11. 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 B11)		(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 | Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C–A/A) (B)	2024-25 Projection (C)	% Change (Cols. E–C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, 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 01I)						
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 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, 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 01I)						
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 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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 B11)		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 01CSI, 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 01CSI, 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
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES		YES

FORM CSI

State Criteria and Standards

CSI- Criteria and Standards



Criteria and Standards

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

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CSI- Criteria and Standards Review

- Consists of three sections:
  - Criteria and Standards
  - Supplemental Information
  - Additional Fiscal Indicators

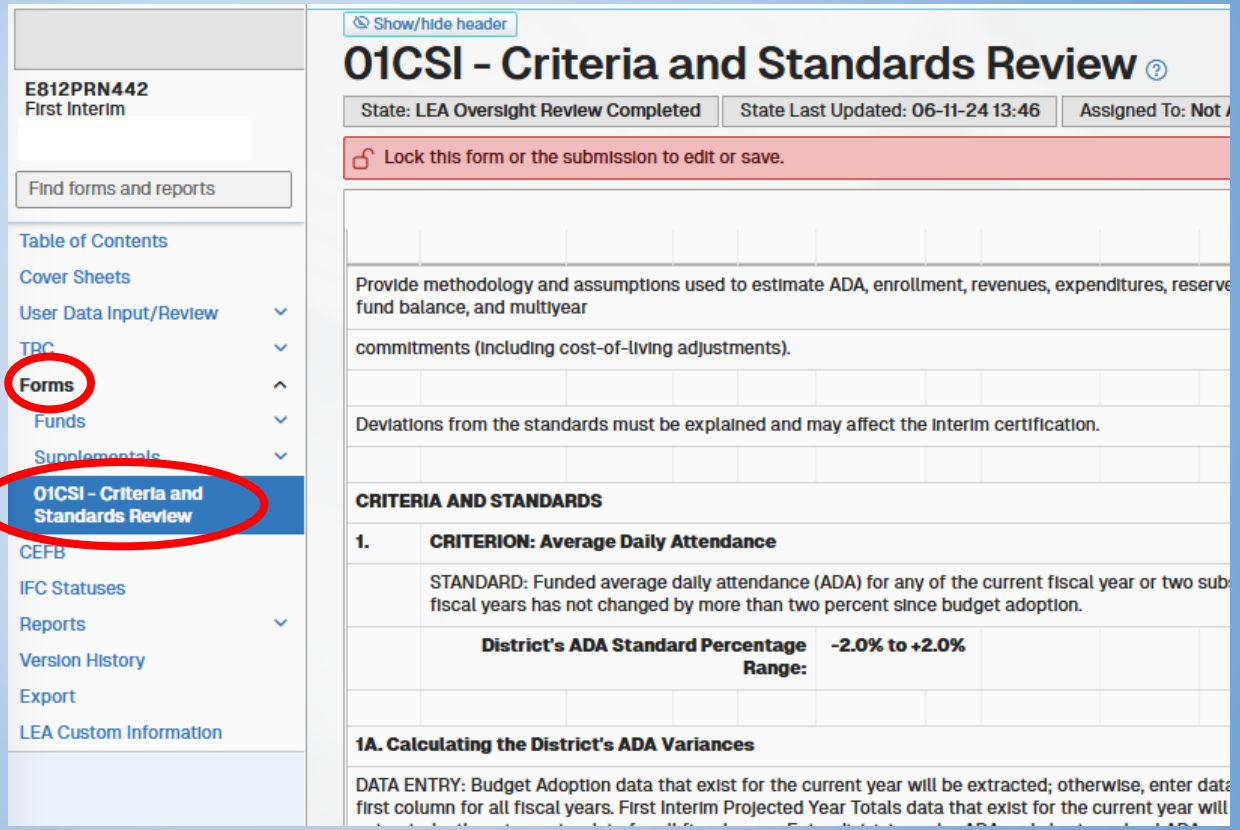
- For most sections, the data are extracted from the Supplemental forms,the prior year Unaudited Actuals, and the current year Adopted Budget File

- 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

CSI- Criteria and Standards Review

- Click on Forms section on the left hand side
- Click on 01CSI- Criteria and Standards Review



CSI- Criteria and Standards Review

1.CRITERION: Average Daily Attendance

- **1A Calculating the District's ADA Variances:** *Enter estimated funded ADA for both columns (Budget Adoption & First Interim). Refer to LCFF Calculator*

- **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 Variances:** *Enter CBEDS/ Projected enrollment for First Interim column current and subsequent years. Refer to LCFF Calculator*

- **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:** *Enter P-2 ADA in Unaudited Actuals Column*
- **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*

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	2,615	2,737		
Charter School	0			
Total ADA/Enrollment	**2,615**	**2,737**	**95.5%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	2,615	2,737		
Charter School				
Total ADA/Enrollment	**2,615**	**2,737**	**95.5%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	2,615	2,737		
Charter School				
Total ADA/Enrollment	**2,615**	**2,737**	**95.5%**	**Met**

CSI- Criteria and Standards Review

CRITERION: 1 - 3: Use FCMAT LCFF Calculator

	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions					
COLA & Augmentation	2.30%	4.31%	3.30%	3.09%	3.11%
Base Grant Proration Factor	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%
Student Assumptions:					
Enrollment Count	1,098	1,098	1,098	1,098	1,098
Unduplicated Pupil Count (UPC)	946	946	946	946	946
Unduplicated Pupil Percentage (UPP)	91.19%	87.30%	86.16%	86.16%	86.16%
Current Year LCFF Average Daily Attendance (ADA)	1,069.95	1,069.49	1,069.49	1,069.49	1,069.49
Funded LCFF ADA	1,071.57	1,069.67	1,070.16	1,069.56	1,069.49
LCFF ADA Funding Method	Prior Year	Prior Year	3PY Average	3PY Average	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-

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

CSI- Criteria and Standards Review

4. CRITERION: LCFF Revenue

- **4A Calculating the District's Projected Change in LCFF Revenue:** *Enter Projected Year LCFF Revenue Totals in First Interim Column (Fund 01, Objects 8011, 8012, 8020-8089). Refer to LCFF calculator*

- **4B Comparison of District LCFF Revenue to the Standard:** *Enter an explanation if the standard is not met*

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2026-27)	42,627,697.00	42,972,195.00	.8%	Met
1st Subsequent Year (2027-28)	43,930,233.00	44,278,116.00	.8%	Met
2nd Subsequent Year (2028-29)	45,416,033.00	45,775,757.00	.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation: (required if 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:** *Enter Unaudited Actuals- Unrestricted Salaries and Benefits and Total Expenditures*

- **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 the District's Change by Major Objective Category and Comparison to the Explanation Percentage Range:** *If Form MYPI exists, the data for the two subsequent years will be extracted. Explanation required if change is outside the explanation range*

- **6B Calculating the District's Change in Total Operating Revenues and Expenditures:** *All data is extracted or calculated*

- **6C Comparison of District Total to the Standard Range:** *Explanations are linked from Section A*

CSI- Criteria and Standards Review

7. CRITERION: Facilities Maintenance

- *Enter Required Minimum Contribution*

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	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 requ

Not appl
Exempt
Other (e

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

Small School Districts are exempt:
-High School: ADA of 300 or less
-Elementary: ADA of 900 or less
-Unified: ADA of 1,200 or less

8. CRITERION: Deficit Spending

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Explain Status
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)		
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

CSI- Criteria and Standards Review

9. CRITERION: Fund and Cash Balances

- **9A-1 Determining if the District's General Fund Ending Balance is Positive:** *If Form MYPI exists, 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*
- **9B-2 Comparison to the Standard:** *Enter explanation if the standard is not met*

CSI- Criteria and Standards Review

10. CRITERION: Reserves

- *If form MYPI 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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):	**[illegible]209,388.42**	**[illegible]397,211.74**	**[illegible]23,308.31**
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)

CSI- 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*

CSI- Criteria and Standards Review

SUPPLEMENTAL INFORMATION

- **S6 Long-term Commitments**
- **S6A Identification of the District's Long-term Commitments:** *If yes to long-term multiyear commitments. List all commitments and required annual debt service amounts. Use audit report draft.*
- **S6B Comparison of the District's Annual Payments to Prior Year Annual Payment**
- **S6C Identification of Decreases of Funding Sources Used to Pay Long-Term Commitments**

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases	3	25-9010	25-9010	196,907
Certificates of Participation				
General Obligation Bonds	27	51-0000	51-0000	46,373,406
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Limited Obligation Bond	25	52-0000	52-0000	14,248,730
TOTAL:				60,819,043

