

**CHIEF FISCAL OFFICERS MEETING  
AGENDA**

Wednesday, May 20, 2026  
12:15 p.m. – 2:00 p.m.

12:15 p.m. – 2:00 p.m. CFO Meeting

**1) Introductions and What's New**

- a) **THANK YOU TO SCHOOLSFIRST FOR TODAY'S LUNCH!!**
- b) **Additions to the agenda**
- c) **Attendee Sharing**
  - **Darin Ditmar, TPA Relationship Specialist, SchoolsFirst Plan Administration**

**2) Reminders**

- a) **Interest due quarterly on federal funds if over \$500. See CDE website for list of Federal Resources that may be EXCLUDED from the calculation. <https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp>**
- b) **AB1200 Public Disclosure-include copy of Tentative Agreement (TA) and Multi-Year Projection (MYP) when submitting**
  - **Form should be signed by BOTH Superintendent and CBO before submitting**
  - **Disclosure of a settlement is required even if no salary/benefit change**
- c) **AB2197 disclosure required for non-voter approved debt**
- d) **Document wages charged to federal/state programs (CSAM Procedure 905: Personnel Activity Reports (PARs))**
  - **Please follow your LEA's policy**
- e) **Complete Admin-to-Teacher ratio form. (Retain for your audit records)**
- f) **Reconcile payroll liability accounts**
- g) **Abatements: Please notify your Business Advisor if you are abating revenues or expenditures. This will ensure that budgets and Cash Flow projections are accurate.**
  - **Reach out to your advisor if you are thinking about abating any revenue.**
- h) **Please submit all uniform LEA documents, including but not limited to, Public Disclosure documents, Certification forms, Waiver applications, board resolutions, etc., to the External Business Department email address at [external@sutter.k12.ca.us](mailto:external@sutter.k12.ca.us)**

**3) Date Reminders**

- a) **June 30th – 2026-27 Spring CONAPP Forms initial submission deadline in CARS by 11:59 pm (pgs. 3-4)**
- b) **July 1st –**
  - **2026-27 School District Budgets Due to SCSOS (EC §42127[a][2])**
  - **2026-27 Charter School Budgets Due to Chartering Authority & SCSOS (EC § 47604.33[a][1])**
  - **2026-27 District LCAP Adoption (EC § 52061)**
  - **2026-27 Charter LCAP Adoption (EC § 47606.5)**
- c) **Auditor Friday Closed Dates:**
  - **May 29<sup>th</sup>**
  - **June 12<sup>th</sup>**
  - **June 26<sup>th</sup>**

**4) Technology**

- a) **IT Department Update**
- b) **Frontline ERP Update**

**5) Human Resources**

- a) **Credentialing Update**
  - **Emergency Permits, Temporary County Certificates (TCCs), and Reminders (pgs. 5-13)**
- b) **Substitute Exclusions**

**6) Accounts Payable**

- a) **2026-27 AP Summer Calendar (pg. 15)**

- 7) Payroll
  - a) AB1997 – CalSTRS
    - Trainings from 9:30 am - 11:30 am on:
      - June 2<sup>nd</sup>
      - July 7<sup>th</sup>
      - August 4<sup>th</sup>
      - September 1<sup>st</sup>
  - b) CalPERS Vacation Pay Reporting Change – Effective July 1<sup>st</sup> (pgs.17-21)
  - c) 2026-27 SUP and EOM Payroll Processing Schedule and Calendar (pgs. 23-27)
  - d) C-90 Beta Testers (pgs. 29-42)
  - e) SCSOS Payroll Teams Channel
- 8) SACS Charter Alternative Form (pgs. 43-52)
- 9) Budget Development
  - a) LCFF COLA
  - b) Reserves Document (pg. 53)
  - c) EPA Expenditures Reporting (pgs. 55-59)
- 10) ESSCO
- 11) Roundtable
  - a) County Auditor Update
    - Year End Closing (pg. 61)
  - b) Cash Close in ERP
  - c) AMIM Final Expenditure Reporting
- 12) Articles (pgs. 63-81)
  - a) SSC Fiscal Report... An Overview of the 2026-27 Governor’s May Revision
  - b) SSC Fiscal Report... Ask SSC . . . Are Small School Districts Exempt from RRMA Contributions?
  - c) SSC Fiscal Report... Top Legislative Issues—May 8, 2026
  - d) SSC Fiscal Report... By the Way . . . Updated Attendance Recovery FAQs
  - e) SSC Fiscal Report... Critical Deadlines and Funding Opportunities— May 5, 2026
- 13) Workshops/Webinars (pgs. 83-86)
  - a) SSC Webinars & Workshops
  - b) CASBO Webinars & Workshops
- 14) Next Meeting
  - a) June 17<sup>th</sup> – Board Room/Zoom

**From:** [CONAPP](#)  
**To:** [CONAPP](#)  
**Subject:** Consolidated Application Reporting System (CARS) Newsflash #83  
**Date:** Monday, April 27, 2026 2:46:37 PM

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**Caution:** This email originated from outside SCSOS. Do NOT click links or open attachments unless you recognize the sender and know the content is safe.

## CONSOLIDATED APPLICATION AND REPORTING SYSTEM

**To:** Consolidated Application Subscription List, CARS LEA User Administrators and Authorized Representatives

**From:** Consolidated Application and Reporting System Support Staff

**Date:** April 27, 2026

**Subject:** Consolidated Application and Reporting System Update FLASH #83

### 2026–27 Spring Release

The 2026–27 Consolidated Application and Reporting System (CARS) Spring Release is tentatively scheduled to open on Friday, May 1, 2026. The initial submission deadline is 11:59pm on Tuesday, June 30, 2026. Following the June 30, 2026 deadline, California Department of Education (CDE) program staff will review the data submitted by local educational agencies (LEAs) and, if necessary, allow LEAs to make any corrections. The forms will close at 11:59pm on Saturday, August 15, 2026 after which they will not be reopened.

If you have difficulty logging into, need other technical assistance with, or have questions about CARS, then you may contact our office by email at [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov) or by telephone at 916-319-0297. Please do not respond to this message.

### Additional Information

Additional resources, including links to CARS, the Centralized Authentication System, a User Guide, and a Navigating CARS webinar, are available on the CDE CARS web page located at <http://www.cde.ca.gov/fg/aa/co/cars.asp>.

Anyone may send a blank email to [join-consolidated-application@mlist.cde.ca.gov](mailto:join-consolidated-application@mlist.cde.ca.gov) to be added to the Consolidated Application (ConApp) email listserv. Listserv members receive many, but not necessarily all, messages sent from our office.

Sincerely,  
ConApp/CARS Support Desk

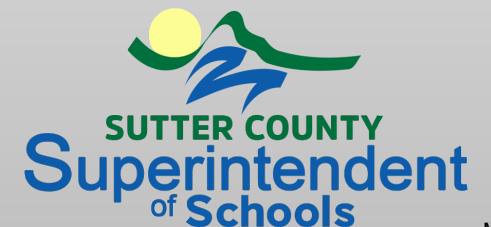
[ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov)  
916-319-0297

# Emergency Permits, TCCs and Reminders

May 20, 2026

CFO Meeting

SCSOS Board Room



# Provisional Internship Permit (PIP)

- Allows an employing agency to fill an immediate staffing need by hiring an individual who has not yet met subject matter competency to qualify for an Intern Credential
- Only available at the request of the employing agency
- PIPs are available in Multiple Subject, Single Subject and Education Specialist areas
- PIPs can be used once in an educator's career

# PIP Requirements

- Must hold a bachelor's degree or higher from an accredited college or university
- Candidates must complete required coursework based on the permit type (Single Subject, Multiple Subject, or Education Specialist)
- Coursework must be degree-applicable and passed with a grade of "C" or better
- Single Subject permits require subject-specific coursework
- Multiple Subject permits require coursework across multiple core subject areas
- Education Specialist permits require Single Subject or Multiple Subject qualifications, special education coursework, OR qualifying experience working with special education students (3yrs)



# District Requirements

- Form CL-856 completed and provided to the County Office
- Provide the board approval or public notice of new hire
- The employing agency must show they conducted a diligent search for a credentialed teacher before requesting a PIP
  - Provide flyers, job postings, communication with universities to the County Office

# Short Term Staff Permit (STSP)

- Allows employers to fulfill immediate staffing needs when a fully credentialed teacher cannot be found
- Only available at the request of the employing agency
- STSPs are available in Multiple Subject, Single Subject and Education Specialist areas
- STSPs can be used once in an educator's career
- Valid ONE SCHOOL YEAR – expires June 30<sup>th</sup> unless extended for summer school

# STSP Requirements

- Must hold a bachelor's degree or higher from an accredited college or university
- Candidates must complete required coursework for the permit type requested
- Single Subject permits require a degree major, coursework, or passage of subject matter exams in the content area
- Multiple Subject permits require a liberal studies degree, qualifying coursework, or passage of subject matter exams
- Education Specialist permits require Single Subject or Multiple Subject qualifications, special education coursework, or qualifying experience working with special education students (3yrs)
- All coursework must be degree-applicable, completed at an accredited institution, and passed with a grade of "C" or higher

# District Requirements

- Form CL-858 completed and provided to the County Office
- The employer must provide orientation, instructional support, and assign a mentor teacher to the permit holder

# Temporary County Certificates (TCC)

- Allows an individual to begin working while their California teaching credential or permit application is being processed
- Issued by a County Office of Education
- Valid for a limited period of time, typically up to one year OR the issuance date of the credential or permit
- Allows educators to serve in a teaching position before the official document is granted by the California Commission on Teacher Credentialing (CTC)

# Reminders

- [Declaration of Need](#) (DON) is due by 8/1/2026
  - Allows California school districts to request emergency-style permits when they cannot find fully credentialed teachers
  - Required annually for districts seeking to employ teachers on permits
  - Approved by the school district governing board
  - Submitted to the CTC by the County Office



# SUMMER CALENDAR

JUNE						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Friday June 19 is a holiday, there will be no Batch release.

There will be no check pick up June 23.

JULY						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

The office is closed July 3 for 4th of July holiday, there will be no Batch release.

There will be no check pick up July 7.

	HOLIDAY/No check run
	<b>Only</b> AP Check Pick Up
	<b>Only</b> batches due to External by 10:00 AM
	<b>Both</b> AP Check Pick Up and Batch Release Day

**Batches due: Tuesday & Friday**  
**Check pick-up: Tuesday & Thursday**

If you have any questions, please contact at [Ap@suttercoe.org](mailto:Ap@suttercoe.org)



[Home](#) > [Employers](#) > [Policies & Procedures](#) > [Circular Letters](#)  
> **Reporting Vacation Pay for Classified School Members**

# Reporting Vacation Pay for Classified School Members

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May 18, 2026

Circular Letter: 200-023-26

**Topic: Payroll**

**To: All CalPERS School Employers**

## Purpose

The purpose of this Circular Letter is to provide guidance to school employers regarding the proper reporting of vacation pay for classified school members. This guidance is intended to ensure compliance with the Public Employees' Retirement Law (PERL) and the Public Employees' Pension Reform Act of 2013 (PEPRA), specifically Government (Gov.) Code sections 20630, 20636.1, and 7522.34.

