

# Year End Close Workshop

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*Kern County*  
**Superintendent of Schools**  
*Office of Christine Lizardi Frazier...advocates for children*



# Reconciling Board Financial Summary

# Reconciling Board Financial Summary

- **Assets**

- Cash in Bank (9120)

- Revolving Cash (9130)

- \*Accounts Receivable (9200)

- \*Due From Grantor Agencies (9290)

- Due From Other Funds (9310)

- Stores (9320)

- Prepaid (9330)

\*Denotes accounts that need to be reconciled to \$0 at June 30<sup>th</sup>

# Reconciling Board Financial Summary

- **Liabilities**

- ☑ \*Accounts Payable (9500)
- ☑ \*Due to Grantor Agencies (9590)
- ☑ \*Refund Clearing Account (9505)
- ☑ \*AP Current Liability (9510)
- ☑ Current Liabilities (9515, 9518-9522)
- ☑ Use Tax (9526)
- ☑ Due from Other Tax (9610)
- ☑ Current Loans TRANS (9640)

\*Denotes accounts that need to be reconciled to \$0 at June 30<sup>th</sup>

FUND: 01 GENERAL FUND

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	9,444,023.77	4,083,879.30-	5,360,144.47
9120	CASH IN BANK	3,000.00	.00	3,000.00
9130	REVOLVING CASH ACCOUNT	10,000.00	.00	10,000.00
9200	ACCOUNTS RECEIVABLE	543,010.65	292,826.19-	250,184.46
9290	DUE FROM OTHER GOVERNMENTS	14,018,344.10	13,987,242.15-	31,101.95
9299	DUE FROM GRANTOR GOVT (A/R SET		6,361,705.44	6,361,705.44
9310	DUE FROM OTHER FUNDS	155,507.34	144,351.50	299,858.84
9320	STORES	405,304.14	17,761.14-	387,543.00
9330	PREPAID EXPENDITURES	20,161.65	89,119.48	109,281.13
9500	ACCOUNTS PAYABLE	1,354,989.60-	1,315,389.02	39,600.58-
9505	REFUND CLEARING ACCOUNT		594.23-	594.23-
9506	Stale Dated Warrant Liability	9,702.91-	1,388.84-	11,091.75-
9509	ACCOUNTS PAYABLE SET UP		1,219,400.51-	1,219,400.51-
9510	ACCOUNTS PAYABLE CURRENT LIAB	580.67	3,948.47-	3,367.80-
9515	CURRENT LIABILITY STRS	394.26-	.00	394.26-
9518	CURRENT LIABILITIES H & W		2,464.52	2,464.52
9519	CURRENT LIABILITIES S.U.I.	78,130.93-	91,610.75-	169,741.68-
9520	CURRENT LIABILITIES W/C	105,221.57-	41,131.99-	146,353.56-
9522	CURRENT LIABILITIES MEDICARE	125.69-	.00	125.69-
9526	CURRENT LIABILITIES USE TAX	11.43	1,537.01-	1,525.58-
9550	SISC III MONTHLY HEALTH PAYMEN	785,483.27-	10,618.29-	796,101.56-
9560	DEFERRED PAYROLL OPTION	1,408,588.55-	46,319.65	1,362,268.90-
9590	DUE TO OTHER GOVERNMENTS	89,023.38-	14,193.00	74,830.38-
9599	DUE TO GRANTOR GOVT (A/P SETUP		6,680.00-	6,680.00-
9610	DUE TO OTHER FUNDS		2,445.00-	2,445.00-
9640	CURRENT LOANS	8,992,552.68-	2,918,224.82-	11,910,777.50-
9650	DEFERRED REVENUE	267,584.45-	.00	267,584.45-
* NET YEAR TO DATE FUND BALANCE	* *	11,508,146.46 *	14,705,746.08-*	3,197,599.62-*
9791	FUND BAL-BEGINNING BALANCE	11,508,146.46-	.00	11,508,146.46-
* EXCESS REVENUES/(EXPENDITURES)	* *	.00 *	14,705,746.08-*	14,705,746.08-*

FUND :01 GENERAL FUND

DATE	REFERENCE	VENDOR WARRANT	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT	
-----						
9200	ACCOUNTS RECEIVABLE					
	BALANCE FORWARD 07/01/2011					
				0.00	0.00	
07/01/2011	BB 000000		01-0000-0-9200.00-0000-0000-000-00-000-0000	<del>27,489.36</del>	0.00	
	BEGINNING BALANCE					
07/01/2011	BB 000000		01-7230-0-9200.00-0000-0000-000-00-000-0000	<del>268,638.30</del>	0.00	
	BEGINNING BALANCE					
07/01/2011	BB 000000		01-9015-0-9200.00-0000-0000-000-00-000-0000	50,533.88	0.00	
	BEGINNING BALANCE					
07/01/2011	BB 000000		01-9019-0-9200.00-0000-0000-000-00-000-0000	196,350.11	0.00	
	BEGINNING BALANCE					
07/11/2011	DC 120003		01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	<del>879.99</del>	
	AR 110007 W/C D SPANN 6/30					
07/27/2011	TF 970273		01-0000-0-9200.00-0000-0000-000-00-000-0000	2,081.61	0.00	
	DIRECT DEPOSITS/JL					
07/28/2011	TF 970317		01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	<del>26,508.37</del>	
	4TH QTR INT REC @0.769%/JL					
09/02/2011	DC 120024		01-7230-0-9200.00-0000-0000-000-00-000-0000	0.00	<del>268,638.30</del>	
	SJVUAPCD A-E REIMB AR110020					
11/28/2011	TF 971779		01-3310-0-9200.00-5001-0000-000-00-000-0000	0.00	<del>341,807.00</del>	
	10/11 FED SPECIAL ED APPT/MRN					
11/28/2011	TF 971794		01-3310-0-9200.00-5001-0000-000-00-000-0000	<del>341,807.00</del>	0.00	
	10/11 FED SPECIAL ED APPT/MRN					
12/28/2011	TF 972083		01-0000-0-9200.00-0000-0000-000-00-000-0000	582.25	0.00	
	DIRECT DEPOSIT/JL					
05/31/2012	TF 974039		01-0000-0-9200.00-0000-0000-000-00-000-0000	636.61	0.00	
	C/W DIRECT DEPOSITS / MRN					
	TOTAL ACTIVITY				888,118.12	637,933.66
	ENDING BALANCE 06/30/2012				250,184.46	