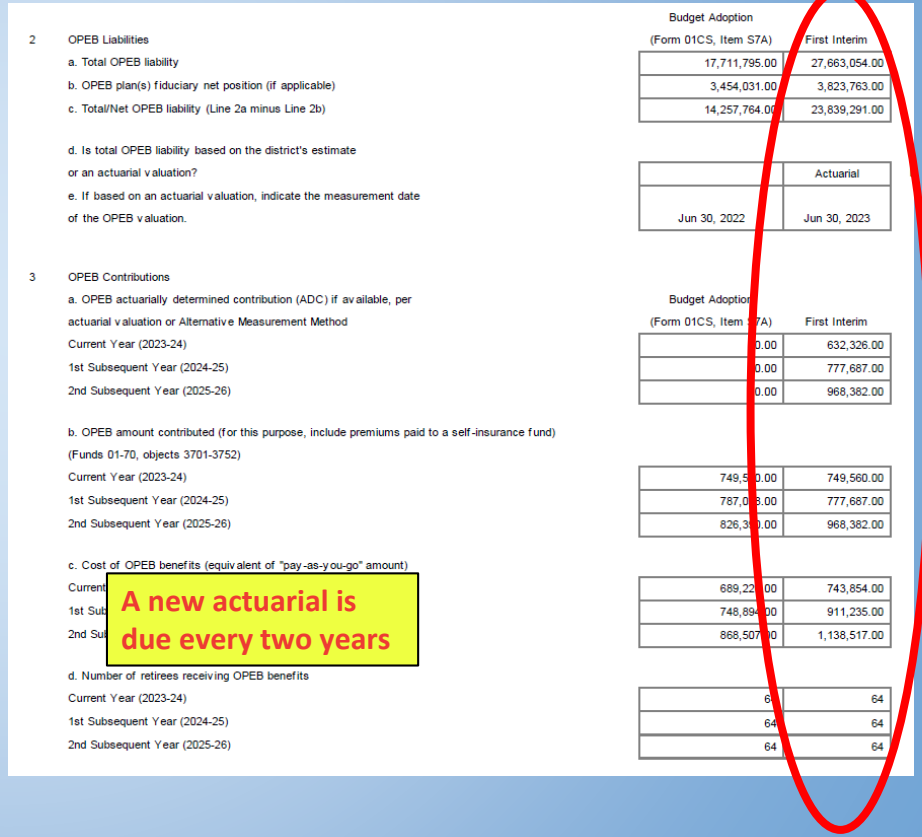
Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	111,315	33,720	33,720	29,391
Certificates of Participation				
General Obligation Bonds	3,041,981	2,756,106	2,557,731	2,670,231
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Limited Obligation Bond	874,158	887,582	904,834	921,093

CSI- 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. Get information from the Audit Report or Actuarial Report*

- **S7B Identification of the District's Unfunded Liability for Self- insurance Programs**



		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	17,711,795.00	27,663,054.00
	b. OPEB plan(s) fiduciary net position (if applicable)	3,454,031.00	3,823,763.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,257,764.00	23,839,291.00
	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.	Jun 30, 2022	Jun 30, 2023

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)	0.00	632,326.00
	1st Subsequent Year (2024-25)	0.00	777,687.00
	2nd Subsequent Year (2025-26)	0.00	968,382.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2023-24)	749,560.00	749,560.00
	1st Subsequent Year (2024-25)	787,0[illegible]3.00	777,687.00
	2nd Subsequent Year (2025-26)	826,3[illegible]0.00	968,382.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current	689,22[illegible]00	743,854.00
	1st Sub	748,89[illegible]00	911,235.00
	2nd Sub	868,507[illegible]00	1,138,517.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2023-24)	6[illegible]	64
	1st Subsequent Year (2024-25)	64	64
	2nd Subsequent Year (2025-26)	64	64

A new actuarial is due every two years

CSI- 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?*

CSI- 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

Were all certificated labor negotiations settled as of budget adoption? No

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.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

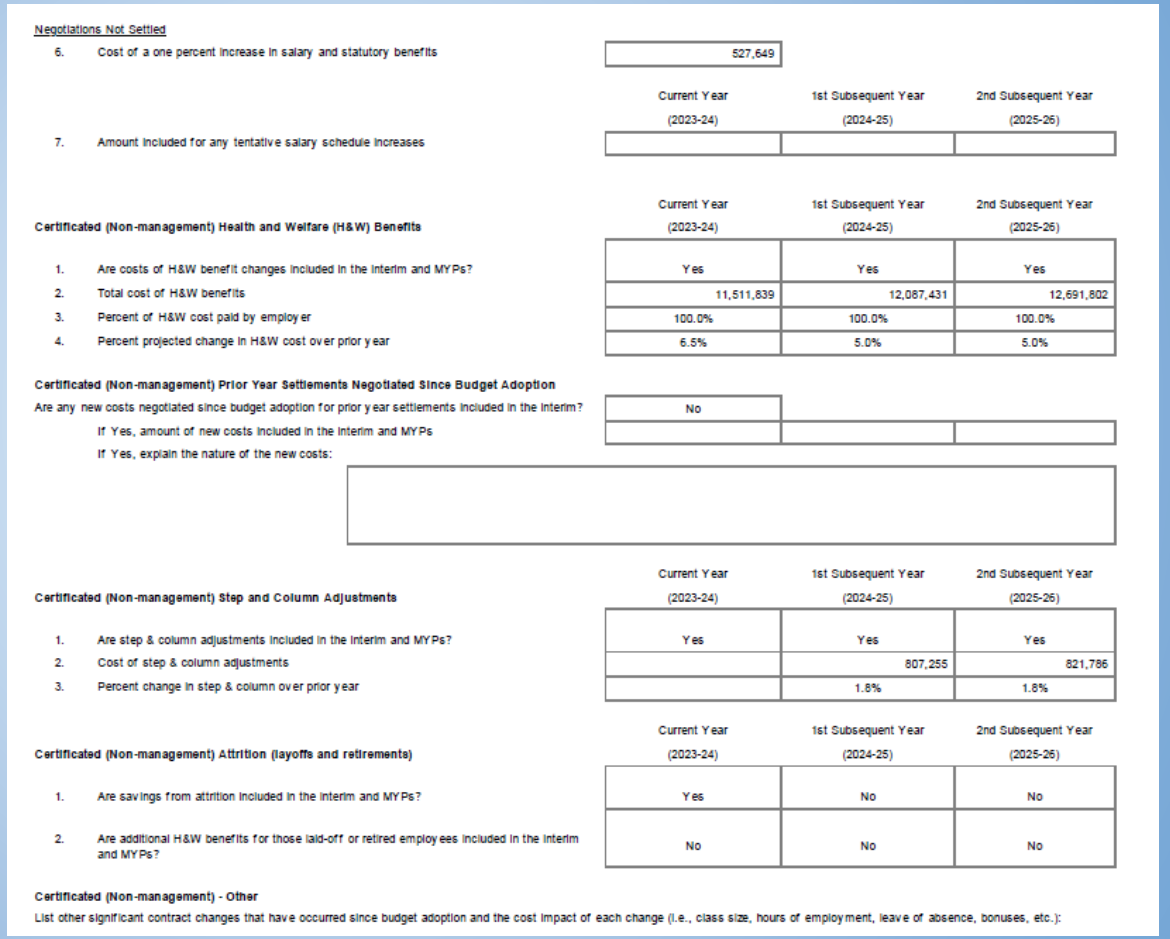
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

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

CSI- Criteria and Standards Review

- Cost Analysis of District's Labor Agreement Example



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			

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	11,511,839	12,087,431	12,691,802
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	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?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		807,255	821,786
3.	Percent change in step & column over prior year		1.8%	1.8%

Certificated (Non-management) Attrition (layoffs and retirements)		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