## Vacation Pay Reporting Guidelines

### Definition of Compensation

Under Gov. Code section 20630(a), compensation includes payment for services performed during normal working hours or for time excused from work, such as vacation.

Payouts for unused vacation, regardless of how or when they are reported or paid, are not reportable compensation. For example, for classified school members who cannot take vacation during the school year due to operational constraints, unused vacation time

paid out at the end of the school year or during designated breaks (e.g., winter or spring breaks) when the member is not scheduled to work does not qualify as reportable compensation. Similarly, payouts for unused vacation that are prorated over the year during months in which the member performed services do not meet the definition of compensation and are not reportable. These payouts are not for time when the member is excused from work; rather, they represent cash-outs of accrued vacation during periods when no work is scheduled and are in excess of payments for services performed during normal working hours.

Gov. Code section 7522.34(c)(5) provides additional clarity for PEPRAs members by explicitly excluding payments for unused vacation, annual leave, or similar compensatory time off from pensionable compensation. This provision reinforces the principle that such payouts, regardless of how or when they are reported or paid, do not qualify as compensation for services performed during normal working hours or time excused from work and are therefore not reportable to California Public Employees' Retirement System (CalPERS) for pension calculation purposes.

## Compliance Requirements

To comply with statutory and regulatory requirements:

- **Vacation Time Usage:** Vacation pay must only be reported for time excused from work and must not exceed normal working hours or normal work schedules.
- **Prohibited Practices:** Vacation payouts are not reportable compensation under the PERL or PEPRAs. These payouts are not for time excused from work, where accrued vacation pay is used as payment for services rendered during normal working hours.
- **Publicly Available Pay Schedules:** Compensation reported to CalPERS must align with the definitions of "compensation earnable" and "pensionable compensation" under Gov. Code sections 20636.1 and 7522.34. These statutes require that payrate and pensionable compensation be the normal monthly

rate of pay or base pay for services rendered during normal working hours, pursuant to publicly available pay schedules.

## Determining Vacation Pay Reportability

School employers are encouraged to maintain and use duty calendars to determine vacation pay reportability to CalPERS. Duty calendars clearly outline scheduled workdays, holidays, and non-workdays for classified school members. Because classified school members can have varied schedules, including some members who work during designated breaks, it is critical for school employers to compare work schedules and report vacation pay only during periods when the employee is scheduled to work. To ensure compensation compliance, duty calendars should accurately reflect the employees' work schedules. Misuse or misinterpretation of duty calendars could result in inaccurate compensation reporting to CalPERS, which may require future corrections.

### Example

The following example includes calendars that are marked to identify:

- **First Work Day:** July 22, 2026
- **Last Work Day:** June 8, 2027
- **Calendar Duration:** 12 Months
- **School Start Day:** August 6, 2026 (marked with star symbol)
- **School End Day:** May 27, 2027 (marked with circle symbol)
- **Holidays** (marked in red)
- **Scheduled Workdays** (marked in blue)
- **Non-Workdays** (marked in orange)

For the hypothetical duty calendar below, vacation pay reportability is determined as follows:

- If an employee is excused from work and uses a vacation day, or any portion thereof, on a workday (blue day), it is reportable to CalPERS.
- If an employee is paid by using vacation pay on a non-workday (orange day), it is not reportable to CalPERS.

This method ensures school employers accurately distinguish between reportable and non-reportable vacation pay based on the employee's designated work schedule.

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+ Hypothetical 2026/2027 Classified Employee  
Calendar 215 Workdays

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## Impact of Non-Compliance

Failure to comply with these requirements may result in:

- Administrative holds on member accounts, delaying retirement benefits.
- Financial liabilities for employers and members due to overpayments or adjustments.

## Next Steps for Employers

To ensure compliance:

1. Review and revise payroll practices to align with the statutory and regulatory requirements outlined above.
2. Report vacation pay only for time excused from work and in accordance with Gov. Code sections 20630, 20636.1, and 7522.34.
3. Discontinue the practice of prorating and/or reporting vacation payouts.

## Additional Resources

Additional information related to vacation pay, compensation earnable, pensionable compensation, special compensation, written labor policy language, publicly available pay schedules, and Circular Letters can be found on our [Compliance in Compensation Reporting](#) webpage.

## Questions

Questions related to compensation compliance and reporting can be emailed to the Employer Account Management Division, Audit Compliance and Resolution Section at [MOU\\_Review@calpers.ca.gov](mailto:MOU_Review@calpers.ca.gov) or you may call our CalPERS Customer Contact Center at **888 CalPERS** (or [888-225-7377](tel:888-225-7377)).

Brad Hanson, Chief  
Employer Account Management Division

Updated: May 18, 2026



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## 2026/2027 DISTRICTS PAYROLL SCHEDULE (SUP & EOM)

		PR DUE TO SCSOS BY 11:00AM	PICK UP PAYROLL 8AM-4:30PM	PAY DATE	OFFICE CLOSURE DATES	NOTES :
JULY	EOM	7/24/2026	7/30/2026	7/31/2026	7/3/2026	
AUGUST	SUP	8/3/2026	8/7/2026	8/10/2026		
	EOM	8/24/2026	8/28/2026	8/31/2026		
SEPTEMBER	SUP	9/2/2026	9/9/2026	9/10/2026	9/7/2026	
	EOM	9/23/2026	9/29/2026	9/30/2026		
OCTOBER	SUP	10/2/2026	10/8/2026	10/9/2026		
	EOM	10/23/2026	10/29/2026	10/30/2026		
NOVEMBER	SUP	11/3/2026	11/9/2026	11/10/2026	11/11/2026	
	EOM	11/19/2026	11/24/2026	11/30/2026	11/25-11/27/2026	
DECEMBER	SUP	12/3/2026	12/9/2026	12/10/2026	12/21-12/31/2026	
	EOM	12/16/2026	*12/18/2026	12/30/2026		
JANUARY	SUP	1/5/2027	1/7/2027	1/8/2027	1/1/2027	
	EOM	1/22/2027	1/28/2027	1/29/2027	1/18/2027	
FEBRUARY	SUP	2/3/2027	2/9/2027	2/10/2027	2/15/2027	
	EOM	2/18/2027	2/25/2027	2/26/2027	2/19/2027	
MARCH	SUP	3/3/2027	3/9/2027	3/10/2027		
	EOM	3/24/2027	3/30/2027	3/31/2027		
APRIL	SUP	4/2/2027	4/8/2027	4/9/2027		
	EOM	4/23/2027	4/29/2027	4/30/2027		
MAY	SUP	5/3/2027	5/7/2027	5/10/2027	5/31/2027	
	EOM	5/21/2027	5/27/2027	5/28/2027		
JUNE	SUP	6/3/2027	6/9/2027	6/10/2027	6/18/2027	
	EOM	6/23/2027	6/29/2027	6/30/2027		
JULY	SUMMER ARREARS	6/28/2027	7/1/2027	7/2/2027	7/5/2027	11 Month Summer Arrears Payment
	LIABILITY	7/6/2027	7/8/2027	7/9/2027		Last payroll for Fiscal Year - Pay period end date 6/30/2027

~ Credential Audit will be completed on the Payroll Due Date once all Districts have submitted.  
 ~ Warrants print 3 days before pay date, except for January SUP, Summer Arrears, and July Liability.  
 For those 3 payrolls, warrants print 2 days before pay date.



# 2026/2027 District Payroll Processing Calendar (SUP & EOM)

July 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

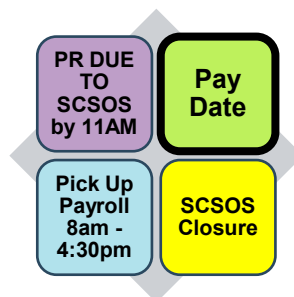
April 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

July 2027						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10

**LEGEND:**



\*Please note that SCSOS is also closed on 12/30/2026.





## 2026/2027 CHARTERS PAYROLL SCHEDULE (SUP & DOL)

		PR DUE TO SCSOS BY 11:00AM	PICK UP PAYROLL 8AM-4:30PM	PAY DATE	OFFICE CLOSURE DATES	NOTES :
JULY	DOL	7/20/2026	7/23/2026	7/24/2026	7/3/2026	
AUGUST	SUP	8/5/2026	8/7/2026	8/10/2026		
	DOL	8/20/2026	8/25/2026	8/26/2026		
SEPTEMBER	SUP	9/3/2026	9/9/2026	9/10/2026	9/7/2026	
	DOL	9/21/2026	9/24/2026	9/25/2026		
OCTOBER	SUP	10/5/2026	10/8/2026	10/9/2026		
	DOL	10/20/2026	10/23/2026	10/26/2026		
NOVEMBER	SUP	11/4/2026	11/9/2026	11/10/2026	11/11/2026	
	DOL	11/19/2026	11/23/2026	11/24/2026	11/25-11/27/2026	
DECEMBER	SUP	12/4/2026	12/9/2026	12/10/2026	12/21-12/31/2026	
	DOL	12/17/2026	12/18/2026	12/23/2026		
JANUARY	SUP	1/5/2027	1/7/2027	1/8/2027	1/1/2027	
	DOL	1/20/2027	1/25/2027	1/26/2027	1/18/2027	
FEBRUARY	SUP	2/4/2027	2/9/2027	2/10/2027	2/15/2027	
	DOL	2/18/2027	2/25/2027	2/26/2027	2/19/2027	
MARCH	SUP	3/4/2027	3/9/2027	3/10/2027		
	DOL	3/22/2027	3/25/2027	3/26/2027		
APRIL	SUP	4/5/2027	4/8/2027	4/9/2027		
	DOL	4/20/2027	4/23/2027	4/26/2027		
MAY	SUP	5/4/2027	5/7/2027	5/10/2027	5/31/2027	
	DOL	5/19/2027	5/25/2027	5/26/2027		
JUNE	SUP	6/4/2027	6/9/2027	6/10/2027	6/18/2027	
	DOL	6/21/2027	6/24/2027	6/25/2027		
JULY	SUMMER ARREARS	6/28/2027	7/1/2027	7/2/2027	7/5/2027	11 Month Summer Arrears Payment
	LIABILITY	7/6/2027	7/8/2027	7/9/2027		Last payroll for Fiscal Year - Pay period end date 6/30/2027

\*\*For Charters - Credential Audit will be completed on the Payroll Due Date.