# Reconciling Board Financial Summary

## 2. Due to Other Funds/Due From Other Funds

- a. Clear temp loan or make temp loan
- b. 9310 should always have a *positive* balance and 9610 should always have a *negative* balance

## 3. Stores

- a. Verify that GL matches physical inventory (either food or supplies)

## 4. Pre-paid Expenses

- a. Verify if you are paying in advance for services that apply to multiple years and book pre-paid expense

## 5. Refund Clearing Accounts

## 6. Accounts Payable Current Liability

## 7. Worker's Compensation and Unemployment Insurance

- a. Should only have a balance of the next quarterly payments in the new year

# Form CAT – Schedule for Categoricals



# Form CAT

- Form CAT assists in the determination of carryover, accounts payable, accounts receivable, deferred revenue, and/or restricted ending balance at the end of the fiscal year for all categorical programs.
- There are two types of categorical programs – programs subject to deferred revenue and programs subject to restricted ending balance.
- See handout from CSAM or check SACS Query Page at <http://www2.cde.ca.gov/sacsquery/querybyresource.asp>
- School Services of California CAT Wizard [http://www.sscal.com/catwizard/lookup\\_form.cfm](http://www.sscal.com/catwizard/lookup_form.cfm)

# Types of Categorical Programs


- Programs Subject to Deferred Revenues (Grant)
  - Revenue is considered earned when qualifying expenditures are made
  - If revenues exceed expenditures at year end, difference is recorded as deferred revenue
- Programs Subject to Restricted Ending Balance (Entitlement)
  - Revenue is considered earned when awarded
  - Unspent balances fall to Restricted Reserves

# SACS Query

Query by Resource Code (C... x)

File Edit View Favorites Tools Help

Change Text Size: A A A

 California Department of  
EDUCATION

SACS » querybyresource

## SACS Query

by Resource Code

Please enter values for one or more of the fields below and press the '**Submit Query**' button:

**SACS Resource Code:** begins with ▾ 3010

**SACS Title:** contains ▾

**PCA Number:** begins with ▾

\* Click on 'Submit Query' (without entering any data) to display entire listing.

**Submit Query** Reset Defaults

Questions: Financial Accountability & Information Services | [sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov) | 916-322-1770

125%

# SACS Query Results

## SACS Query

### PCA/Resource Detail

SACS Resource Code:	3010	←	2
SACS Title:	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		
Friendly Title:	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected		
SACS Revenue Object Code:	8290	←	3
PCA Number:	14329		
PCA Title:	TITLE I PART A. BASIC GRANTS/FF		
CFDA Number:	84.010	←	1
Deferred Revenue/Ending Fund Balance:	D		
Allowable Indirect Cost Rate	LEA Approved Rate		
Program Unit:	TITLE 1 POLICY & ACCOUNTABILITY OFFICE		
Program Contact:	916-319-0854		
Fiscal Unit:	CATEGORICAL ALLOCATIONS & AUDIT RESOLUTION		
Fiscal Contact:	LESLIE SHARP 916-323-4977		
Comment on PCA:	Part of Consolidated Application.		
Enabling Legislation:			
Education Code:			
Budget Act:	6110-134-0890		
For use in Districts:	Yes		
For use in COEs:	Yes		
For use in JPAs:	No		
First Effective Year:	1997		
Last Effective Year:			
Date Created:	8/13/1999		
Last Modification:	11/20/2009 4:07:55 PM		

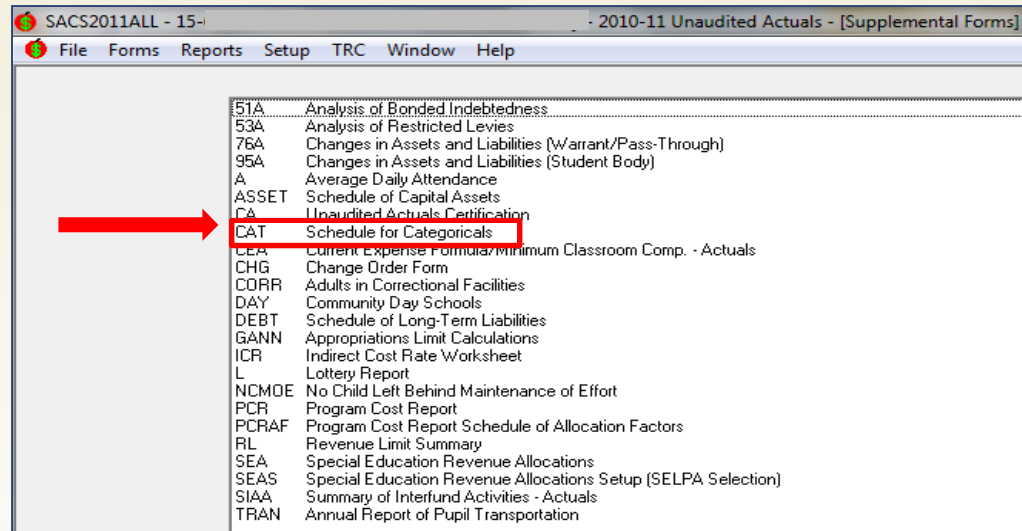
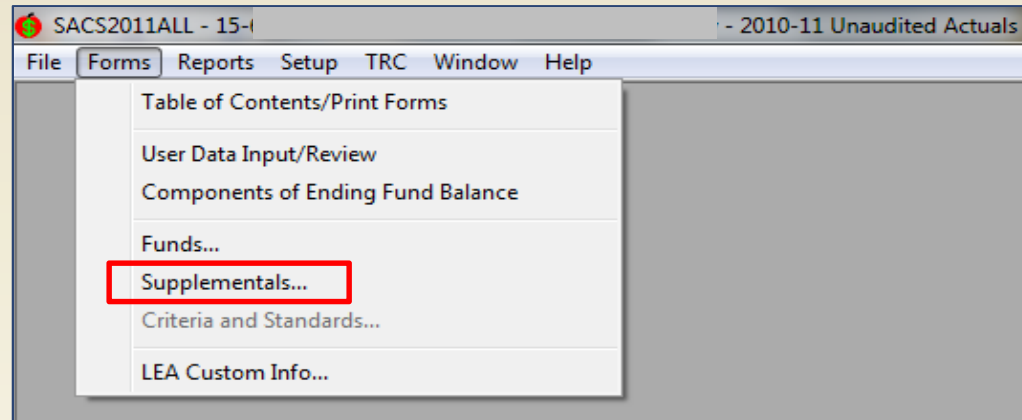
Notes:

D = Deferred Revenue F = Ending Fund Balance

# Form CAT

- CAT Form – 6 sections
- Grant Awards – Deferred Revenue
  - Federal
  - State
  - Local
- Restricted Ending Balance
  - Federal
  - State
  - Local

# SACS



		TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Transferability (NCLB)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 12b plus line 12c)	0.00	0.00

Deferred Rev. Federal / Deferred Rev. State / Deferred Rev. Local / Restr. End. Bal. Federal / Restr. End. Bal. State / Restr. End. Bal. Local

Print

Insert Column

Delete Column

Move Column Right -->

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# Before You Begin

- Ensure prior year deferred revenues have been reversed
- Ensure prior year accounts receivable have been cleared
- Ensure current liabilities are entered
- Calculate and record indirect costs



# What You Will Need

- Grant/Entitlement award letters
- General ledger report, object 8000-8979, by resource
- Board Financial Summary (GLD500) by resource
- Prior year CAT

# Award Letter

**TITLE I, PART A, IMPROVING BASIC PROGRAMS OPERATED BY  
NO CHILD LEFT BEHIND ACT OF  
FISCAL YEAR 2011-12**

<b>Local Educational Agency</b>	<b>2011-12 Entitlement</b>
	\$707,556
	\$0
	\$498,004
	\$1,192,720
	\$467,023
	\$643,257
	\$135,520
	\$1,154,132
	\$1,363,028
	\$186,526

5.

<http://www.cde.ca.gov/fg/aa/ca/>

# Detailed General Ledger

FUND		:01		GENERAL FUND					
DATE	REFERENCE	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	TRANS	DESC	VENDOR WARRANT	DEBIT	CREDIT		
8290	ALL OTHER FEDERAL REVENUES								
	BALANCE FORWARD 07/01/2011					0.00	0.00		
07/01/11	TF 120005	01-3010-0-8290.00-0000-0000-000-90-000-0000		Reversed Deferred Revenue		0.00	3,839.11		
09/28/11	TF 971093	01-3010-0-8290.00-0000-0000-000-00-000-0000		TITLE I, PART A 10/11 /JL		0.00	1,923.00		
01/06/12	TF 972169	01-3010-0-8290.00-0000-0000-000-00-000-0000		TITLE I PART A 11/12 /JL		0.00	52,759.00		
03/22/12	TF 973128	01-3010-0-8290.00-0000-0000-000-00-000-0000		TITLE I, PART A 11/12 /JL		0.00	37,064.00		
06/19/12	TF 974398	01-3010-0-8290.00-0000-0000-000-00-000-0000		TITLE II PART A 11/12/JL		0.00	45,697.00		
	TOTAL ACTIVITY					0.00	141,282.11		
	ENDING BALANCE 06/30/2012						141,282.11		

141,282.11	
- 3,839.11	6.
= 137,443.00	7.

# Board Financial Summary (GLD500)

BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 06/30/2012							GLD500	J6710	07/18/12	PAGE 1
FUND: 01 GENERAL FUND				RESOURCE: 3010 IASA-TL I BSC GR LOW INC/NEG						
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED			
REVENUE DETAIL										
	FEDERAL REVENUES :	134,515.00	5,122.11	139,637.11	141,282.11	1,645.00-	101.17			
* TOTAL YEAR TO DATE REVENUES	* *	134,515.00 *	5,122.11 *	139,637.11 *	141,282.11 *	1,645.00-*	101.17			
EXPENDITURE DETAIL										
	CERTIFICATED SALARIES :	98,290.00	.44-	98,289.56	100,439.51	2,149.95-	102.18			
	CLASSIFIED SALARIES :	8,386.00	4,890.32	13,276.32	12,733.25	543.07	95.90			
	EMPLOYEE BENEFITS :	35,216.00	2,283.02	37,499.02	37,177.16	321.86	99.14			
	SERVICES, OTHER OPER. EXPENSE:	7,952.00	5,047.80	12,999.80	1,440.00	11,559.80	11.07			
	DIRECT SUPPORT/INDIRECT COSTS:	9,410.00		9,410.00	9,532.00	122.00-	101.29			
* TOTAL YEAR TO DATE EXPENDITURES	* *	159,254.00 *	12,220.70 *	171,474.70 *	161,321.92 *	10,152.78 *	94.07			
OTHER FINANCING SOURCES ( USES )										
	CONTRIB.- RESTRICTED PROGRAMS:	24,739.00	7,098.59	31,837.59	6,354.42	25,483.17	19.95			
* TOTAL YEAR TO DATE OTHER FINANCING	* *	24,739.00 *	7,098.59 *	31,837.59 *	6,354.42 *	25,483.17 *	19.95			