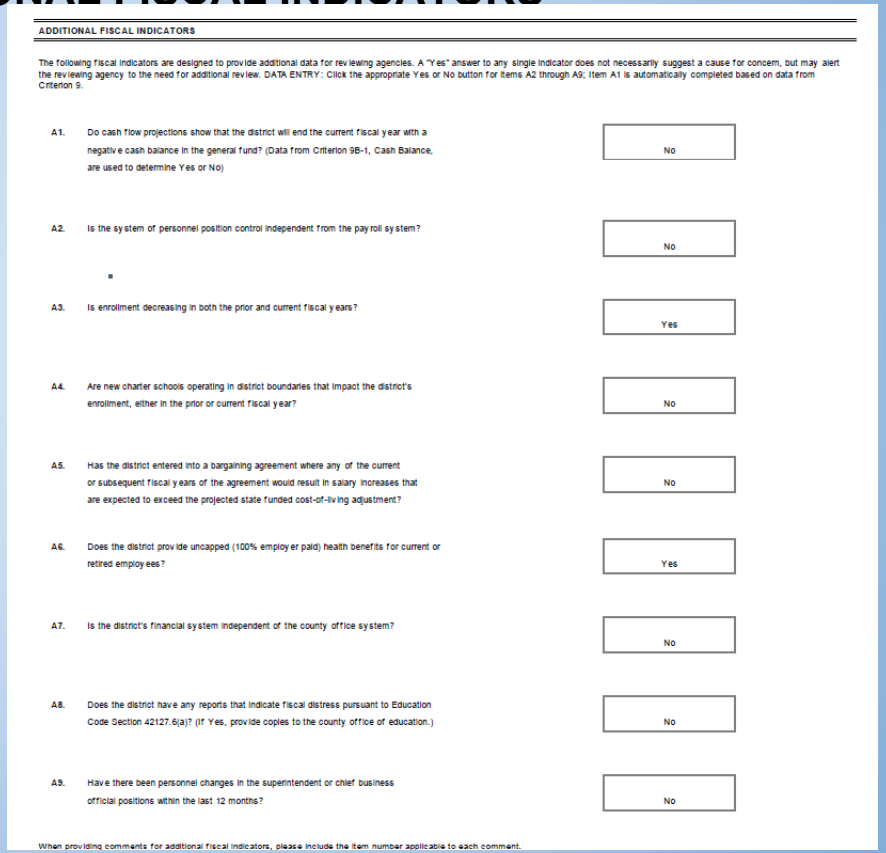
Certificated (Non-management) - Other

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

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

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

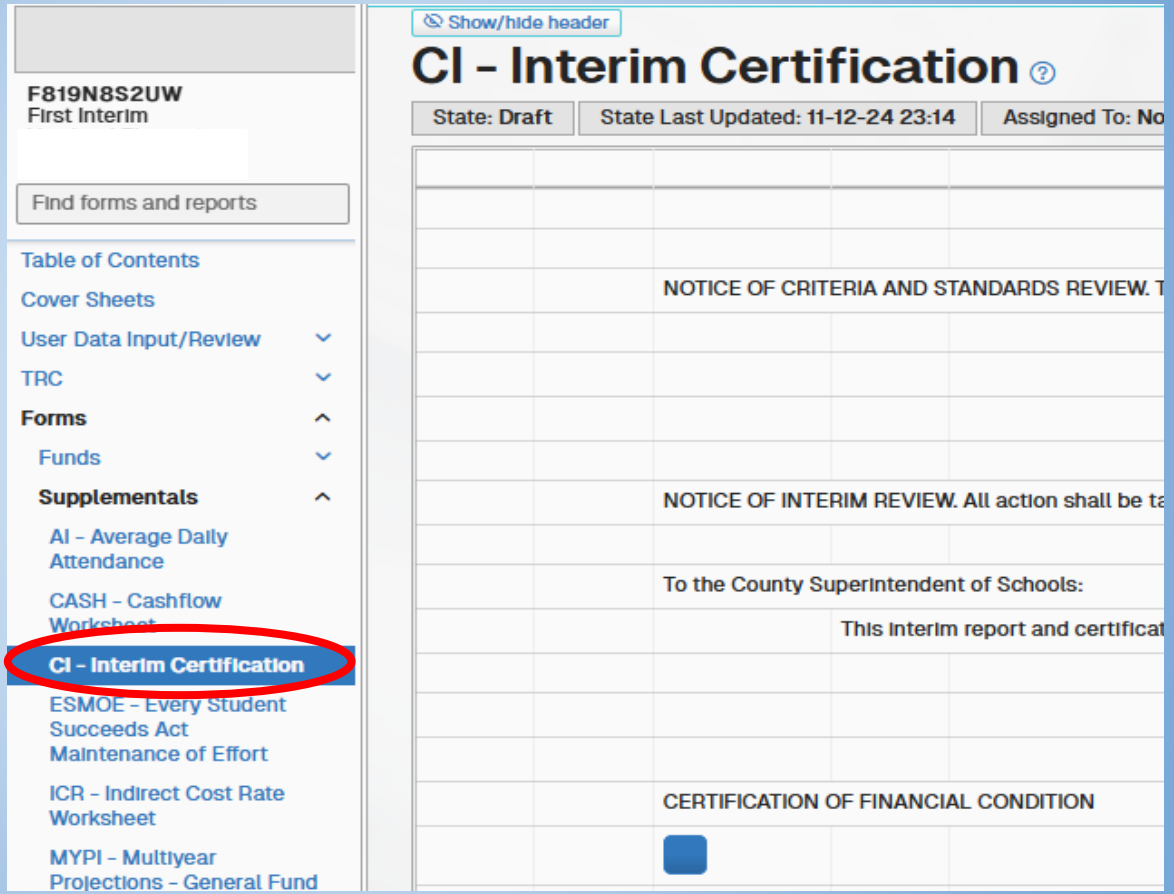
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

FORM CI

Interim Certification

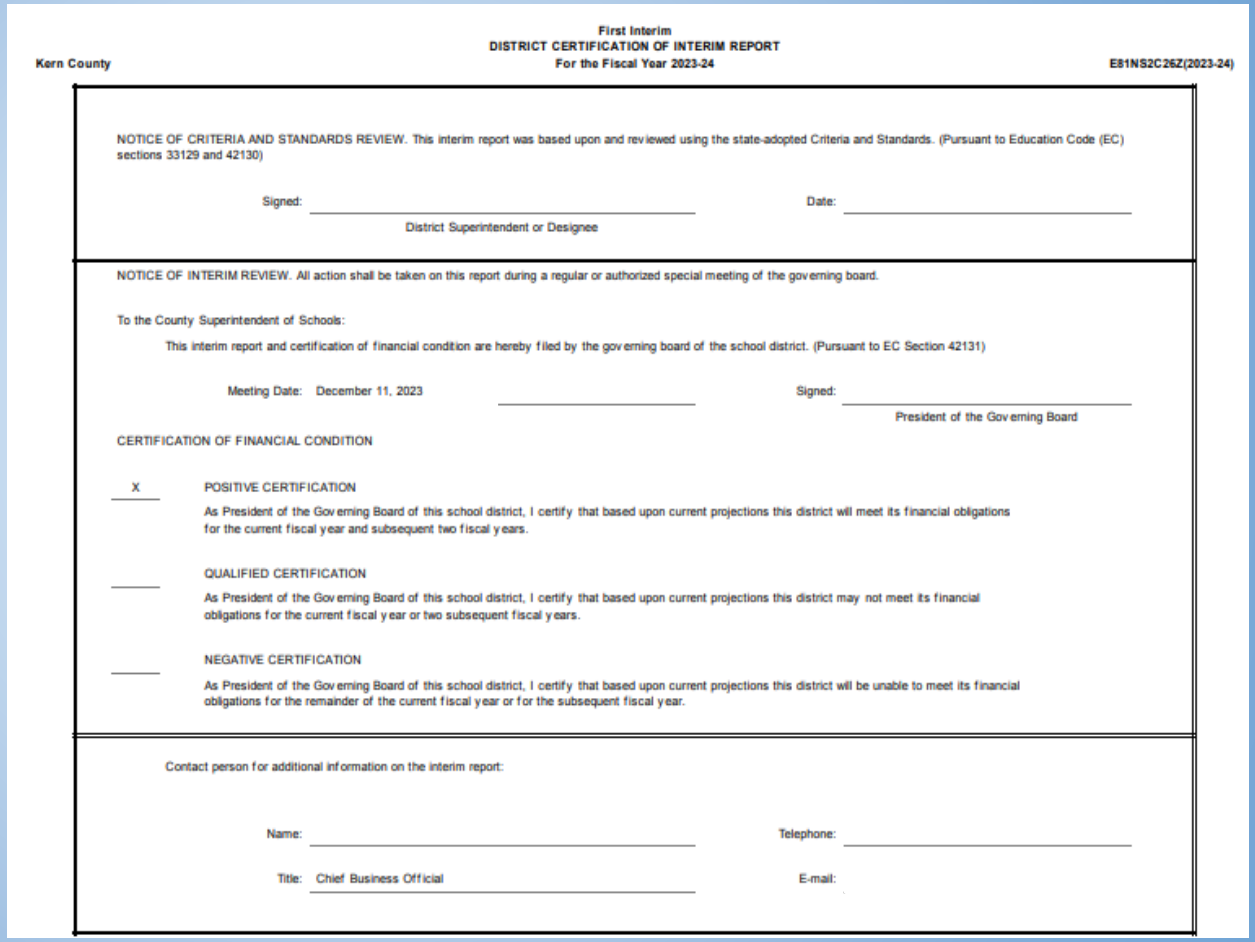
CI- Interim Certification

- Click on Supplementals section on the left hand side
- Click on CI- Interim Certification



CI- Interim Certification

- **Official signature page for First Interim**
- **Financial Certifications:**
  - **Positive-** *School district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.*
  - **Qualified-** *School district may not meet its financial obligations for the current fiscal year and two subsequent two fiscal years.*
  - **Negative-** *School district will not meet its financial obligations for the current fiscal year or for the subsequent fiscal year.*



First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

Kern County

E81NS2C26Z(2023-24)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 11, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: _____ Telephone: _____

Title: Chief Business Official E-mail:

CI- Interim Certification

Criteria and Standards Review Summary

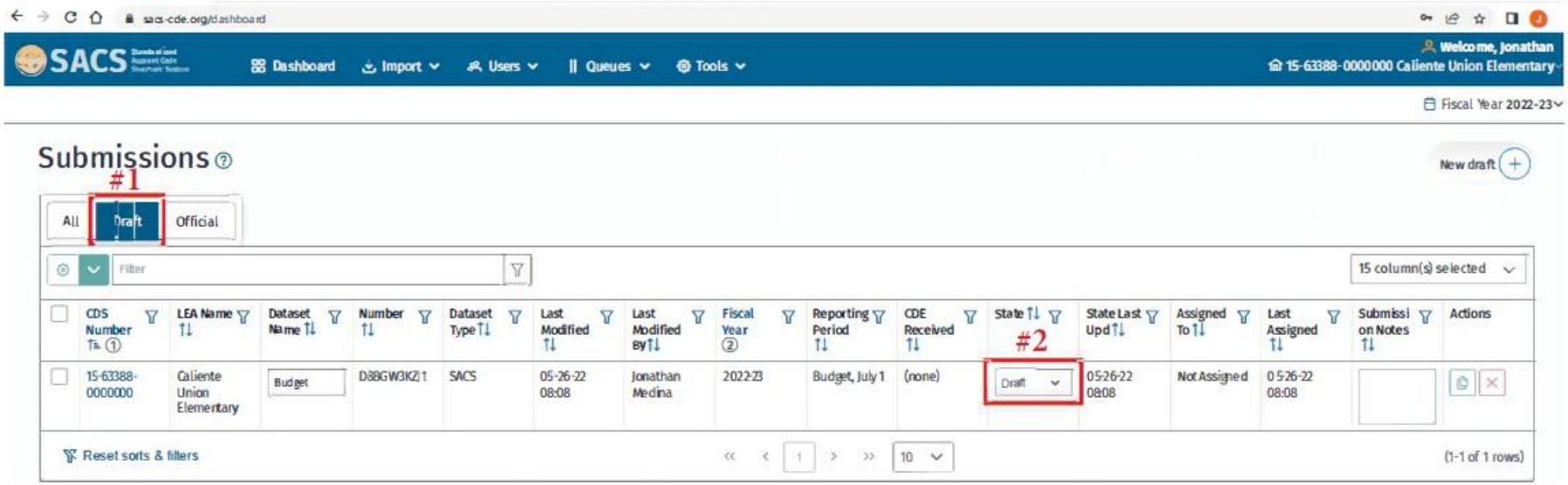
The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent 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	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

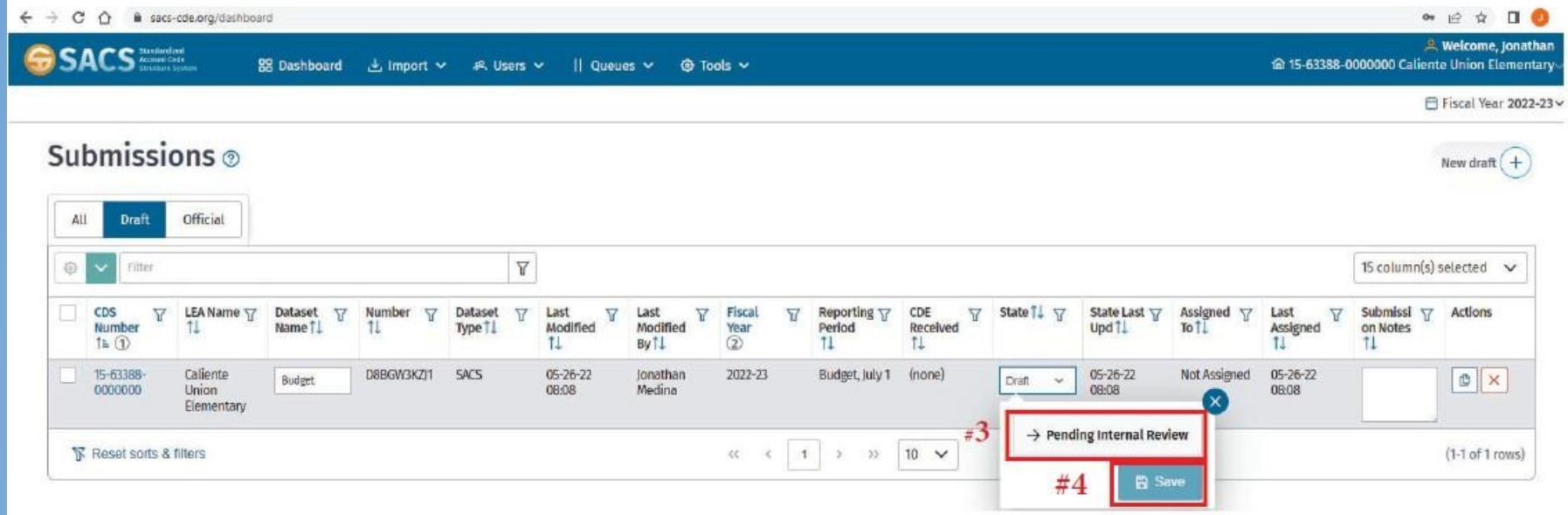
- Review summary that recaps the Criteria and Standards, Supplemental Information, and Additional Fiscal Indicator items from 01CSI