## School Employee Salary and Benefits Data Collection (SESBDC): C-90 Implementation

### Background

The Financial Accountability and Information Services Office in the School Fiscal Services Division (SFSD) is implementing the new data collection system for salary and benefits data for represented certificated and classified nonmanagement employees, pursuant to *Education Code* Section [42238.016](#), implemented by Chapter 345, Statutes of 2024 (Assembly Bill 938), with subsequent amendments by the 2025–26 budget trailer bills.

### Acronyms and Monikers

- SESBDC: School Employee Salary and Benefits Data Collection.
- C-90: The next iteration of the Salary and Benefits Schedule for the Certificated Bargaining Unit (Form J-90) that incorporates information for specific classified employee categories into the salary and benefit data collection.

### Fiscal Year (FY) 2025–26 C-90 Data Collection Dates

The table below lists the key dates associated with the collection, reporting, and publication of the salary and benefits data.

Fiscal Year (FY) Reported	LEA Submission Requirement	Legislative Report	Publication of Data
FY 2024–25 and prior	Legacy J-90 Report submitted to School Services of California, Inc.	None	<a href="#">Certificated Salaries &amp; Benefits - Financial (CA Dept of Education)</a>
FY 2025–26	Data submitted to CDE July 1 – August 31, 2026	CDE Legislative report due January 31, 2027	CDE will publish submitted data by February 26, 2027
FY 2026–27	Data submitted to CDE April 1* – July 1, 2027	CDE Legislative report due November 30, 2027	CDE will publish submitted data by December 31, 2027
FY 2027–28 and after	Data submitted to CDE April 1* – July 1 annually	CDE Legislative report due November 30 annually	CDE will publish submitted data by December 31 annually

\* The start of the data collection window for FY 2026–27 and beyond is an estimate.

**FY 2025-26 C-90 Information and Instructional Dates**

- C-90 Data Collection Webpage with preliminary information accessible from [Finance & Grants, Software & Forms page](#).
- Access code communication for the data collection application will be sent mid to late June 2026.
- Instructional webinar is planned for early July. Registration link will be available in the C-90 Data Collection Webpage by mid-June 2026.
- Publicly available data in a downloadable format will be similar to certificated salary data currently collected by School Services of California, Inc. and posted on the CDE website, [Certificated Salaries & Benefits page](#), per statutory timelines.

**FY 2025–26 C-90 Reporting Requirements**

- County Offices of Education (COEs).
- School Districts.
- Direct funded charter schools.
- Locally funded charter schools:
  - Reported by the COE or school district that is the chartering authority or designated oversight agency.

**For Discussion: FY 2025–26 C-90 Collection Points and Data Groups**

The upcoming data collection could include the following collection points and data groups. This information is preliminary and may change during the course of data collection application development.

*Data Collection Fields with Differences between Certificated and Classified Employee Groups*

Data Collection	Certificated Employees	Classified Employees
Position Type	Teacher	1. Entry level schoolsite secretary or administrative assistant 2. Entry level central office secretary or administrative assistant 3. Entry level custodian 4. Entry level bus driver 5. Entry level food service worker 6. Entry level special education instructional aide 7. Entry level general education instructional aide
Bargaining Unit (BU) Identification	Single BU Representation	Designated Classified BU(s) that represent the positions above

Data Collection	Certificated Employees	Classified Employees
Columns	Up to 10 as defined by the LEA	One (entry level)
Steps	Up to 45 steps	Based on position schedules (maximum to be determined)
Salary	Annual	Per the parameters of the schedule (monthly, daily, hourly) plus annual (estimated or actual)
Number of Columns/Ranges Available to Employee	Count of columns identified above (up to 10)	One for each progressive level in the position series. Example: Custodian 1 and Custodian 2 would equal 2 Columns (i.e. Ranges)
Lowest Salary Offered	Calculated by CDE based on LEA reporting, consistent with J-90	Calculated by CDE based on LEA reporting
Mid-Point Salary Offered	Calculated by CDE based on LEA reporting, consistent with J-90	Not available
Highest Salary Offered	Calculated by CDE based on LEA reporting, consistent with J-90	Highest salary (prior to longevity) offered for employees in the highest progressive level available. Example: Custodian 2 highest salary
Highest Placement	Emergency or intern credential teacher Experienced Teacher	Substitute employee
Employee Type Specific Information	<ul style="list-style-type: none"> <li>Teacher Instructional Days</li> <li>Bonus Information</li> <li>Number of FTEs with an emergency or intern credential</li> <li>Summer School Pay / Rate(s)</li> <li>Column Closest to Bachelor Degree + 30 Units</li> <li>Column Closest to Bachelor Degree + 60 Units</li> </ul>	Tuition reimbursement as a benefit (do not report if part of salary)
Other Salary Data	<ul style="list-style-type: none"> <li>Professionals included in schedule</li> <li>Average salaries: principals, superintendent</li> </ul>	Informational data points: substitutes, night shift, bilingual, rural, non-traditional, summer employee data Differential pay / stipends

*Data Collection Fields with Similarities between Certificated and Classified Employee Groups*

Data Group	Data Details
Contact Information	Name • Title • Phone Number • Phone Extension (Optional) • Email • Address • Notes to CDE
Salary Data / Steps	Pay and Employee Counts
Informational Salary Data	<ul style="list-style-type: none"> <li>Percentage of regular salary change</li> <li>Reduction in regular salary schedule</li> <li>Retroactive increase/decrease to schedule</li> </ul>

Data Group	Data Details
	<ul style="list-style-type: none"> <li>• Number of service or work days</li> <li>• Benefits included in salary amounts</li> <li>• Effective date of salary schedule</li> <li>• Board approval date of salary schedule (optional)</li> </ul>
Other Salary Data	<ul style="list-style-type: none"> <li>• Longevity / Anniversary increases</li> </ul>
Benefit Data (Active and Retirees)	<ul style="list-style-type: none"> <li>• Benefit type: health, dental, vision</li> <li>• Plan name</li> <li>• Plan type</li> <li>• Coverage cost</li> <li>• LEA contribution</li> <li>• Number of covered employees</li> </ul>
Other Benefit Data	<ul style="list-style-type: none"> <li>• Benefits purchased through a joint powers authority or trust</li> <li>• Health and welfare benefit caps</li> <li>• Age limit or number of years the LEA will contribute to retiree benefits</li> <li>• LEA commission of an actuarial study for post-employment benefits date and amount</li> <li>• Availability of other benefit types: life insurance • long term disability • cancer care • accidental death &amp; dismemberment</li> <li>• Availability of other coverages: prescription medication (separate from health) • travel accident • long term care coverages • cash offered in lieu of benefits</li> </ul>

**FY 2025–26 C-90 ESSCO and COFS Feedback**

SFSD’s C-90 Team will gather feedback from ESSCO and COFS during development and testing of the web application. Future topics:

- Charter school reporting and LEA oversight roles and responsibilities.
- Beta testing by the LEAs with an approximate schedule of testing dates in late April / early May.

In the interim, please send any questions or feedback to [C90Data@cde.ca.gov](mailto:C90Data@cde.ca.gov).



# SCHOOL EMPLOYEE SALARY AND BENEFITS DATA COLLECTION (C-90)



# AGENDA

Working with datasets

Salary step data

Benefit plans

Oversight for charters

Tips & takeaways

# WORKING WITH DATASETS

Add contact information

COE / district only - salary & benefits applicability

For both certificated and classified data:

- Add bargaining units (coming soon)
  - None?
  - Voluntary report?
- Work in any order after the above (mostly)
  - Step columns before step data

# CREATING SALARY STEP DATA

## Certificated Data

### Salary Schedule Columns

✔ Data Entry Complete

Add Column Header

Column Number	Column Header Description	Minimum Education Degree	Minimum Units Required	Credential	Delete
I	BA	Bachelor's Degree ▼	0.00	Standard Credential ▼	Delete
II	BA+30	Bachelor's Degree ▼	30.00	Standard Credential ▼	Delete

Save Completed Data ✔

# CREATING SALARY STEP DATA (CONT.)

**Certificated Data**  
Salary Schedule Step Data ⌚ Awaiting Data Entry

**Working With Salary Schedule Column**

Column I - "BA" [Awaiting Data Entry] ▾

Column I - "BA" [Awaiting Data Entry]

Column II - "BA+30" [Awaiting Data Entry]

Column I Salary Steps Data ⌚ Awaiting Data Entry

- "BA"

Step	Annual Salary	FTE Count	Step	Annual Salary	FTE Count	Step	Annual Salary	FTE Count
1	\$ <input type="text"/>	<input type="text"/>	16	\$ <input type="text"/>	<input type="text"/>	31	\$ <input type="text"/>	<input type="text"/>
2	\$ <input type="text"/>	<input type="text"/>	17	\$ <input type="text"/>	<input type="text"/>	32	\$ <input type="text"/>	<input type="text"/>
3	\$ <input type="text"/>	<input type="text"/>	18	\$ <input type="text"/>	<input type="text"/>	33	\$ <input type="text"/>	<input type="text"/>
4	\$ <input type="text"/>	<input type="text"/>	19	\$ <input type="text"/>	<input type="text"/>	34	\$ <input type="text"/>	<input type="text"/>
5	\$ <input type="text"/>	<input type="text"/>	20	\$ <input type="text"/>	<input type="text"/>	35	\$ <input type="text"/>	<input type="text"/>
6	\$ <input type="text"/>	<input type="text"/>	21	\$ <input type="text"/>	<input type="text"/>	36	\$ <input type="text"/>	<input type="text"/>

Now you can enter salary step data

1. Navigate to screen
2. Select the column from drop down
3. Input step data

# BENEFIT PLANS

## Classified Data

### Active Employee Benefits

🕒 Awaiting Data Entry

#### Working With Bargaining Unit

- CSEA-860 [Awaiting Data Entry] ▾
- CSEA-860 [Awaiting Data Entry]
- CSEA-27 [Awaiting Data Entry]

CSEA-860 Active Employee Benefits Data 🕒 Awaiting Data Entry

Add Benefit Plan

Benefit Plan #1: Willy Wonka's Chocolate Factory

Plan Type: Health ▾

Coverage Type	Plan Cost	LEA Contribution	FTE Count	Delete
One-Party	\$ 200.00	\$ 200.00	1.00	Delete
Family	\$ 1000.00	\$ 888.00	4.00	Delete
<a href="#">Add Coverage Type</a>				

Save and Continue Editing 🕒

Save and Mark Complete 🕒

# OVERSIGHT FOR CHARTERS (COE/DISTRICT)

CDE will email access codes based on *Education Code* Section 42238.016 requirements:

- Each LEA will have an access code
- Direct-funded charters
  - Email with a CC to oversight entity
  - Charter or oversight entity can use access code to do data entry
- Locally funded charters
  - Email to oversight entity only
  - Oversight entity may choose to share code with locally funded charter