8

# Prior Year CAT Form

FEDERAL PROGRAM NAME	Title IA
FEDERAL CATALOG NUMBER	
RESOURCE CODE	3010
REVENUE OBJECT	8290
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	0.00
2. a. Current Year Award	135,208.00
b. Transferability (NCLB)	0.00
c. Other Adjustments	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	135,208.00
3. Required Matching Funds/Other	12,975.00
4. Total Available Award (sum lines 1, 2d, & 3)	148,183.00
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	133,285.00
7. Contributed Matching Funds	12,975.00
8. Total Available (sum lines 5, 6, & 7)	146,260.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	142,420.89
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	142,420.89
12. Amounts Included in Line 6 above for Prior Year Adjustments	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,839.11
a. Deferred Revenue	
b. Accounts Payable	
c. Accounts Receivable	
14. Unused Grant Award Calculation (line 4 minus line 9)	5,762.11
15. If Carryover is allowed, enter line 14 amount here	5,762.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 5a minus line 13b plus line 13c)	133,285.00

6.

4.

# Deferred Revenue – Federal

FEDERAL PROGRAM NAME	Title I Part A	1
FEDERAL CATALOG NUMBER	84.01	2
RESOURCE CODE	3010	3
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover	5,762.11	4
2. a. Current Year Award	135,520.00	5
b. Transferability (NCLB)		
c. Other Adjustments		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	135,520.00	
3. Required Matching Funds/Other		
4. Total Available Award (sum lines 1, 2d, & 3)	141,282.11	
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year	3,839.11	6
6. Cash Received in Current Year	137,443.00	7
7. Contributed Matching Funds		
8. Total Available (sum lines 5, 6, & 7)	141,282.11	
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	141,282.11	
10. Non Donor-Authorized Expenditures	20,039.81	
11. Total Expenditures (lines 9 & 10)	161,321.92	8
12. Amounts Included in Line 6 above for Prior Year Adjustments		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	
a. Deferred Revenue		
b. Accounts Payable		
c. Accounts Receivable		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	
15. If Carryover is allowed, enter line 14 amount here		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,282.11	

Contribution from unrest.

Should match total revenue on Board Financial Summary

# Board Financial Summary (GLD500) Page 1

BOARD FINANCIAL SUMMARY FOR PERIOD ENDING 06/30/2012							
FUND: 01 GENERAL FUND				RESOURCE: 3010 IASA-TL I BSC GR LOW INC/NEG			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	FEDERAL REVENUES :	134,515.00	5,122.11	139,637.11	141,282.11	1,645.00-	101.17
* TOTAL YEAR TO DATE REVENUES	* *	134,515.00 *	5,122.11 *	139,637.11 *	141,282.11 *	1,645.00-*	101.17
EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	98,290.00	.44-	98,289.56	100,439.51	2,149.95-	102.18
	CLASSIFIED SALARIES :	8,386.00	4,890.32	13,276.32	12,733.25	543.07	95.90
	EMPLOYEE BENEFITS :	35,216.00	2,283.02	37,499.02	37,177.16	321.86	99.14
	SERVICES, OTHER OPER. EXPENSE:	7,952.00	5,047.80	12,999.80	1,440.00	11,559.80	11.07
	DIRECT SUPPORT/INDIRECT COSTS:	9,410.00		9,410.00	9,532.00	122.00-	101.29
* TOTAL YEAR TO DATE EXPENDITURES	* *	159,254.00 *	12,220.70 *	171,474.70 *	161,321.92 *	10,152.78 *	94.07
OTHER FINANCING SOURCES ( USES )							
	CONTRIB.- RESTRICTED PROGRAMS:	24,739.00	7,098.59	31,837.59	20,039.81	11,797.78	62.94
* TOTAL YEAR TO DATE OTHER FINANCING	* *	24,739.00 *	7,098.59 *	31,837.59 *	20,039.81 *	11,797.78 *	62.94

# Board Financial Summary (GLD500) Page 2

FUND: 01 GENERAL FUND		RESOURCE: 3010 IASA-TL 1 BSC GR LOW INC/NBG					
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE			
FUND RECONCILIATION							
ASSETS AND LIABILITIES :							
9110	CASH IN COUNTY TREASURY	3,839.11	3,839.11-	.00			
9650	DEFERRED REVENUE	3,839.11-	3,839.11	.00			
* NET YEAR TO DATE FUND BALANCE **		.00 *	.00 *	.00 *			
* EXCESS REVENUES/ (EXPENDITURES) **		.00 *	.00 *	.00 *			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	134,515.00	5,122.11	139,637.11	141,282.11	1,645.00-	101.17
B.	EXPENDITURES	159,254.00	12,220.70	171,474.70	161,321.92	10,152.78	94.07
C.	EXCESS REVENUES ( EXPENDITURES )	24,739.00-	7,098.59-	31,837.59-	20,039.81-	11,797.78-	62.94
D.	OTHER FINANCING SOURCES ( USES )	24,739.00	7,098.59	31,837.59	20,039.81	11,797.78	62.94
E.	NET CHANGE IN FUND BALANCE	.00	.00	.00	.00	.00	NO BDGT
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	.00	.00	.00	.00	.00	NO BDGT
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	.00	.00	.00	.00	.00	NO BDGT
G.	ENDING BALANCE	.00	.00	.00	.00	.00	NO BDGT

Ending balance should be \$0.00



# Deferred Revenue - Federal

	Title I Part A	Title II Part A	TOTAL
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER	84.01	84.367	
RESOURCE CODE	3010	4035	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover	5,762.11	1,232.04	6,994.15
2. a. Current Year Award	135,520.00	19,715.00	155,235.00
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	135,520.00	19,715.00	155,235.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	141,282.11	20,947.04	162,229.15
<b>REVENUES</b>			
5. Revenue Deferred from Prior Year	3,839.11		3,839.11
6. Cash Received in Current Year	137,443.00	21,159.04	158,602.04
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	141,282.11	21,159.04	162,441.15
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	141,282.11	18,585.19	159,867.30
10. Non Donor-Authorized Expenditures	20,039.81		20,039.81
11. Total Expenditures (lines 9 & 10)	161,321.92	18,585.19	179,907.11
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	2,573.85	2,573.85
a. Deferred Revenue		2,573.85	2,573.85
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	2,361.85	2,361.85
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,282.11	18,585.19	159,867.30