PROMOTING SACS FILE TO COUNTY OFFICE

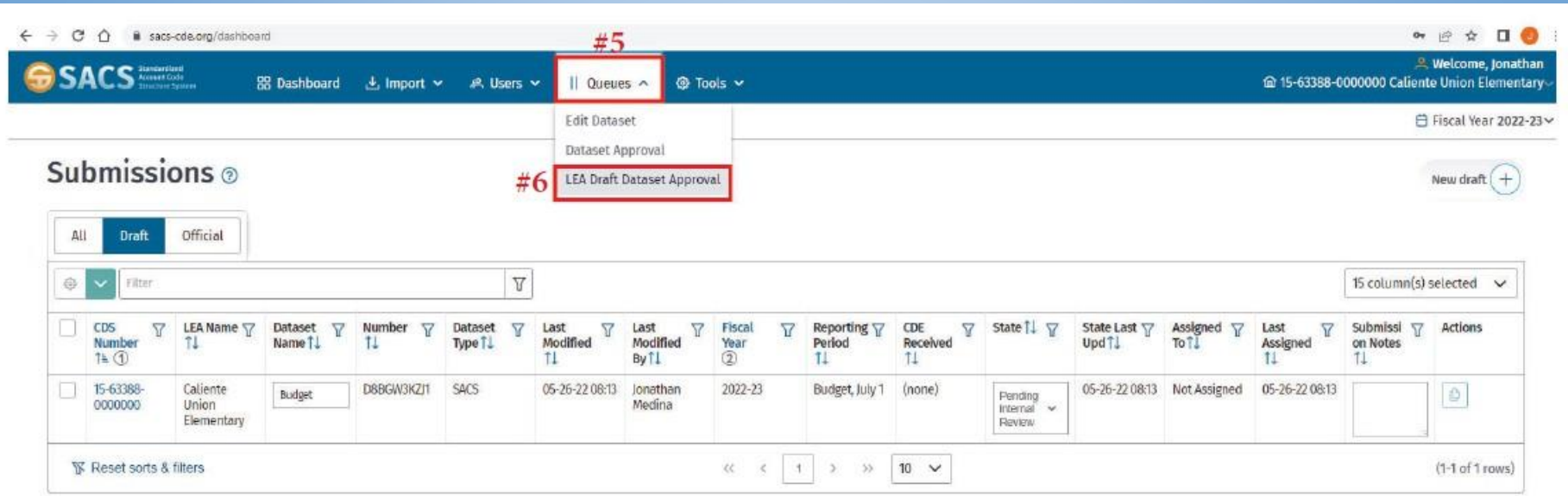
Promoting your dataset



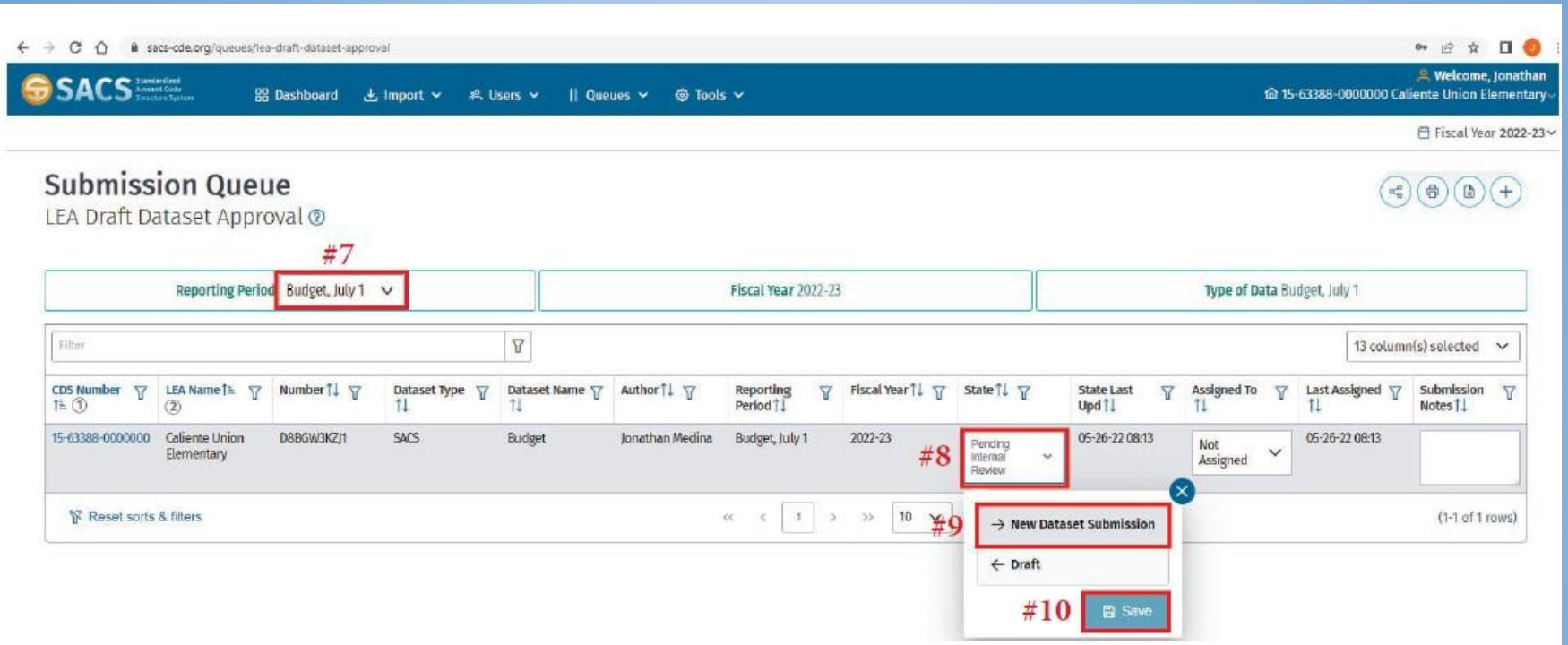
When you import into SACS Web, your data will be in draft form. Check your TRCs to ensure your data is good before advancing. Only the person that imported the file can view it at this stage.



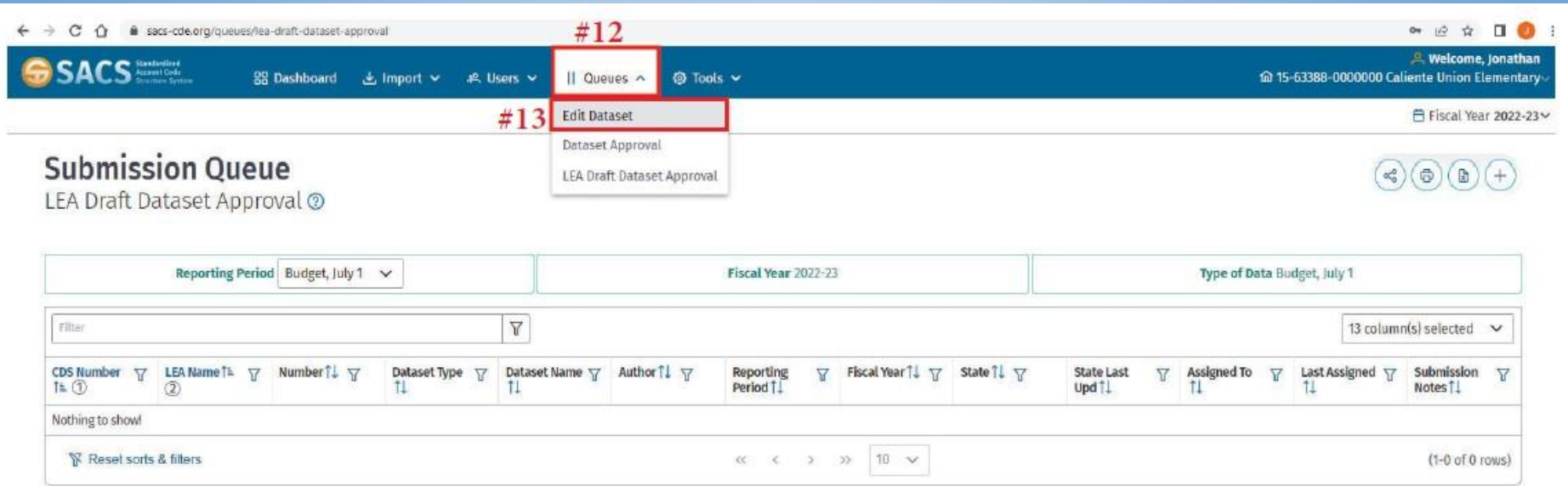
When you have a clean dataset with no import or general ledger errors, promote the dataset so others can view or work in the file. Under the "State" header, click on "Pending Internal Review," then click "Save"



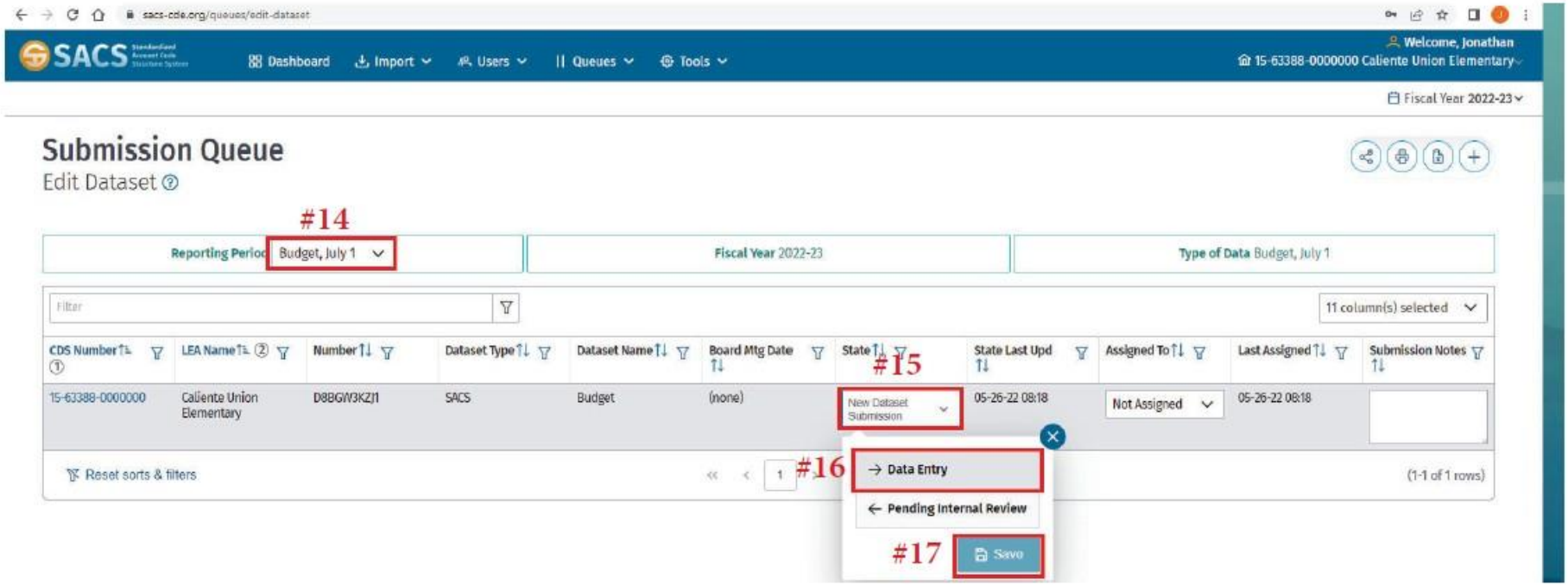
The dataset approver for your LEA will need to go into the "Queues" dropdown and select "LEA Draft Dataset Approval"