# OVERSIGHT FOR CHARTERS (COE/DISTRICT) (SALARY & BENEFITS APPLICABILITY)

Marking yes:

1. Data entered for COE/district applies to charter
2. Will not have to submit charter information separately
3. Charter locked out of editing data

Marking no (or no entry yet):

1. Data entered does not apply to charter
2. Submit information for charter separately (charter can edit data)

Overview Data		
Salary & Benefits Applicability <span style="float: right;">⌚ Awaiting Data Entry</span>		
Charter School	Does the Oversight LEA's Salary and Benefit information apply to this Charter School?	
	Yes: Use Oversight LEA's Salary and Benefit data for this Charter School	No: Salary and Benefit data will be submitted separately for this Charter School
<b>Alternatives in Action</b> CDS Code: 01-10017-0130625 Charter Number 0398 (Direct-funded)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>American Indian Public Charter School II</b> CDS Code: 01-10017-0114363 Charter Number 0882 (Direct-funded)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>Community School for Creative Education</b> CDS Code: 01-10017-0123968 Charter Number 1284 (Direct-funded)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>Connecting Waters Charter - East Bay</b> CDS Code: 01-10017-0136101 Charter Number 1881 (Direct-funded)	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<b>Cox Academy</b> CDS Code: 01-10017-6001788 Charter Number 0740 (Direct-funded)	<input checked="" type="radio"/> Yes	<input type="radio"/> No



# TIPS & TAKEAWAYS

LEAs may opt to divide and conquer:

- Multiple users will be able to login to do data entry
- One can work Certificated, other can work Classified
- Just do not work on the same page at the same time

LEAs will be invited in May to help us test.

Updates will continue to be shared on our webpage:

[C-90: School Employee Salary & Benefits - Software & Forms \(CA Dept of Education\)](#)



# THANK YOU

Justin Rucker

C90Data@cde.ca.gov

<https://www.cde.ca.gov/fg/sf/c90.asp>

# ALT - Charter School Unaudited Actuals Financial Report — Alternative Form

July 1, {YYYY} to June 30, {YYYY}

**Local Educational Agency (LEA):** {LEA Name}

**Charter Number:** {Charter Number}

**County:** {County Name}

**Oversight Entity:** {Oversight Entity Name}

**Fiscal Year and Reporting Period:** {YYYY–YY} Unaudited Actuals

**County District School (CDS) Number:** {XX XXXXX XXXXXXXX}

**Dataset Submission Number:** {XXXXXXXXXX} ({YYYY–YY})

**California Department of Education (CDE)**

**Standardized Account Code Structure (SACS) Web Financial Reporting System,**  
System Version {SACS VX}

**Form ALT,** Form Version {999} (FV{999})

**Printed:** {MM/DD/YYYY HH:MM AM/PM}

**Note:** In this document, non-shaded cells within tables that contain a dash ('-') represent instances where no data is displayed. Cells within tables that contain a dash ('-') and are shaded gray represent instances where the system does not allow data entry. Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office of the School Fiscal Services Division at [sacsweb@cde.ca.gov](mailto:sacsweb@cde.ca.gov).

## Charter School Certification - July 1, 2025 to June 30, 2026

County: {County}

Charter Number: {Charter}

**Note:** An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

### For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
<b>Name:</b> <i>△ County Name (ALT001)</i>	<b>Name:</b> <i>△ Approving Entity Name (ALT001)</i>	<b>Name:</b> {Charter School Name}
<b>Title:</b> <i>△ County Title (ALT001)</i>	<b>Title:</b> {Approving Entity Title}	<b>Title:</b> {Charter School Title}
<b>Telephone:</b> {County Telephone}	<b>Telephone:</b> <i>△ Approving Entity Telephone (ALT001)</i>	<b>Telephone:</b> {Charter School Telephone}
<b>Email address:</b> {County Email}	<b>Email address:</b> {Approving Entity Email}	<b>Email address:</b> <i>△ Charter School Email (ALT001)</i>

### To the Entity that Approved the Charter School:

#### 2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

#### Charter School Official:

Signature (*Original Signature Required*): \_\_\_\_\_

Date (MM/DD/YYYY): {MM/DD/YYYY}

Printed Name: {Name}

Title: {Title}

### To the County Superintendent of Schools:

#### 2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- (**Selected**) This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

#### Authorized Representative of Charter Approving Entity:

Signature (*Original Signature Required*): \_\_\_\_\_

Date (MM/DD/YYYY): {MM/DD/YYYY}

Printed Name: {Name}

Title: {Title}

**To the Superintendent of Public Instruction:**

**2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:**

- This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

**County Superintendent/Designee:**

Signature (*Original Signature Required*): \_\_\_\_\_

Date (MM/DD/YYYY): {MM/DD/YYYY}

**Alternative Form - July 1, 2025 to June 30, 2026**

County: {County}

Charter Number: {Charter}

**This charter school uses the following basis of accounting: (Select one)**

**(x) (Selected) Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)**

( ) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
<b>A. Revenues</b>				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	(44,444,444.44)	-	(44,444,444.44)
Education Protection Account State Aid - Current Year	8012	(44,444,444.44)	-	(44,444,444.44)
State Aid - Prior Years	8019	(44,444,444.44)	-	(44,444,444.44)
Transfers to Charter Schools in Lieu of Property Taxes	8096	(44,444,444.44)	-	(44,444,444.44)
Other LCFF Transfers	8091, 8097	(44,444,444.44)	(44,444,444.44)	(44,444,444.44)
<b>Total, LCFF Sources</b>		<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	(44,444,444.44)	(44,444,444.44)
Special Education - Federal	8181, 8182	-	(44,444,444.44)	(44,444,444.44)
Child Nutrition - Federal	8220	-	(44,444,444.44)	(44,444,444.44)
Donated Food Commodities	8221	-	(44,444,444.44)	(44,444,444.44)
Other Federal Revenues	8110, 8260–8299	(44,444,444.44)	(44,444,444.44)	(44,444,444.44)
<b>Total, Federal Revenues</b>		<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	(44,444,444.44)	(44,444,444.44)
All Other (AO) State Revenues	StateRevAO	(44,444,444.44)	(44,444,444.44)	(44,444,444.44)
<b>Total, Other State Revenues</b>		<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	(44,444,444.44)	(44,444,444.44)	(44,444,444.44)
<b>Total, Local Revenues</b>		<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>
<b>5. Total Revenues</b>		<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>	<b>(44,444,444.44)</b>
<b>B. Expenditures (See note in Section L)</b>				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	(44,444,444.44)	(44,444,444.44)	(44,444,444.44)

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Pupil Support Salaries	1200	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Certificated Supervisors' and Administrators' Salaries	1300	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Other Certificated Salaries	1900	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Certificated Salaries</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Noncertificated Support Salaries	2200	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Noncertificated Supervisors' and Administrators' Salaries	2300	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Clerical, Technical and Office Salaries	2400	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Other Noncertificated Salaries	2900	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Noncertificated Salaries</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101-3102	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Public Employees' Retirement System (PERS)	3201-3202	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Social Security Taxes (OASDI)/Medicare/Alternative	3301-3302	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Health and Welfare Benefits	3401-3402	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Unemployment Insurance	3501-3502	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Workers' Compensation Insurance	3601-3602	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701-3702	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
OPEB, Active Employees	3751-3752	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Other Employee Benefits	3901-3902	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Employee Benefits</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Books and Other Reference Materials	4200	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Materials and Supplies	4300	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Noncapitalized Equipment	4400	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Food	4700	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Books and Supplies</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Travel and Conferences	5200	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Dues and Memberships	5300	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Insurance	5400	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Operations and Housekeeping Services	5500	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>

Description	Object Codes	Unrestricted	Restricted	Total
Transfers of Direct Costs	5700–5799	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Professional/Consulting Services and Operating Expenditures	5800	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Communications	5900	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Services and Other Operating Expenditures</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	<b>(44,444,444,444.44)</b>
Buildings and Improvements of Buildings	6200	-	-	<b>(44,444,444,444.44)</b>
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	<b>(44,444,444,444.44)</b>
Equipment	6400	-	-	<b>(44,444,444,444.44)</b>
Equipment Replacement	6500	-	-	<b>(44,444,444,444.44)</b>
Lease Assets	6600	-	-	<b>(44,444,444,444.44)</b>
Subscription Assets	6700	-	-	<b>(44,444,444,444.44)</b>
Depreciation Expense (Accrual basis only)	6900	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Amortization Expense - Lease Assets (Accrual basis only)	6910	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Amortization Expense - Subscription Assets (Accrual basis only)	6920	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total, Capital Outlay</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Transfers of Pass-Through Revenues to Other LEAs	7211–7213	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Transfers of Apportionments to Other LEAs - Special Education	7221–7223SE	-	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Transfers of Apportionments to Other LEAs - All Other	7221–7223AO	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
All Other Transfers	7281–7299	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Transfers of Indirect Costs	7300–7399	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Debt Service:	-	-	-	-
Interest	7438	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
Principal (For modified accrual basis only)	7439	-	-	<b>(44,444,444,444.44)</b>
<b>Total Debt Service</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>Total, Other Outgo</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>8. Total Expenditures</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>D. Other Financing Sources/Uses</b>				
1. Other Sources	8930–8979	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
2. Less: Other Uses	7630–7699	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>

Description	Object Codes	Unrestricted	Restricted	Total
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>4. Total Other Financing Sources/Uses</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>F. Fund Balance/Net Position</b>				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
b. Adjustments/Restatements	9793, 9795	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>c. Adjusted Beginning Fund Balance/Net Position</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>2. Ending Fund Balance/Net Position, June 30 (E + F1c)</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>	-	-	-	-
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	(44,444,444,444.44)
2. Stores (equals Object 9320)	9712	-	-	(44,444,444,444.44)
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	(44,444,444,444.44)
4. All Others	9719	-	-	(44,444,444,444.44)
b. Restricted	9740	-	-	(44,444,444,444.44)
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	(44,444,444,444.44)
2. Other Commitments	9760	-	-	(44,444,444,444.44)
d. Assigned	9780	-	-	(44,444,444,444.44)
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	(44,444,444,444.44)
2. Unassigned/Unappropriated Amount	9790M	-	-	(44,444,444,444.44)
<b>3. Components of Ending Net Position (Accrual Basis only)</b>	-	-	-	-
a. Net Investment in Capital Assets	9796	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
b. Restricted Net Position	9797	-	(44,444,444,444.44)	(44,444,444,444.44)
<b>c. Unrestricted Net Position</b>	<b>9790A</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>G. Assets</b>				
1. Cash	-	-	-	-
a. in County Treasury	9110	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
b. Fair Value Adjustment to Cash in County Treasury	9111	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
c. in Banks	9120	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
d. in Revolving Fund	9130	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
e. with Fiscal Agent/Trustee	9135	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
f. Collections Awaiting Deposit	9140	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)