Line 14, Prior Year CAT

Award Letter

Detail general ledger

Board Financial Summary

Deferred Revenue plus current year cash minus expenditures

# Restricted Ending Balance - State

STATE PROGRAM NAME	EIA	TOTAL
RESOURCE CODE	7090	
REVENUE OBJECT	8311	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. a. Prior Year Restricted Ending Balance	10,776.86	10,776.86
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	10,776.86	10,776.86
2. a. Current Year Award	75,434.00	75,434.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,434.00	75,434.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	86,210.86	86,210.86
<b>REVENUES</b>		
5. Cash Received in Current Year	71,756.00	71,756.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,678.00	3,678.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,678.00	3,678.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	75,434.00	75,434.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	58,749.64	58,749.64
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	58,749.64	58,749.64
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	27,461.22	27,461.22

Prior Year Form CAT, Line 13; also, Beginning Fund Balance, Board Financial Summary

Award letter/ CDE website

General Ledger Report

Calculated – CY Award less CY Cash Received

Record accounts receivable:  
dr 9299 = \$3,678.00  
cr 8311 = \$3,678.00

Board Financial Summary Ending Balance

FEDERAL PROGRAM NAME	Title I, Part A	Education Jobs Funding	ARRA IDEA Part B, Sec 611, Basic Assistance	Title II Part A, Improving Teacher Quality
FEDERAL CATALOG NUMBER	84.01	84.41	84.391	84.367
RESOURCE CODE	3010	3205	3313	4035
REVENUE OBJECT	8290	8290	8181	8290
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover	0.00	0.00	0.00	0.00
2. a. Current Year Award	111,115.00	53,397.00	2,789.00	34,114.00
b. Transferability (NCLB)				(14,000.00)
c. Other Adjustments				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	111,115.00	53,397.00	2,789.00	20,114.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2d, & 3)	111,115.00	53,397.00	2,789.00	20,114.00
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year	15,155.52	0.00	1,709.00	0.00
6. Cash Received in Current Year	92,016.00	48,057.00		20,114.00
7. Contributed Matching Funds				
8. Total Available (sum lines 5, 6, & 7)	107,171.52	48,057.00	1,709.00	20,114.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	105,227.19	48,508.57	2,789.00	15,229.48
10. Non Donor-Authorized Expenditures				
11. Total Expenditures (lines 9 & 10)	105,227.19	48,508.57	2,789.00	15,229.48
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,944.33	(451.57)	(1,080.00)	4,884.52
a. Deferred Revenue	1,944.33			4,884.52
b. Accounts Payable				
c. Accounts Receivable		451.57	1,080.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	5,887.81	4,888.43	0.00	4,884.52
15. If Carryover is allowed, enter line 14 amount here				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	105,227.19	48,508.57	2,789.00	15,229.48

dr 01-3010-0-8290	\$1,944.33	cr 01-3010-0-9650	\$1,944.33
dr 01-3205-0-9299	\$451.57	cr 01-3205-0-8290	\$451.57
dr 01-3313-0-9299	\$1,080.00	cr 01-3313-0-8181	\$1,080.00
dr 01-4035-0-8290	\$4,884.52	cr 01-4035-0-9650	\$4,884.52

STATE PROGRAM NAME	Lottery - Instructional Materials	Special Education	Economic Impact Aid	Home to School Transportation
RESOURCE CODE	6300	6500	7090	7230
REVENUE OBJECT	8560	8311	8311	8311
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. a. Prior Year Restricted Ending Balance	5,491.78	0.00	16,332.99	0.00
b. Restr Bal Transfers (Obj 8997)				
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,491.78	0.00	16,332.99	0.00
2. a. Current Year Award	5,088.43	127,155.00	34,417.00	89,262.00
b. Other Adjustments				
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,088.43	127,155.00	34,417.00	89,262.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1c, 2c, & 3)	10,580.21	127,155.00	50,749.99	89,262.00
<b>REVENUES</b>				
5. Cash Received in Current Year	4,742.29	93,380.00	34,417.00	89,262.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	346.14	33,775.00	0.00	0.00
b. Noncurrent Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	346.14	33,775.00	0.00	0.00
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	5,088.43	127,155.00	34,417.00	89,262.00
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	2,057.53	127,155.00	40,673.93	89,262.00
11. Non Donor-Authorized Expenditures		38,547.95		39,880.64
12. Total Expenditures (line 10 plus line 11)	2,057.53	165,702.95	40,673.93	129,142.64
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	8,522.68	0.00	10,076.06	0.00

dr 01-6300-0-9299	\$346.14	cr 01-6300-0-8560	\$346.14
dr 01-6500-0-9299	\$33,775.00	cr 01-6500-0-8311	\$33,775.00
dr 01-0000-0-8980	\$38,547.95	cr 01-6500-0-8980	\$38,547.95
dr 01-0000-0-8980	\$39,880.64	cr 01-7230-0-8980	\$39,880.64

# Closing Out a Grant Program

- If expenditures exceed total available award, record contribution from unrestricted (debit 0000-8980, credit RESC-8980)
- At year end, if revenues exceed expenditures, record the difference as deferred revenue (debit 8XXX, credit 9650).
- At year end, if revenues are less than authorized expenditures, record the difference as an accounts receivable up to the award amount (debit 9299, credit 8XXX).