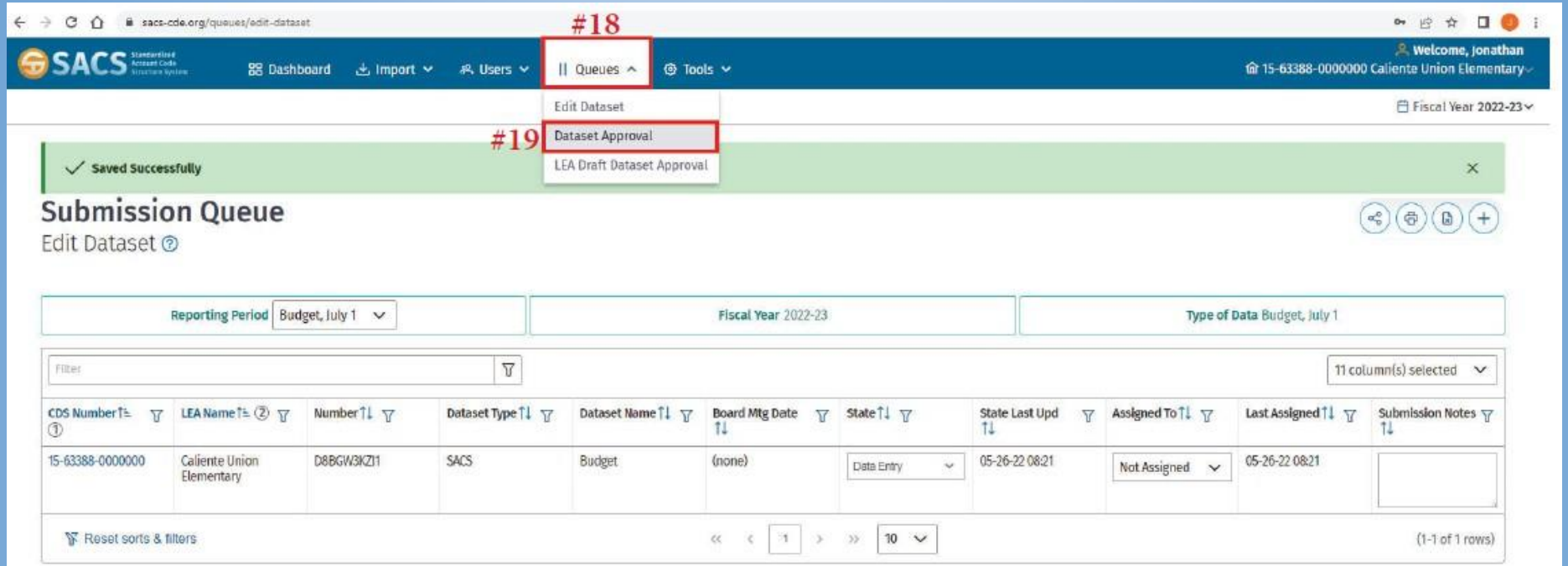
Change the reporting period to the desired period, click the state dropdown and click "New Dataset Submission" and then "Save". This file will now become the official (main) file for the LEA. Other LEA users will be able to see and work in the file.



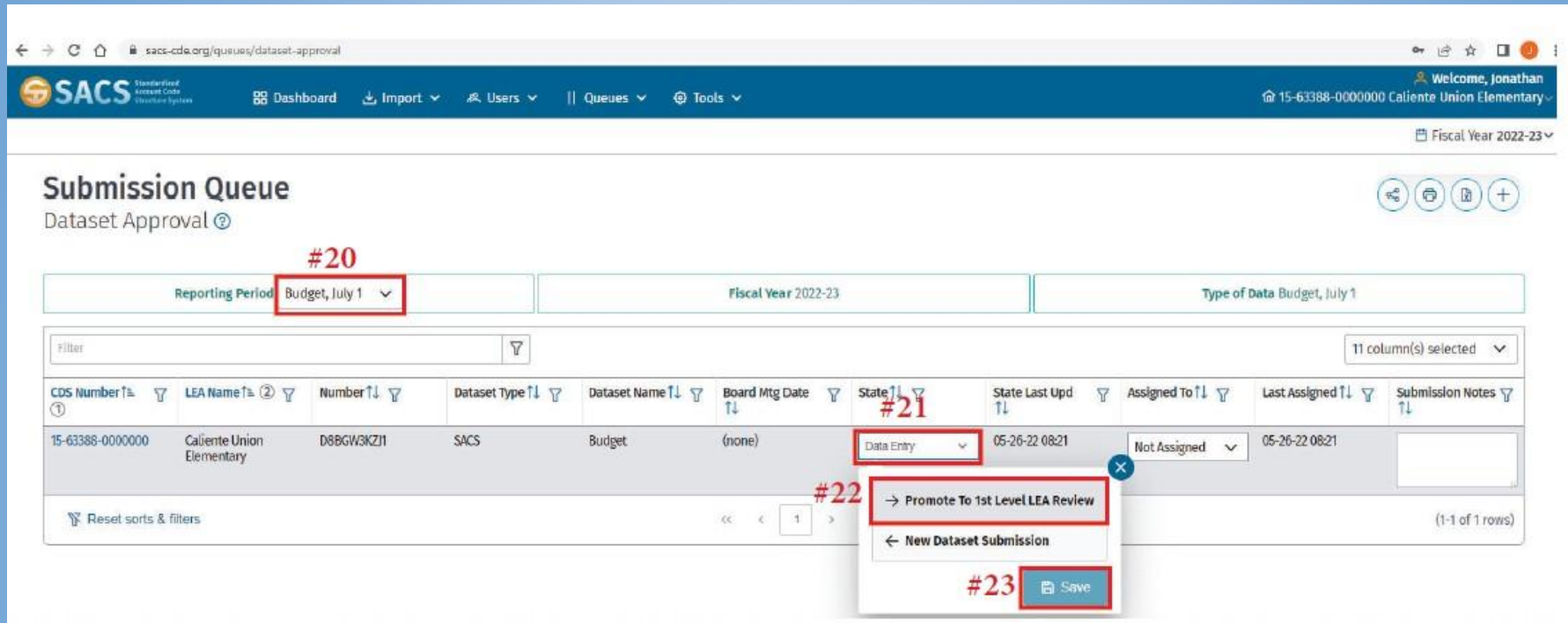
LEAs will then need to promote the field to the "Data Entry" state. Click on the "Queues" dropdown and select "Edit Dataset"



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

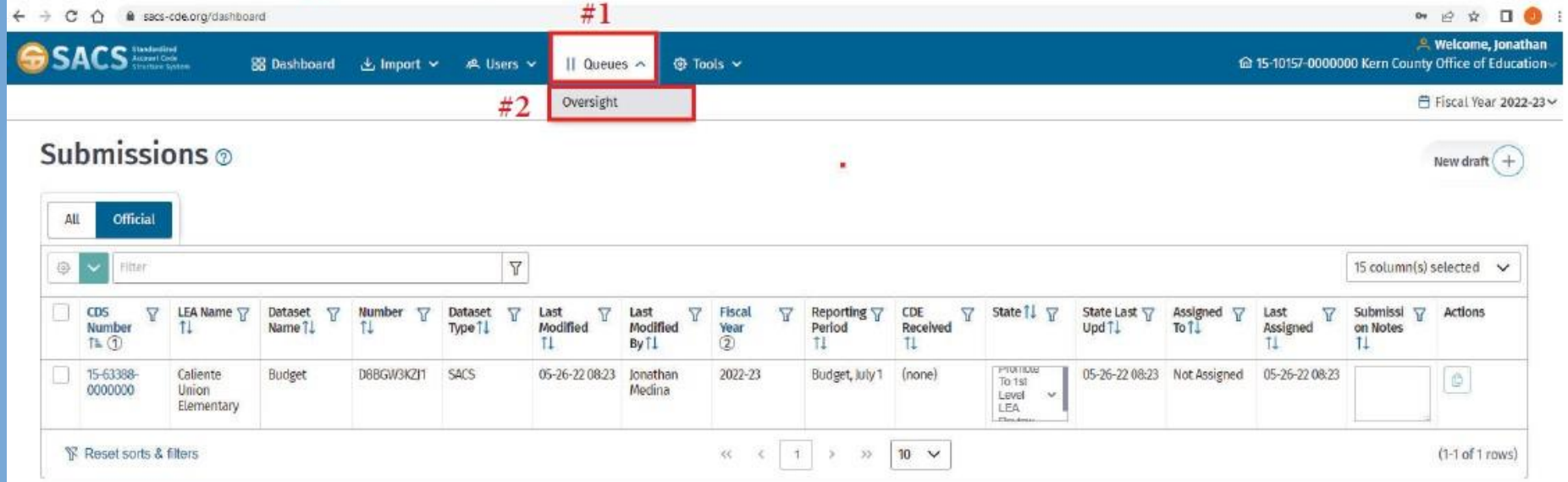


Once the LEA has finalized their file and are ready to submit it to their oversight agency, the LEA's dataset approver will need to click the "Queues" dropdown and select "Dataset Approval"