Description	Object Codes	Unrestricted	Restricted	Total
2. Investments	9150	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
3. Accounts Receivable	9200	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
4. Due from Grantor Governments	9290	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
5. Stores	9320	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
6. Prepaid Expenditures (Expenses)	9330	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
7. Other Current Assets	9340	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
8. Lease Receivable	9380	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
9. Capital Assets (accrual basis only)	9400-9489	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>10. Total, Assets</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>H. Deferred Outflows of Resources</b>				
1. Deferred Outflows of Resources	9490	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>2. Total, Deferred Outflows</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>I. Liabilities</b>				
1. Accounts Payable	9500	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
2. Due to Grantor Governments	9590	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
3. Current Loans	9640	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
4. Unearned Revenue	9650	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
5. Long-Term Liabilities (accrual basis only)	9660-9669	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>6. Total, Liabilities</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>J. Deferred Inflows of Resources</b>				
1. Deferred Inflows of Resources	9690	(44,444,444,444.44)	(44,444,444,444.44)	(44,444,444,444.44)
<b>2. Total, Deferred Inflows</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
<b>K. Fund Balance/Net Position</b>				
<b>Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)</b>		<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>
		<b>△ {In-line error message (ALTXXX)}</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>

**L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement  
- July 1, 2025 to June 30, 2026**

**County:** {County}

**Charter Number:** {Charter}

**Note:** If your charter school received federal funding, as reported in Section A2, the following additional information must be provided in order for the CDE to calculate compliance with the federal ESSA MOE requirement:

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)	Total
a. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
b. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
c. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
d. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
e. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
f. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
g. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
h. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
i. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
j. {Description}	(44,444,444,444.44)	(44,444,444,444.44)	<b>(44,444,444,444.44)</b>
<b>Total Federal Revenues Used for Capital Outlay and Debt Service</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>	<b>(44,444,444,444.44)</b>

**2. Community Service Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	(44,444,444,444.44)
b. Noncertificated Salaries	2000-2999	(44,444,444,444.44)
c. Employee Benefits	3000-3999	(44,444,444,444.44)
d. Books and Supplies	4000-4999	(44,444,444,444.44)
e. Services and Other Operating Expenditures	5000-5999	(44,444,444,444.44)
<b>Total Community Services Expenditures</b>		<b>(44,444,444,444.44)</b>

### 3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount (\$)
a. {MM/DD/YYYY}	{Description}	(44,444,444,444.44)
b. {MM/DD/YYYY}	{Description}	(44,444,444,444.44)
c. {MM/DD/YYYY}	{Description}	(44,444,444,444.44)
d. {MM/DD/YYYY}	{Description}	(44,444,444,444.44)
<b>Total Supplemental Expenditures (Should not be Negative)</b>		<b>(44,444,444,444.44)</b>

### 4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2024–25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027–28.

Description	Amount (\$)
a. Total Expenditures (B8)	(44,444,444,444.44)
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	(44,444,444,444.44)
c. Subtotal of State & Local Expenditures [a minus b]	(44,444,444,444.44)
d. Less Community Services [L2 Total]	(44,444,444,444.44)
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	(44,444,444,444.44)
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	(44,444,444,444.44)
<b>Total State &amp; Local Expenditures Subject to MOE [c minus d minus e minus f]</b>	<b>(44,444,444,444.44)</b>





**SAMPLE RESOLUTION REGARDING THE EDUCATION PROTECTION  
ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of \_\_\_\_\_;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the \_\_\_\_\_ has determined to spend the monies received from the Education Protection Act as attached.

DATED: \_\_\_\_\_, 2025

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member



## 2026-27 Adopted Budget - Education Protection Account (EPA)

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	666,631.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>666,631.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function codes</b>	
(Objects 1000-7999)		
Instruction	1000-1999	8,080.00
Instruction-Related Services	2000-2999	658,551.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>666,631.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		666,631.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



FISCAL YEAR 2025-2026		
DATE	WORK TO BE COMPLETED	Contact
May 15	Last day to submit all journals for April.	GeneralLedger@co.sutter.ca.us
June 9	Last day to submit journals for May.	<a href="mailto:GeneralLedger@sutter.gov">GeneralLedger@sutter.gov</a>
June 30	Last day to submit deposits to the Auditor-Controller's Office and Treasurer's Office by <b>12:00 P.M.</b>	ACO>Tamerah Dove / Taciana Bynum
June 30	Last day for departments to submit all <b>routine/monthly</b> manual journal entries for June to Auditor-Controller's Office. Please ensure your operational transactions are approved and submitted to Auditor's Office timely.	ACO>Apple Mae Rodriguez/Nirmal Prasad GeneralLedger@sutter.gov
July 17	Last day ACO will accept any FY2025-2026 accounts payable/ invoices with June 30th invoice date or earlier. Departments to review ALL payment requests (supplier invoice, ad hoc, miscellaneous, expense) still in draft status and cancel if not needed. Important: refer to "Year-End Accrual AP instructions". *ACO to close June period for submissions*	ACO>Imelda Luna
July 23	Last day to submit customer invoice for receivables including reconciliation to Auditor-Controller's Office.	ACO>Bonnie Foster
July 31	Special Districts and Schools Only: Last day to submit all transactions for FY 25-26.	
Aug 28	Departments/Districts to submit bank statements for accounts held outside the pooled treasury to Auditor-Controller's Office. This includes any unsubmitted prior months for FY 25-26 and July 2026 bank statement.	ACO>Bonnie Foster
Aug 28	Auditor-Controller closes books for FY 2025-2026	



# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## An Overview of the 2026-27 Governor's May Revision



**BY SSC TEAM**

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posted May 14, 2026

### Overview of the Governor's May Revision Proposals

On May 14, 2026, Gavin Newsom presented his final May Revision as Governor of California. If his press release and budget documents are any indication, he is hoping that the headlines today will be of a Governor eliminating a projected ongoing deficit that will benefit the state long after his final year in office while making “transformative investments in child care, schools, higher education, public safety, healthcare, housing, clean energy, new businesses, and the protection of our state’s natural resources.”

As we saw in January, his education proposals are much more about shoring up existing programs than creating new ones: one-time flexible dollars, short-term resources for specific priorities, preparing schools for a rainy day, and the largest special education investment in the state’s history. While not creating a new program per se, the Governor proposes a significant new benefit to transitional kindergarten (TK)-14 employees of paid pregnancy disability leave, which he proposes to fund through the Local Control Funding Formula (LCFF).

While concerns will be debated regarding the long-term sustainability of the Governor’s proposals, and notwithstanding the retained—but diminished—Proposition 98 settle-up proposal, there is a fair amount to like in the Governor’s final May Revision.

### The Economy and Revenues

At the release of the May Revision, Governor Newsom emphasized California’s economic strength, describing California as a tentpole of the U.S. economy and noting at the outset of his press conference that California remains the fastest-growing developed economy in the world. The Administration framed the May Revision as achieving balance across both the 2026-27 and 2027-28 fiscal years while maintaining substantial reserves and reducing projected future operating deficits by more than half compared to the Governor’s Budget.

The May Revision upgrades General Fund revenues over the three-year budget window by approximately \$16.5 billion relative to the Governor’s Budget forecast, with the detailed Revenue Estimates section reflecting a \$16.8 billion upgrade before accounting for transfers and tax policy proposals. The increase is driven primarily by stronger-than-expected personal income tax collections tied to elevated capital gains realizations. Detailed

Revenue Estimates show that, excluding Pass-Through Entity Elective Tax (PTET) impacts, personal income tax revenues increase by \$15.7 billion, corporation tax revenues decline by \$1.6 billion, and sales tax revenues increase modestly by \$244 million, while PTET contributes an additional \$2.1 billion to the overall revenue upgrade.

<b>“Big Three” Revenue Sources (In Millions)</b>						
	<b>2024-25</b>		<b>2025-26</b>		<b>2026-27</b>	
	<b>Governor’s Budget</b>	<b>May Revision</b>	<b>Governor’s Budget</b>	<b>May Revision</b>	<b>Governor’s Budget</b>	<b>May Revision</b>
Personal Income Tax	\$130,178	\$131,328	\$137,840	\$146,847	\$142,202	\$145,610
Corporation Tax	\$41,338	\$41,757	\$41,702	\$43,287	\$43,528	\$44,192
Sales Tax	\$33,602	\$33,596	\$34,401	\$34,588	\$35,085	\$35,148
<b>Total</b>	<b>\$205,118</b>	<b>\$206,681</b>	<b>\$213,943</b>	<b>\$224,722</b>	<b>\$220,815</b>	<b>\$224,950</b>

While revenues improved relative to January projections, the Administration continues to emphasize long-term structural balance. The May Revision proposes a combination of spending reductions, fund shifts, revenue-related solutions, and General Fund offsets intended to significantly reduce projected structural deficits in 2027-28 and beyond.

The May Revision projects moderate but stable economic growth over the forecast period, with no sustained contraction in economic activity. U.S. real Gross Domestic Product growth is projected at 2.1% in both 2025 and 2026 before slowing modestly in subsequent years. The May Revision also notes that inflation has moderated from recent highs but remains an important source of economic uncertainty. The Administration’s forecast assumes inflationary pressures will continue to moderate over the forecast period, although energy prices, financial market conditions, and global events continue to present economic uncertainty.

### **Proposition 98 Minimum Guarantee, Settle-Up, Rainy Day Fund, and Local Reserves**

The May Revision revises the Proposition 98 minimum guarantee upwards over the three-year budget window by \$6.4 billion as compared to the Governor’s January State Budget proposal. Under the revised estimates, the Proposition 98 minimum guarantee totals \$127.1 billion in 2026-27, \$125.1 billion in 2025-26, and \$124.9 billion in 2024-25.

<b>Proposition 98 Minimum Guarantee (In Billions)</b>								
<b>2024-25</b>			<b>2025-26</b>			<b>2026-27</b>		
<b>Governor’s Budget</b>	<b>May Revision</b>	<b>Difference</b>	<b>Governor’s Budget</b>	<b>May Revision</b>	<b>Difference</b>	<b>Governor’s Budget</b>	<b>May Revision</b>	<b>Difference</b>

\$123.8	\$124.9	\$1.1	\$121.4	\$125.1	\$3.7	\$125.5	\$127.1	\$1.6
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Across the three fiscal years, the Proposition 98 minimum guarantee continues to be determined by Test 1.

The Proposition 98 formula also requires an \$8.3 billion maintenance factor in 2024-25, which will fully retire the existing maintenance factor obligation payment resulting from the suspension of the minimum guarantee in 2023-24.