# Closing Out a Grant Program

- The difference between award amount and expenditure amount is carryover. Carryover is added to the amount of the program award for the subsequent year to determine the total revenue available.
- Carryover not always allowed – refer to award letter or SACS Query page
- Should not have both Accounts Receivable and Deferred Revenue
- Reconciliation of Revenue – should match revenue in Board Financial Summary

# Closing Out an Entitlement Program

- At year end, if revenues received are less than award amount, record the difference as an accounts receivable (debit 9299, credit 8XXX)
- At year end, any program funds that have not been expended are reported as restricted ending balance.
- At year end, if expenditures exceed revenues, record contribution (debit 0000-8980, credit RESC-8980)
- Restricted Ending Balance on CAT form should match Ending Balance on Board Financial Summary

# Fund 51



# Fund 51

- If G.O bond data does not exist in the general ledger, it must be manually entered

# Bond Balances

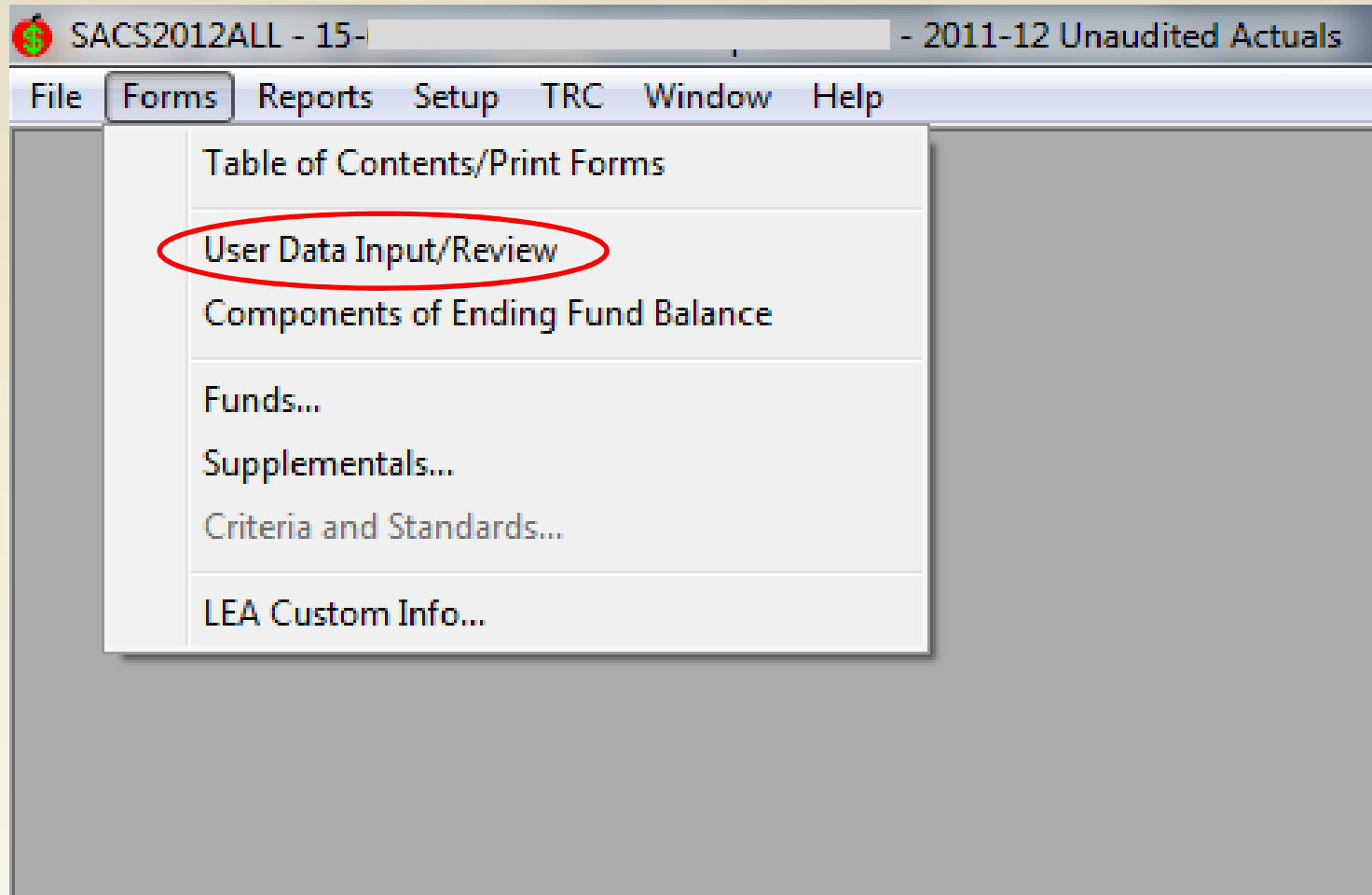
	<u>70510</u>	<u>70511</u>	<u>Total</u>
OUTSTANDING BONDED INDEBTEDNESS 7/1	2,434,645	2,917,129	5,351,773
LESS: BONDS REDEEMED	60,529	76,594	137,122
PLUS: BONDS SOLD	0	0	0
OUTSTANDING BONDED INDEBTEDNESS 6/30	2,374,116	2,840,535	5,214,651
<b>Object 9791</b> Restricted Balance, July 1	227,433	201,523	428,956
Tax Receipts	228,389	239,586	467,975
State & Federal Apportionments	299	344	642
Other Designated Revenue	1,139	1,292	2,431
Subtotal (sum of lines 1 thru 4)	457,260	442,745	900,004
Less: Actual Expend or Other Uses	218,620	240,445	459,065
Restricted Balance, June 30 (line 5 minus 6)	238,640	202,300	440,939
Estimated Tax Receipts on the Unscr'd Roll	0	0	0
Estimated State & Federal Apportionments	0	0	0
Other Estimated Revenue	0	0	0
Subtotal (sum of lines 7 thru 10)	238,640	202,300	440,939
Amt budgeted for exp, other uses, transfers, & reserve	0	0	0
Maximum Amt: District Tax Req (line 12 minus 11)	(238,640)	(202,300)	(440,939)