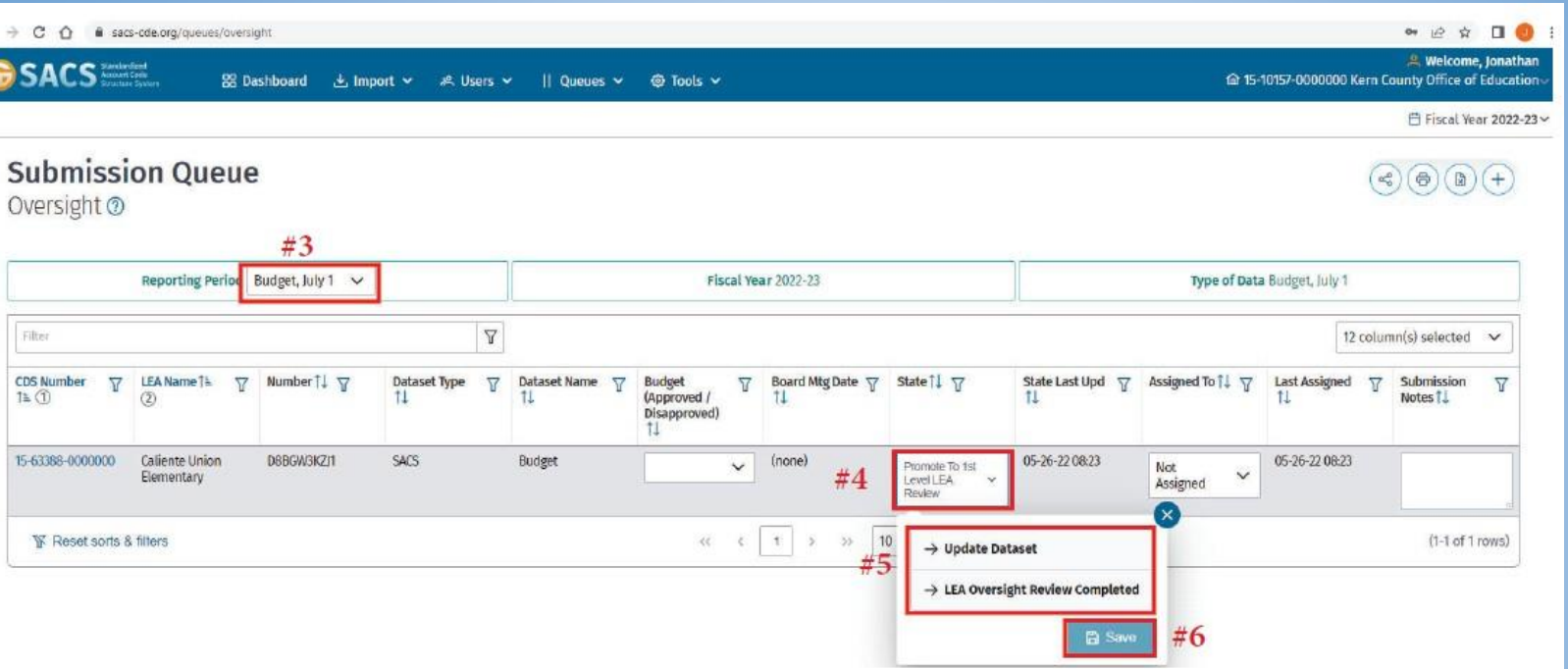


Select the correct reporting period, click on the "State" dropdown and select "Promote to 1st Level LEA Review." At this time, the file will be sent to the oversight agency. For school districts, it will be the COE. For charter schools, it will be the authorizing LEA. Once the file is sent, it can no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

COE and Charter Approvers Only

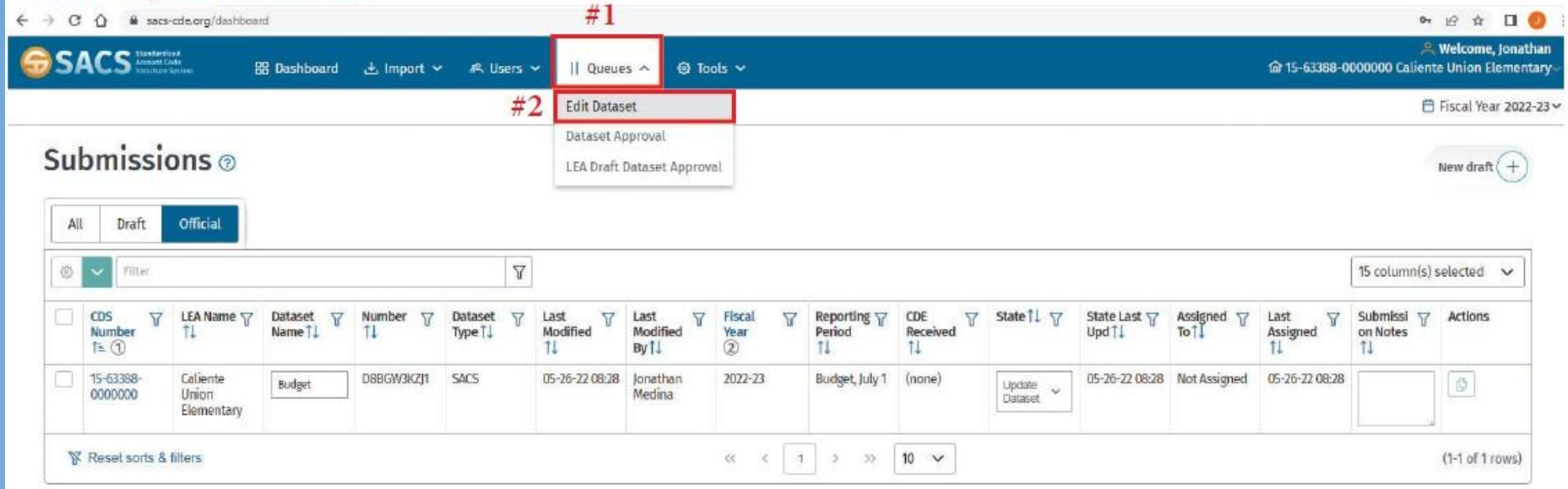


Oversight agencies will need to review submissions prior to approval. In order to submit/promote the files, LEA's will need to click the "Queues" dropdown and select "Oversight".

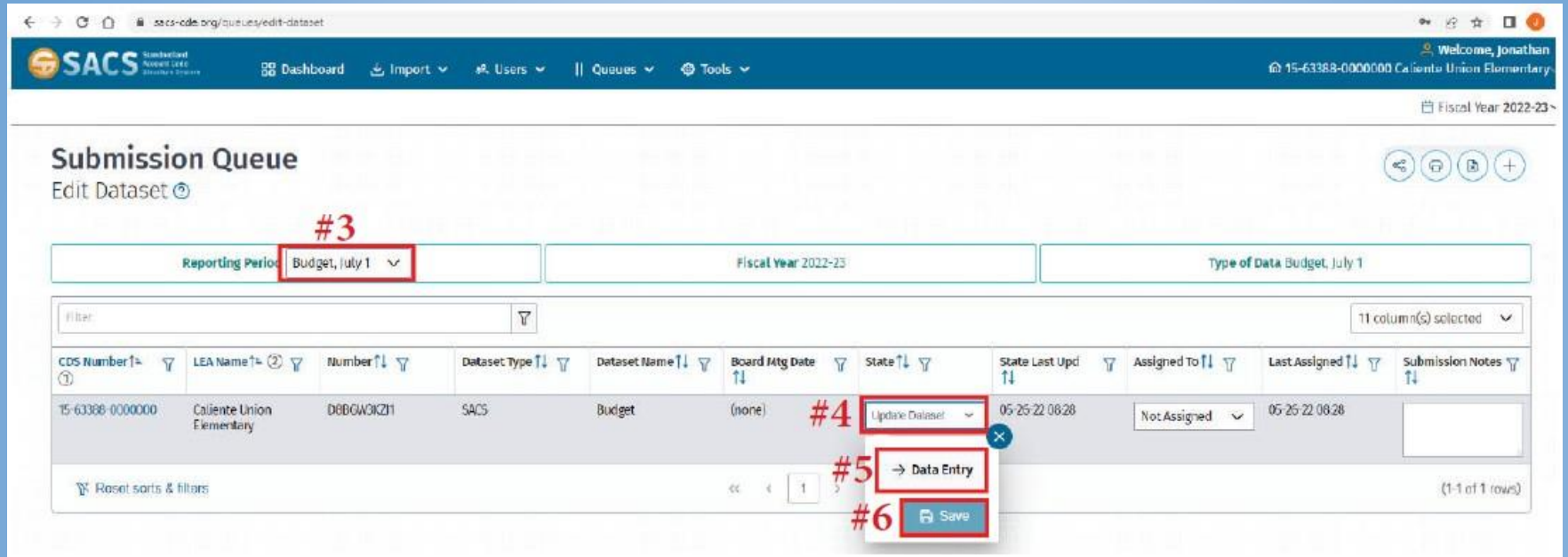


Oversight agencies will now be taken to a screen showing all submissions requiring their review and approval. When the oversight agency needs to return a file to an LEA, they will need to click the "State" dropdown and select "Update Dataset". To promote an LEA file to the COE or CDE, the oversight agency will need to click the "State" dropdown" and select "LEA Oversight Review Completed"