The Governor maintains his “settle-up” proposal to underfund the Proposition 98 minimum guarantee in the 2025-26 fiscal year, though the amount proposed to be withheld is decreased from \$5.6 billion to \$3.9 billion. The May Revision indicates these funds will be withheld until spring 2027, at which point if revenues estimates are the same or higher, funds will be allocated via the 2027 Budget Act. With this “settle-up” proposal, Proposition 98 is funded at \$121.2 billion in 2025-26. The May Revision fully repays the existing \$1.9 billion “settle-up” that was created in the 2025 Budget Act for the 2024-25 minimum guarantee.

The increased revenues from capital gains require greater deposits into the Public School System Stabilization Account (PSSSA) and eliminate the required withdrawal that was projected in the Governor’s January State Budget. Across the three-year budget window, \$8.7 billion is required to be deposited into the PSSSA. The May Revision proposes to make an additional discretionary \$1.6 billion deposit into the PSSSA, which brings the total balance to \$10.3 billion.

Current law caps TK-12 school district reserves at 10% in fiscal years immediately succeeding those in which the balance in the account is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balances noted above will trigger the local district reserve cap in 2026-27.

**LCFF Entitlements, COLA, and Paid Pregnancy Disability Leave**

The May Revision proposes to fully fund the statutory cost-of-living adjustment (COLA) of 2.87%, an increase of 0.46 percentage points from what was projected at the Governor’s Budget. In addition, the May Revision proposes an additional investment of \$926.9 million to the LCFF to help local educational agencies (LEAs) manage rising costs, offset declining enrollment impacts, and absorb the costs of a new requirement to provide employees with up to 14 weeks of paid pregnancy disability leave.

Starting in 2026-27, proposed trailer bill language would require TK-14 employers to provide a pregnancy disability leave of absence with full pay for a maximum of 14 weeks for both certificated and classified employees. Trailer bill language provides a prorated amount for part-time employees and states there are no eligibility requirements (including minimum hours worked or length of service) before becoming eligible.

With this funding, the base grants by grade span for 2026-27 are increased over 2025-26 by a total of 4.31%.

<b>Grade Span</b>	<b>2025-26 Base Grant per ADA<sup>1</sup></b>	<b>2.87% Statutory COLA</b>	<b>1.44% Additional LCFF Investment</b>	<b>2026-27 Base Grant per ADA</b>
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TK-3	\$10,256	\$294	\$148	\$10,698
4-6	\$10,411	\$299	\$150	\$10,860
7-8	\$10,719	\$308	\$154	\$11,181
9-12	\$12,423	\$357	\$179	\$12,959

<sup>1</sup>Average daily attendance

The TK-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$1,113 per ADA in 2026-27, and the grades 9-12 base grant per ADA is increased by \$337 in recognition of the need for career technical education (CTE) courses provided to students in the secondary grades. Further, the TK add-on that funds lower student-to-staff ratios benefits solely from the statutory COLA, not from the additional LCFF investment, and is therefore \$5,704 for 2026-27.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

Additionally, statutory COLA will be applied not only to the LCFF, but to other categorical programs outside of the LCFF. The May Revision proposes \$261 million ongoing for the statutory COLA for the LCFF Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. Note that the COLA for the California State Preschool Program is being reduced from the statutory COLA of 2.41% to 2.01% in alignment with other childcare and development programs.

### Special Education

The May Revision proposes an historic 43% increase to the special education base rate from the current-year rate of \$917 to a proposed rate of \$1,340, which represents \$423 per funded ADA. This increase surpasses the statewide equalized funding rate proposed in January, and with an additional investment of \$1.8 billion ongoing in addition to the previously proposed increase of \$509 million.

Other special education funding streams, including Assembly Bill 602 program specialist and regionalized services, low-incidence funding, out-of-home care, infant funding, state mental health, and early intervention preschool grants, are projected to increase by the statutory COLA of 2.87%.

## **Student Support and Professional Development Discretionary Block Grant and LREBG**

The Governor provides much of the additional one-time Proposition 98 revenues to LEAs through the Student Support and Professional Development Discretionary Block Grant. The May Revision increases this investment to \$5.0 billion, up from \$2.8 billion in January. As proposed in January, use of these funds is intended to be fully discretionary and allocated on a per-ADA basis. We estimate LEAs would receive \$936.98 per ADA.

The May Revision retains the Governor’s January proposal to repay the remaining amount owed to LEAs for the Learning Recovery Emergency Block Grant (LREBG).

### **Community Schools**

The May Revision maintains \$1 billion ongoing Proposition 98 funding for community schools that was proposed in January to expand the model statewide focusing on schools serving low-income students, foster youth, and English learners (See [“Governor’s Community School Proposal Details Released”](#) in the February 2026 *Fiscal Report*). The proposal redirects \$485 million from the existing California Community Schools Partnership Program extension grants to support implementation.

The \$485 million is directed as follows:

- \$401 million for one-time planning and implementation grants including professional development, implementation of the Children and Youth Behavioral Health Initiative Fee Schedule, and implementation social and emotional learning
- \$50 million to expand middle and high school redesign efforts
- \$28 million for statewide technical assistance and accountability systems
- \$6 million for continued implementation of the “Transforming Together” initiative

In addition, a one-time increase of \$50 million is proposed for the state’s Multi-Tiered Systems of Support framework to continue support for community schools.

### **ELO-P**

In January, Governor Newsom proposed to increase funding for the Expanded Learning Opportunities Program (ELO-P) to ensure that LEAs that are funded using Rate 2 receive no less than \$1,800 per ADA. Under current law, these LEAs have an unduplicated pupil percentage less than 55% and are required to offer and provide access to their unduplicated students in grades TK-6. There are no changes to the proposal in the May Revision.

### **COE Universal and Targeted Assistance Funding**

The Governor retains his January proposal to change the funding that county offices of education (COEs) receive to provide differentiated assistance support for LEAs. Rather than focus on differentiated assistance, the proposed funding is meant for COEs to provide support to all LEAs within the county’s jurisdiction. The allocation of Universal and Targeted Assistance Funding includes a base grant of \$500,000 to each COE, an ADA grant that factors the county Operations Grant per ADA funding, and a stability grant that ensures no COE receives less than 87% of the prior year’s funding. A hold harmless is included for 2026-27 only to allow for a transition to the new funding methodology. The proposed allocation stabilizes the funding COEs receive to provide support and is no longer tied to the number of LEAs in the county identified for differentiated assistance.

The Universal and Targeted Assistance Funding will enable COEs to provide more preventative and proactive support while also prioritizing the funds to support LEAs identified for differentiated assistance. The State Board of Education is required to adopt by July 15, 2026, updated criteria to identify LEAs eligible for assistance and intervention through the state system of support. Fewer LEAs are expected to be identified for differentiated assistance, and COEs will be able to provide more robust support to all LEAs in the county on improving student outcomes, developing and implementing Local Control and Accountability Plans, and coordinating partnerships and services for community schools.

## **Educator Investments**

The May Revision includes several targeted investments to address ongoing teacher shortages and strengthen literacy instruction and educator development statewide. The proposal provides a one-time increase of \$428.8 million to extend the Literacy Coaches and Reading Specialists Grant Program through June 30, 2031, for all grantees, ensuring continued support for literacy instruction and intervention efforts.

To address ongoing teacher shortages and support educator preparation, the May Revision also includes \$30 million one-time for the statewide teacher residency technical assistance center, \$16.2 million in federal special education funds and \$1.6 million in one-time federal Title II funds to continue the Golden State Teacher Grant Program, and \$15 million one-time to expand and enhance professional learning opportunities through the 21st Century California School Leadership Academy for school leaders.

## **Universal Meals, Kitchen Infrastructure Program**

The May Revision maintains the Administration’s commitment to universal school meals as part of the broader “California for All Kids” framework for TK-12 education. The May Revision proposes an additional \$2.8 million ongoing to fully fund universal meals. The May Revision also maintains the Governor’s proposal to provide \$100 million in one-time funding for an additional round of kitchen infrastructure and training grants to support LEAs in expanding meal preparation capacity and strengthening implementation of the state’s universal meals program.

## **Early Childhood Education and Child Care**

The May Revision decreases the COLA to childcare and development programs to 2.01%, including the California State Preschool Program. The May Revision provides \$28 million in one-time federal funds to support childcare infrastructure, targeted at communities impacted by the 2023 and 2024 natural disasters.

## **Closing**

In all, Governor Newsom’s 2026-27 May Revision presents a notably stronger outlook for TK-12 education than the Governor’s Budget in January, which was already a solid start to 2026-27 State Budget deliberations. With substantial increases to Proposition 98 funding, a higher LCFF COLA, significant new investments in special education, and expanded one-time discretionary resources, the proposal reflects Governor Newsom’s continued commitment to stabilizing and strengthening LEAs during a period of fiscal and operational pressure. That said, concerns remain regarding the Administration’s continued reliance on the Proposition 98 settle-up proposal, which continues to create uncertainty around the minimum guarantee and remains a point of discomfort for many education interest holders.

While important implementation questions remain—particularly around new ongoing obligations such as paid pregnancy disability leave—most LEAs will likely view this May Revision as a positive and supportive budget proposal that provides both flexibility and meaningful investments in core educational priorities.

# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Ask SSC . . . Are Small School Districts Exempt from RRMA Contributions?

 **BY BRIANNA GARCÍA**

 **BY MATT PHILLIPS, CPA**

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posted May 13, 2026

**Q.** Is a small school district with less than 500 average daily attendance (ADA) exempt from complying with the 3% Routine Restricted Maintenance Account (RRMA) contribution transfer?

**A.** The short answer is no, they are not exempt, though there is the ability for them to transfer less than 3%. Let's provide a little background and context.

Education Code Section (EC §) 17070.75 et seq. requires districts that receive funding through the School Facility Program (SFP) set aside 3% of General Fund expenditures, inclusive of transfers in and out and other financing sources, to maintain facilities “in good repair, working order, and condition.” Districts must establish a restricted account, commonly referred to as the RRMA, in which to deposit these funds for the exclusive purpose of ongoing and major maintenance. The funds must be deposited annually for 20 years after receipt of the SFP funds, beginning with the year in which the district receives the funds. This calculation is initially completed at Adopted Budget, monitored through the First and Second Interim reports, and finalized with the Unaudited Actuals. The SFP bond audit will confirm the deposits have been made.

Now, to your question. EC § 17070.75(b)(2)(E) notes that the requirement to transfer the 3% only applies to high school districts with ADA greater than 300, elementary school districts with ADA greater than 900, and unified school districts with ADA greater than 1,200. If you were to stop reading there, you would think that small school districts—as defined here—are exempt. However, EC § 17070.75(c) states that school districts to which the 3% requirement does not apply must certify to their governing boards that they can reasonably maintain their facilities with a lesser level of maintenance. Therefore, it is not that these small districts are exempt from making the deposit altogether. Instead, they are exempt from making the full 3% deposit, but must still make a lesser deposit, and verify that they can maintain the facilities in good repair with the lesser amount.