# Bond Fund Revenues

	FEDERAL REVENUES			
	OTHER STATE REVENUES			
8571	Home Owners Exemptions	299	344	642
8572	Other Subvention In-Lieu	0	0	0
8571	Timber Yield	0	0	0
8571	Housing Authority	0	0	0
8571	Trailer Coach	0	0	0
	TOTAL, OTHER STATE REVENUES	299	344	642
	OTHER LOCAL REVENUES			
8611	Secured Tax Rolls	211,435	221,276	432,711
8612	Unsecured Tax Rolls	8,034	8,058	16,092
8613	Prior Years Taxes	(48)	(62)	(110)
8614	Supplemental Taxes	8,945	10,289	19,233
8629	Penalties & Interest	22	26	48
8660	Interest	1,139	1,292	2,431
8699	Other Local Revenue	0	0	0
8799	Other Transfers In	0	0	0
	TOTAL, OTHER LOCAL REVENUES	229,528	240,878	470,407
	TOTAL REVENUES	229,827	241,222	471,049

# Bond Fund Debt Service

8979	All Other Financing Sources (Object 8979)	0	0	0
7619	Other Authorized Interfund Out, (Object 7619 FUNCTION 9300)	0	0	0
	TOTAL, INTERFUND TRANSFERS In			0
	OTHER SOURCES/USES			
	USES			
7433	Debt Service, USE FUNCTION 9100	60,529	76,594	137,122
7434	Bond Interest & Other Service, USE FUNCTION 9100	158,091	163,851	321,943
7639	Debt Service/Other Debt, USE FUNCTION 9100			
	TOTAL, USES			
	TOTAL, OTHER FINANCING SOURCES/USES			
	A - B + C - D	218,620	240,445	459,065
9790	Ending Balance	238,640	202,300	440,939
9110	Cash	238,640	202,300	440,939



**In SACS, select Forms, then User Data Input/Review**

SACS2012ALL - 15-      - 2011-12 Unaudited Actuals - [User Input]

File Forms Reports Setup TRC Window Help

Data Group: 2011-12 Unaudited Actuals  
2012-13 Budget

General Ledger Fund Data  
 Supplemental Form Data

Detail

Fund	Resource	Project Year	Goal	Function	Object	Value	Flag
01	0000	0	0000	0000	3101	22.48	I
01	0000	0	0000	0000	7223	(27.00)	I
01	0000	0	0000	0000	8011	1,482,873.80	I
01	0000	0	0000	0000	8019	16,484.67	I
01	0000	0	0000	0000	8021	15,059.86	I
01	0000	0	0000	0000	8041	1,486,017.27	I
01	0000	0	0000	0000	8042	88,399.62	I
01	0000	0	0000	0000	8043	(3,559.03)	I
01	0000	0	0000	0000	8044	20,686.11	I
01	0000	0	0000	0000	8045	(239,422.12)	I
01	0000	0	0000	0000	8048	1,014.83	I
01	0000	0	0000	0000	8082	2,087.32	I
01	0000	0	0000	0000	8089	(1,043.66)	I
01	0000	0	0000	0000	8092	8,528.91	I
01	0000	0	0000	0000	8096	(2,772.58)	I
01	0000	0	0000	0000	8097	(500,000.00)	I
01	0000	0	0000	0000	8260	4,813.09	I
01	0000	0	0000	0000	8550	6,628.32	I
01	0000	0	0000	0000	8590	106,506.13	I
01	0000	0	0000	0000	8660	3,700.36	I
01	0000	0	0000	0000	8689	17,834.00	I
01	0000	0	0000	0000	8691	1,043.66	I
01	0000	0	0000	0000	8699	72,000.92	I
01	0000	0	0000	0000	8990	10,337.80	I
01	0000	0	0000	0000	9110	79,780.03	I
01	0000	0	0000	0000	9130	10,000.00	I
01	0000	0	0000	0000	9200	(12,200.68)	I
01	0000	0	0000	0000	9290	618,241.00	I
01	0000	0	0000	0000	9500	101,552.99	I
01	0000	0	0000	0000	9500	26,201.80	I

Print    **Add**    Modify    Delete    Total    Delete Fund Group    Close

**Data Group: 2011-12 Unaudited Actuals**  
**Select the Add button**

SACS2012ALL - 15-      - 2011-12 Unaudited Actuals - [User Input]

File   Forms   Reports   Setup   TRC   Window   Help

Data Group   2011-12 Unaudited Actuals  
2012:13 Budget

General Ledger Fund Data  
Supplemental Form Data

Detail

Fund   Resource   Project Year   Goal   Function   Object   Value   Flag

Fund	Resource	Project Year	Goal	Function	Object	Value	Flag
01	0000			0000	3101	22.48	
01	0000			0000	7223	(27.00)	
01	0000			0000	8011	1,482,873.80	
01	0000			0000	8019	16,484.67	
01	0000			0000	8021	15,059.86	
01	0000			0000	8041	1,486,017.27	
01	0000			0000	8042	88,399.62	
01	0000			0000	8043	(3,559.03)	
01	0000			0000	8044	20,686.11	
01	0000			0000	8045	(239,422.12)	
01	0000			0000	8048	1,014.83	
01	0000			0000	8082	2,087.32	
01	0000			0000	8089	(1,043.66)	
01	0000			0000	8092	8,528.91	
01	0000			0000	8096	(2,772.58)	
01	0000			0000	8097	(500,000.00)	
01	0000			0000	8260	4,813.09	
01	0000			0000	8550	6,628.32	
01	0000			0000	8590	106,506.13	
01	0000			0000	8660	3,700.36	
01	0000			0000	8689	17,834.00	
01	0000			0000	8691	1,043.66	
01	0000			0000	8699	72,000.92	
01	0000			0000	8990	10,337.80	
01	0000			0000	9110	79,780.03	
01	0000			0000	9130	10,000.00	
01	0000			0000	9200	(12,200.68)	
01	0000			0000	9290	618,241.00	
01	0000			0000	9500	101,552.99	
01	0000			0000	9500	26,200.00	