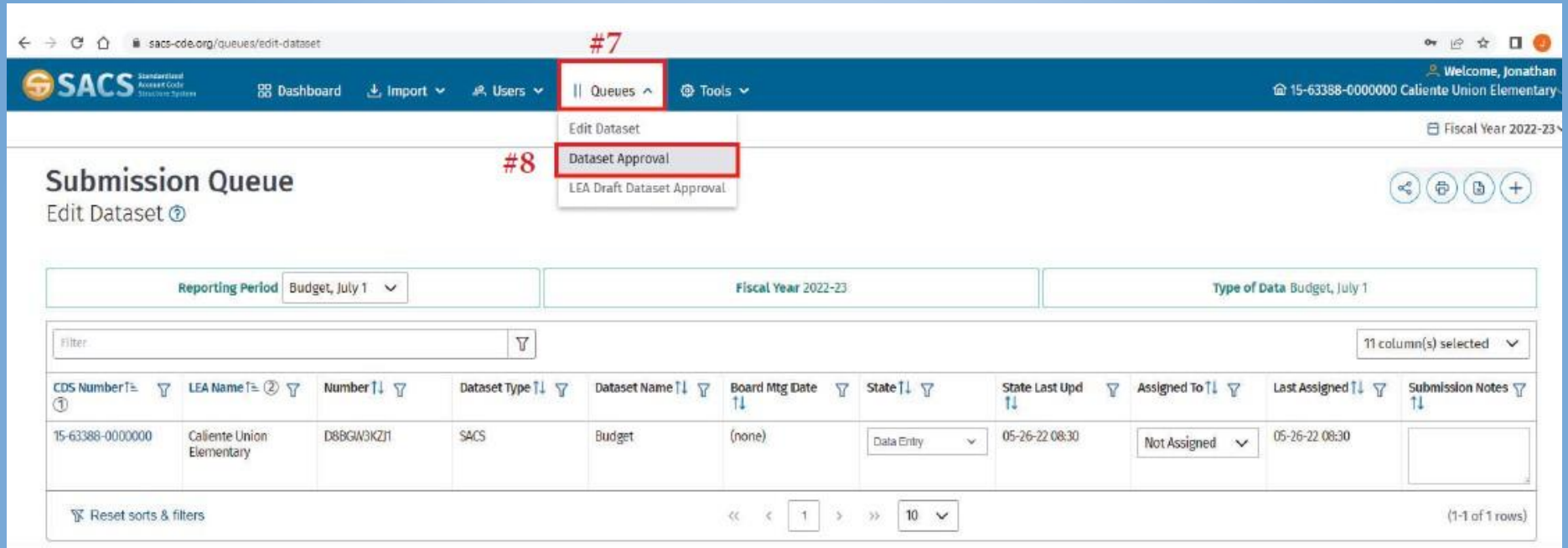
Accessing Returned Files



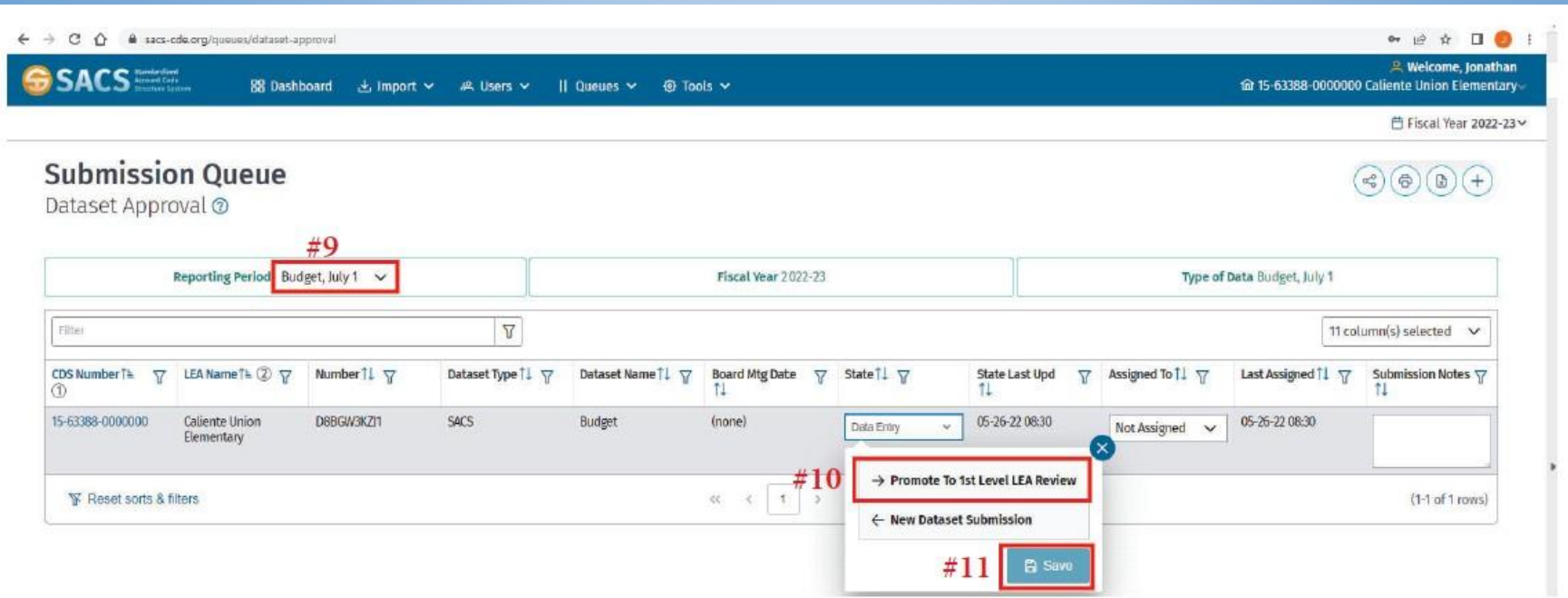
If an LEA's submission is rejected/returned, the file can be accessed by clicking on "Queues" and selecting "Edit Dataset"



Select the desired reporting period, click on the "State" dropdown, and click "Data Entry" and then "Save." LEAs will now be able to edit data in the file.



To promote/resubmit the file to their oversight agency, an LEA must click the "Queues" dropdown and select "Dataset Approval"



Select the desired reporting period, click the "State" dropdown, and select "Promote to 1st Level LEA Review," then click "Save". The file will no longer be able to be changed unless the oversight agency returns it.

KCSOS
Kern County Superintendent of Schools

KCSOS LCAP DEVELOPMENT

Series 2027-28



Join us for a four-part LCAP Development Series designed to support district teams through the first year of the new three-year cycle. Each session combines targeted learning and guidance in the morning with structured team work time and individualized support in the afternoon.

Participants will move from completing the Annual Update to developing, aligning, and refining a coherent, compliant, and outcomes-focused LCAP.

Each Workshop Day Includes:

- **AM Session: Learning & Guidance**
- **PM Session: Team Work Time & Support**

Session Topics:

- **Day 1 - Annual Update: Analysis & Planning**
- **Day 2 - Intro to the LCAP Structure & Requirements**
- **Day 3 - LCAP Development: The Next 3-Years**
- **Day 4 - LCAP Refinement & Alignment**

Workshop Dates:

Day 1 - Nov. 17, 2026
Day 2 - Jan. 19, 2027
Day 3 - Feb. 09, 2027
Day 4 - Mar. 09, 2027

9:00am-3:00 pm

All meetings held at
Bell Tower Plaza
District Room

Facilitated by: School & District Leadership Support Team



http://events.kern.org/...

Corey Eby at (661) 636-4627 or coeby@kern.org

Register Today

https://web.cvent.com/event/c460a9bd-4c03-4963-96ea-36a1aa25c9c9/summary

Please reach out with any questions you may have!
Thank you for joining us!



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Marlene Ortiz
marortiz@kern.org
(661) 636-4219

RESOURCES

- FCMAT- https://www.fcmat.org
- FCMAT Projection Pro - https://www.fcmat.org/projection-pro
- Property tax Information https://kern.org/fiscal-support/district-advisory-services/funding-information/
- Workers comp rate - https://kern.org/fiscal-support/district-advisory-services/funding-information/
- Dashboard information- https://kern.org/fiscal-support/district-advisory-services/tools-resources/
- Special Education Funding - https://kern.org/fiscal-support/district-advisory-services/special-education/
- School Services Dartboard- https://www.sscal.com
- CDE Budget Criteria - https://www.cde.ca.gov/fg/fi/ss/coebudgetcsfy2627.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

District Advisory Cashflow Template- https://kern.org/fiscal-support/district-advisory-services/cash-flow/

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

KCSOS Presentations -https://kern.org/fiscal-support/district-advisory-services/training-materials/

QCC Cash Flow Projector - https://accrualguy.com/cashflow

Questions?