Best practice is for school boards to acknowledge the 3% requirement, and the fact that they are depositing a lesser amount, either as part of the budgeting process or by a separate board action. Once again, this requirement will be audited at the completion of the SFP project, so if you are depositing less than 3% per this code section, be

sure to keep the documentation and provide it to the auditor completing the final project audit.

# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Top Legislative Issues—May 8, 2026

 **BY SSC GOVERNMENTAL RELATIONS TEAM**

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The Assembly and Senate Appropriations Committees are gearing up for the next significant legislative deadline, which is next Friday, May 15, 2026. This is the deadline for fiscal bills to clear the first house Appropriations Committees and make it on to the house floors.

Over the last several weeks, the Appropriations Committees have sent hundreds of bills to their respective suspense files, which is where bills that meet a certain cost magnitude go until all of those measures can be considered at once. The committees will likely take up their suspense files next Thursday, May 14, so that they can be in their districts on Friday. This means that we will know the fate of several hundred bills, including a number of significant education measures, by the end of next week.

Since it is the second year of the 2025-26 legislative session, any bill that is held by the Appropriations Committees is considered dead, absent rule waivers. If a bill does make it out of the Appropriations Committees, it will head to the house floor for a full vote before it goes to the second house, where the process starts anew. Legislators have until Friday, May 29, to get bills approved by the house of origin.

To jump to certain topics, click on any of the appropriate links below:

- [Attendance or Instructional Time](#)
- [Employees](#)
- [Facilities](#)
- [Instruction](#)
- [Miscellaneous](#)
- [School Safety and Student Discipline](#)

- [Special Education](#)
- [State Budget and Education Finance](#)
- [Student Health](#)
- [Legislative Calendar](#)

## Attendance or Instructional Time

[Assembly Bill \(AB\) 2467](#) (Committee on Education)—**Pupil Enrollment: Military Dependents.** Existing law requires school-age children to attend school in the district where their parent or guardian resides and allows children of active-duty military families who are transferred or pending transfer to a California military installation to meet residency requirements for school enrollment using specified forms of temporary housing documentation, such as temporary on-base billeting facilities. This measure, an urgency statute, would expand the list of allowable temporary addresses that military families may use for school application, enrollment, and registration purposes to expressly include off-base hotels, while continuing to permit other temporary or permanent housing arrangements. This bill was ordered to the Assembly Consent Calendar on April 30, 2026, after passing the Assembly Appropriations Committee and prior policy committees unanimously.

## Employees

[AB 2060](#) (Muratsuchi, D-Torrance)—**Experienced Mentor Teacher Stipend Program.** If state funding is provided for this purpose, this bill would establish the Experienced Mentor Teacher Stipend Program to compensate experienced teachers who mentor teacher candidates enrolled in teacher preparation programs. Funds would be awarded to local educational agencies (LEAs) that host student teachers to provide each student teacher with an experienced mentor teacher. Mentor teachers would receive a stipend of \$3,000, and LEAs would be required to create an experienced mentor teacher recruitment and selection process accompanied by planned professional learning and support activities.

[AB 2490](#) (Valencia, D-Anaheim)—**Teacher Credentialing: Emergency Career Substitute Teaching Permit: Alternative Qualifications.** This bill amends the requirements for an emergency career substitute teaching permit. Existing law requires applicants for an emergency career substitute teaching permit to verify 90 days of substitute teaching in each of the prior three years. This bill would allow, as an alternative, verification that the applicant has completed at least five hours of professional development, an orientation, and a mentoring program. The bill would authorize permit holders who qualify through this alternative pathway to serve up to 60 cumulative days in a single classroom, including in career technical education (CTE), general education, and special education. The bill would also require 30 hours of professional development upon the first renewal of the permit and provide that permits issued or renewed under these provisions are valid for 12 months.

## Facilities

**AB 1822 (Muratsuchi)—Project Priorities: Extreme Heat and Climate Change.** Existing law, through the Leroy F. Greene State School Building Lease–Purchase Law of 1976 and the School Facilities Program, authorizes the State Allocation Board (SAB) to establish priorities for the construction and leasing of school facilities projects for districts whose pupils would benefit most, and to make exceptions to those priorities when doing so would benefit affected pupils. This measure would authorize the SAB, when administering the School Facilities Program, to include as a priority projects that provide an efficient response to extreme heat and climate change, for project applications received after January 1, 2027. The bill is permissive, does not create a new program or funding source, and the Assembly Appropriations Committee analysis identifies no new state costs. This measure passed the Assembly Appropriations Committee on May 6, 2026, on a 14–0 vote.

**AB 2241 (Boerner, D-Encinitas)—Inclusive School Playgrounds.** This bill would establish within the California Department of Education (CDE) a 15-member Inclusive Playground School Advisory Committee to coordinate with the CDE to develop and publish model guidelines for inclusive school playgrounds. As defined by the bill, “inclusive school playground” means an outdoor play area at a public school that is designed and constructed to ensure that pupils who are individuals with physical, sensory, intellectual, or developmental disabilities can play together with nondisabled pupils. The committee would be required to educate LEAs about the benefits of inclusive school playgrounds and the inclusive design standards.

While the original bill would have required the CDE to amend grant program guidelines to prioritize proposed projects that meet the model inclusive guidelines, the bill would now require the CDE to support the implementation of the bill with existing funding allowable for these purposes or through grant funding. The bill authorizes the CDE to review proposed inclusive school playground designs submitted by LEAs seeking state funding and provide technical feedback to ensure designs meet inclusive design standards.

## **Instruction**

**AB 2206 (Fong, D-Alhambra)—Teacher Credentialing: Community College Baccalaureate Degrees: Designated Subjects Career Technical Education Teaching Credential.** As amended on April 13, 2026, this bill would establish a pilot program that authorizes California Community Colleges that offered approved baccalaureate degrees before January 1, 2026, to provide a corresponding program of personalized preparation and recommend the issuance of designated subjects teacher credentials in the CTE field associated with the baccalaureate degree. Under this pilot program, participation is limited to community colleges that are already authorized to offer bachelor’s degrees, and any such program would require approval from the Commission on Teacher Credentialing. Participating colleges could prepare candidates locally and recommend them directly for CTE teaching credentials. The pilot allows candidates to earn a CTE teaching credential through a bachelor’s degree-based preparation program, rather than the traditional experience-based pathway, raising questions about whether the three years of industry experience would be required for participants. The pilot program would run until January 1, 2033.

## **Miscellaneous**

**AB 2117 (Alvarez, D-San Diego)—State Board of Education: Superintendent of Public Instruction: Education Commissioner.** As amended on April 28, 2026, this bill would restructure California’s TK-12 governance system by transferring executive authority over the CDE from the elected State Superintendent of Public Instruction (SSPI) to a newly created Education Commissioner appointed by the Governor and confirmed by the Senate. Beginning in 2027, the Education Commissioner would assume responsibility for all administrative and operational functions of the department, including implementing State Board of Education (SBE) policies, overseeing staff, and managing contracts and programs. The bill would redefine the role of the SSPI, removing its current management authority and instead establishing it as an independent office focused on statewide evaluation and cross-sector coordination, including conducting independent reviews of major education initiatives. The bill would also reconfigure the SBE by adding the SSPI as a voting member and shifting some appointments from the Governor to legislative leaders. In addition, the bill requires a formal transition plan by mid-2027, transfers staff and duties to align with the new structure, and establishes new accountability and transparency requirements, including independent evaluations and restrictions on outside employment.

**SSC Comment:** AB 2117 is a modified and expanded version of Governor Gavin Newsom’s 2026–27 State Budget proposal (see [“LAO Recommends Governor’s Education Governance Proposal with Improvements”](#) in the March 2026 *Fiscal Report*). The bill retains the core elements of the Governor’s proposal while incorporating additional provisions related to governance, oversight, and accountability. As Chair of the Assembly Budget Subcommittee No. 3 on Education Finance, Assemblymember David Alvarez is leading legislative consideration of this issue.

## **School Safety and Student Discipline**

**AB 1644 (Muratsuchi)—Pupils: Use of Smartphones: Prohibition: Report.** AB 1644 was substantively amended in the Assembly Education Committee. The bill would now require LEAs serving TK-8 students to adopt a policy by July 1, 2027, that prohibits students from using smartphones during the school day as well as prohibits an LEA from requiring students to use a smartphone. The bill would allow smartphone usage under certain circumstances including during an emergency, when a teacher or administrator grants permission, and when possession of a smartphone is required by the student’s Individualized Education Program. The bill strongly encourages LEAs serving high school students to implement a policy that prohibits students from using smartphones during the school day. In addition, the bill requires the CDE to examine at least 30 LEA smartphone policies and report to the Legislature by January 1, 2028, on recommended best practices.

## **Special Education**

**AB 2468 (Patel, D-San Diego)—School Accountability: Pupils with Disabilities: Inclusion.** This bill, contingent upon an appropriation, would require the California Collaborative for Educational Excellence (CCEE) to administer the Supporting Inclusive Practices project and to expand the project and build on its alignment and partnerships with statewide improvement initiatives. The bill would provide that the purposes of the project are, among others, to improve pupil outcomes by increasing opportunities for pupils with disabilities to access education in general education settings and to support the educator workforce to serve pupils with disabilities. The bill would require the project to conduct specified activities, including providing technical assistance to LEAs

and charter schools focused on supporting evidence-based practices to increase access by pupils with disabilities to education in general education settings, and supporting progress toward a high school diploma for children and pupils with disabilities.

## State Budget and Education Finance

**AB 2509** (Schultz, D-Burbank)—Average Daily Attendance: Apportionments. AB 2509 was substantively amended in the Assembly Education Committee. The bill would allow a school district’s average daily attendance, for purposes of the Local Control Funding Formula, to be calculated based on the average of the five prior fiscal years if it is greater than the average of the prior three fiscal years, prior fiscal year, or current fiscal year.

## Student Health

**AB 2003** (Berman, D-Menlo Park)—Pupil Health: Suicide Prevention. As amended on March 26, 2026, this urgency measure would require the Behavioral Health Services Oversight and Accountability Commission, instead of the CDE, to develop and provide a free, statewide suicide prevention training program that is available to school staff, students, and parents across all grades. In doing so, it replaces a prior, more limited grant-based model administered through the CDE with a centralized and ongoing statewide program.

In addition to expanding training access, the bill would introduce new reporting requirements for LEAs that conduct suicide risk screenings. The bill requires those LEAs to annually report information such as the number of students screened and the tools used, with the data submitted to the CDE and aggregated at the statewide level. The CDE would be required to publish this information in a deidentified, aggregate format to ensure transparency while protecting student privacy in compliance with state and federal laws.

## 2026 Legislative Calendar—Upcoming Holidays and Deadlines

May 8—Last day for policy committees to meet prior to June 1

May 15—Last day for fiscal committees to hear and report to the floor bills introduced in their house; last day for fiscal committees to meet prior to June 1

# FISCAL REPORT

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PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## By the Way . . . Updated Attendance Recovery FAQs



**BY WENDI MCCASKILL, EDD**

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posted May 7, 2026

The California Department of Education (CDE) has updated its Attendance Recovery Program Frequently Asked Questions (FAQs) with a number of additional FAQs clarifying guidance on program requirements, average daily attendance reporting, absence reporting, and Expanded Learning Opportunity Program student participation in attendance recovery programs.

The updated Attendance Recovery Program FAQs are available [here](#).

# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## Critical Deadlines and Funding Opportunities—May 5, 2026

✓ **BY WENDI MCCASKILL, EDD**

✓ **BY TEDDI WENTWORTH**

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posted May 5, 2026

(New items, if any, are listed in bold so you can see at a glance what has been added.)

Critical Deadlines—Reporting or Action Dates	
Issue	Deadline
<ul style="list-style-type: none"> <li>• <b>Audit Status Report</b> <ul style="list-style-type: none"> <li>◦ County office of education (COE) must certify to State Superintendent of Public Instruction (SSPI) and State Controller’s Office (SCO) that local educational agency prior-year audits were reviewed and must identify attendance-related exceptions involving state funds (Education Code Section [EC §] 41020[k])</li> </ul> </li> </ul>	5/15/26
<ul style="list-style-type: none"> <li>• <b>Third Interim Report</b> <ul style="list-style-type: none"> <li>◦ Due to COE, SSPI, and SCO if district or COE is certified as qualified or negative at Second Interim: A financial statement that covers the financial and budgetary status of the district or COE for the period ending April 30 and projects fund and cash balances as of June 30 (EC § 1240.2 and 42131[f])</li> </ul> </li> </ul>	6/1/26
<ul style="list-style-type: none"> <li>• <b>Budget</b> <ul style="list-style-type: none"> <li>◦ <b>COE budgets due to SSPI (EC § 1622[a])</b></li> <li>◦ <b>Charter school budget due to chartering authority and COE (EC § 47604.33[a][1])</b></li> <li>◦ <b>School district budget due to COE (EC § 42127[a][2])</b></li> </ul> </li> </ul>	7/1/26

<ul style="list-style-type: none"> <li>• <b>Local Control and Accountability Plan (LCAP)</b> <ul style="list-style-type: none"> <li>◦ Local indicator results must be reported to the local governing board at the same meeting at which the LCAP is adopted (EC § 52064.5[e][2][A])</li> <li>◦ School district LCAP and annual update due to COE within five days of adoption (EC § 52070)</li> <li>◦ COE LCAP and annual update due to SSPI within five days of adoption (EC § 52070.5)</li> <li>◦ Charter school LCAP and annual update due to chartering authority and COE (EC § 47604.33[a][2])</li> </ul> </li> </ul>	7/1/26
<ul style="list-style-type: none"> <li>• <b>Federal Cash Management Data Collection</b> <ul style="list-style-type: none"> <li>◦ Cash balance to be reported regardless of the fiscal year from which the funds originated</li> </ul> </li> <li>• <b>Reporting Period 1 Start Date: July 10</b></li> </ul>	7/31/26

<sup>1</sup>Date calculated as prescribed by law

<b>Plan/Report—Deadlines</b>		
<b>Plan</b>	<b>Link to Plan Template/More Information</b>	<b>Deadline</b>
Expanded Learning Opportunities Program Plan	<a href="https://www.cde.ca.gov/ls/ex/elopinfolan.asp#programplan">https://www.cde.ca.gov/ls/ex/elopinfolan.asp#programplan</a>	Program Plan: N/A  Expenditure Report  <u>Fiscal Year (FY) 2024-25</u> <u>Funding:</u> <u>By 9/30/26—Report final expenditures to California Department of Education (CDE).</u>  <u>FY 2025-26 Funding:</u> <u>By 9/30/27—Report final expenditures to CDE</u>
ESSER <sup>1</sup> III Quarterly and Annual	<a href="https://www.cde.ca.gov/fg/cr/anreporthehelp.asp">https://www.cde.ca.gov/fg/cr/anreporthehelp.asp</a>	Various— <a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>

Homeless Children and Youth II Fund	<a href="https://www.cde.ca.gov/sp/hs/arphcyassurances.asp">https://www.cde.ca.gov/sp/hs/arphcyassurances.asp</a>	Various— <a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
Arts, Music, and Instructional Materials Discretionary Block Grant	<a href="#">Assembly Bill 181</a> <a href="#">Section 134</a>	Discuss and approve a plan for expenditure; no specified deadline
Home-to-School Transportation	<a href="#">EC § 39800.1</a>	Develop and adopt a plan on or before 4/1/23, and update annually thereafter
Literacy Coaches and Reading Specialist Grant Program	<a href="#">Senate Bill 114</a> <a href="#">Section 104</a> <a href="#">Section 115</a> <a href="#">EC § 53009</a>	<p><u>FY 2022-23 Funding:</u></p> <p>CDE-required annual report due by 9/30 each year through 9/30/26</p> <p>By 6/30/27—Report final expenditures to CDE</p> <p><u>FY 2023-24 Funding:</u></p> <p>CDE-required annual report due by 9/30 each year, beginning with 9/30/24, through 9/30/27</p> <p>By 6/30/28—Report final expenditures to CDE</p> <p><u>FY 2025-26 Funding:</u></p> <p>By 6/30/27—Report interim expenditures to CDE</p> <p>By 6/30/29—Report final expenditures to CDE</p>

Proposition 28: Arts and Music in Schools Funding Guarantee and Accountability Act	<a href="https://www.cde.ca.gov/eo/in/prop28artsandmusiccedfunding.asp">https://www.cde.ca.gov/eo/in/prop28artsandmusiccedfunding.asp</a> <a href="https://www.cde.ca.gov/eo/in/documents/prop28ayearataglace.pdf">https://www.cde.ca.gov/eo/in/documents/prop28ayearataglace.pdf</a>	Annual reporting for 2024-25 closes on the Arts and Music in Schools Portal on 9/30/26
Kitchen Infrastructure and Training	<a href="#">Assembly Bill 121</a> <a href="#">Section 64</a>	By 6/30/26—Report use of funds to CDE
Student Support and Professional Development Discretionary Block Grant	<a href="#">Assembly Bill 121</a> <a href="#">Section 81</a>	By 9/30/29—Report final expenditures to CDE
A-G Completion Improvement Grant	<a href="#">EC § 41590</a>	By 9/30/26—Report final expenditures to CDE

<sup>1</sup>Elementary and Secondary School Emergency Relief

Funding Opportunities (For program website, click program name)		
Description	Amount	Deadline
<a href="#">Migrant Education Program</a>	Varies	5/8/26
<a href="#">Tobacco-Use Prevention Education: County Technical Assistance</a>	Varies	6/12/26
<a href="#">Classified School Employee Summer Assistance Program Fiscal Year 2024-25</a>	Varies	7/31/26



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## Workshop Spotlight - May 8, 2026

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### UPCOMING WORKSHOPS

Workshop	Date(s) and Locations	
<a href="#">May Revision Workshop</a>	May 21, 2026	Webinar
<a href="#">The New C-90—School Employee Salary and Benefits Data Collection</a>	Jun. 11, 2026	Webinar
<a href="#">Special Education—Both Sides of the Equation</a>	Jun. 16, 2026	Webinar
<a href="#">Closing the Books</a>	Jun. 23, 2026	Webinar

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 <p><b>Webinar</b></p> <p>Strategic School Business Leaders Academy Q&amp;A 28 April 2026</p>	 <p><b>Roundtable</b></p> <p>CBO Professional Roundtable   5-15-2026 15 May 2026</p>	 <p><b>Workshop</b></p> <p>Standardized Account Code Structure: Basic Concepts - 5/15/2026 - Virtual 15 May 2026</p>	 <p><b>Workshop</b></p> <p>Budgeting Basics 101 - 5/19/2026 - Virtual 19 May 2026</p>	 <p><b>Advocacy</b></p> <p>May Revision Budget Webinar   5.20.2026 20 May 2026</p>	 <p><b>Roundtable</b></p> <p>AI in School Business Professional Roundtable   5-22-2026 22 May 2026</p>
 <p><b>Year-End Closing</b></p> <p>Year-End Closing - 5/26/2026 - Virtual 26 May 2026</p>	 <p><b>Roundtable</b></p> <p>Human Resources Professional Roundtable   5-27-2026 27 May 2026</p>	 <p><b>Roundtable</b></p> <p>Finance Professional Roundtable   5-28-2026 28 May 2026</p>	 <p><b>Workshop</b></p> <p>Standardized Account Code Structure: Advanced Concepts - 5/28/2026 - Virtual 28 May 2026</p>	 <p><b>Webinar</b></p> <p>The Collective Bargaining Lab - Episode 1- Strikes, Strikes and Strikes 28 May 2026</p>	 <p><b>Roundtable</b></p> <p>Small Districts Professional Roundtable   6-02-2026 2 June 2026</p>
 <p><b>PAYROLL ESSENTIALS</b></p> <p>2025-26 Payroll Essentials - 6/3-6/5 - Virtual 3 - 5 June 2026</p>	 <p><b>Roundtable</b></p> <p>CBO Professional Roundtable   6-05-2026 5 June 2026</p>	 <p><b>Roundtable</b></p> <p>Executive Assistant Professional Roundtable   6-09-2026 9 June 2026</p>	 <p><b>Micro-Certificate</b></p> <p>School Business Communications 101 Micro-Certificate   June 9 - July 14 9 June 2026 - 14 July 2026</p>	 <p><b>Micro-Certificate</b></p> <p>School Business Finance Certificate   June 9 - July 14 9 June 2026 - 14 July 2026</p>	 <p><b>Section Event</b></p> <p>Eastern Section 2026 Golf Mixer 10 June 2026</p>



**Workshop**

Advanced Budgeting - 6/12/2026 - Virtual

12 June 2026



**Roundtable**

Women in Leadership Professional Roundtable | 6-12-2026

12 June 2026



**Member Welcome Webinar**

Member Welcome Webinar - July 30, 2026

30 July 2026



**Member Welcome Webinar**

Member Welcome Webinar - August 5, 2026

5 August 2026



**Member Welcome Webinar**

Member Welcome Webinar - August 31, 2026

31 August 2026



School Business Payroll Certificate - 9/15-9/17 - Virtual

15 - 17 September 2026



School Business Payroll Certificate - 10/21-10/23 - Virtual

21 - 23 October 2026



School Business Payroll Certificate - 11/18-11/20 - Virtual

18 - 20 November 2026