Input

Fund   51  
Resource   0000  
Project Year   0  
Goal   0000  
Function   0000  
Object   8611  
Value   432711

OK  
Cancel

Print   Add   Modify   Delete   Total   Delete Fund Group   Close

**Input revenue and expenditure data from total column of bond spreadsheets, using function code when appropriate. Click OK, then Add for next amount.**

SACS2012ALL - 15-6      2011-12 Unaudited Actuals - [User Input]

File Forms Reports Setup TRC Window Help

Data Group: 2011-12 Unaudited Actuals  
2012-13 Budget

General Ledger Fund Data  
Supplemental Form Data

Detail

Fund	Resource	Project Year	Goal	Function	Object	Value	Flag
01	0000	0	0000	0000	3101	22.48	
01	0000	0	0000	0000	7223	(27.00)	
01	0000	0	0000	0000	8011	1,482,873.80	
01	0000	0	0000	0000	8019	16,484.67	
01	0000	0	0000	0000	8021	15,059.86	
01	0000	0	0000	0000	8041	1,486,017.27	
01	0000	0	0000	0000	8042	88,399.62	
01	0000	0	0000	0000	8043	(3,559.03)	
01	0000	0	0000	0000	8044	20,686.11	
01	0000	0	0000	0000	8045	(239,422.12)	
01	0000	0	0000	0000	8048	1,014.83	
01	0000	0	0000	0000	8082	2,087.32	
01	0000	0	0000	0000	8089	(1,043.66)	
01	0000	0	0000	0000	8092	8,528.91	
01	0000	0	0000	0000	8096	(2,772.58)	
01	0000	0	0000	0000	8097	(500,000.00)	
01	0000	0	0000	0000	8260	4,813.09	
01	0000	0	0000	0000	8550	6,628.32	
01	0000	0	0000	0000	8590	106,506.13	
01	0000	0	0000	0000	8660	3,700.36	
01	0000	0	0000	0000	8689	17,834.00	
01	0000	0	0000	0000	8691	1,043.66	
01	0000	0	0000	0000	8699	72,000.92	
01	0000	0	0000	0000	8990	10,337.80	
01	0000	0	0000	0000	9110	79,780.03	
01	0000	0	0000	0000	9130	10,000.00	
01	0000	0	0000	0000	9200	(12,200.68)	
01	0000	0	0000	0000	9290	618,241.00	
01	0000	0	0000	0000	9500	101,552.99	

Input dialog box:

Fund: 51  
Resource: 0000  
Project Year: 0  
Goal: 0000  
Function: 9100  
Object: 7433  
Value: 137122

Buttons: OK, Cancel

Buttons at bottom: Print, Add, Modify, Delete, Total, Delete Fund Group, Close

**Enter next amount, click OK.  
After all entries have been made, click Close.**



# Fund 51

SACS2012ALL - 15-€ - 2011-12 Unaudited Actuals - [51 - Bond Interest and Redemption Fund]					
File Forms Reports Setup TRC Window Help					
View Size: 70%					
Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	642.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	470,406.00	480,000.00	2.0%
5) TOTAL, REVENUES			471,048.00	480,000.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	459,065.00	479,065.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			459,065.00	479,065.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			11,983.00	935.00	-92.2%

Verify total revenues and total expenditures match spreadsheet

# Fund 51

SACS2012ALL - 15 - 2011-12 Unaudited Actuals - [51 - Bond Interest and Redemption Fund]

File Forms Reports Setup TRC Window Help

View Size: 65%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	428,956.00	440,939.00	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,956.00	440,939.00	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,956.00	440,939.00	2.8%
2) Ending Balance, June 30 (E + F1e)			440,939.00	441,874.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	440,939.00	441,874.00	0.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	440,939.00		

Verify Beginning Fund Balance, Ending Fund Balance and Cash Balance

# FORM TRAN

# Form TRAN – Annual Report of Pupil Transportation

- Form TRAN is used to report home-to-school pupil transportation data
- Includes both extracted data and manually entered data.
- Only approved home-to-school pupil transportation costs should be reported in resource 7230 or 7240
- Non pupil transportation costs, including repairs to non-transportation vehicles or the cost of other miles should be transferred out prior to general ledger export
- Since the Form TRAN data will be used to calculate the approved cost of transportation for apportionment purposes, it is extremely important that all appropriate transportation expenses are properly accounted for in the general ledger.

# Other Miles Example

- Initially, all transportation costs are recorded in Resource 7230
- The costs of other miles (instructional field trips, athletic trips, etc.) must be transferred out to the correct resource and function
- Using the cost per mile from prior year form TRAN, record transfer of costs using object 5710

Example: 500 field trip miles X \$4.87 = \$2,435.00

Debit 01-0000-0-5710-00-1110-1000 \$2,435.00

Credit 01-7230-0-5710-00-0000-3600 \$2,435.00

# Information Needed for Manual Entries

- Number of buses used daily (do not include stand-by buses)
- Average number of pupils transported daily (pupils should be counted by drivers daily, monthly, or quarterly)
- Number of pupils with transportation in their IEP
- Total home-to-school miles traveled (should not include field trip, athletic or other non home-to-school miles)
- Days pupils transported (traditional or year-round calendar)

# Form TRAN

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school		3.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)		211.0	
2. ENTER number of pupils included on Line B1 with transportation in IEP		3.0	
C. ENTER total number of miles driven to/from school		28,382.0	
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033		1
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		87,888.47	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		33,600.01	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		3,129.35	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		14,420.86	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(13,728.86)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		3,523.54	0.00
7. Communications (Object 5900)		309.27	0.00

Manually entered data

Extracted data

Manual Entry

C1a enter amount included on line C1 paid to private contractor

# Form TRAN

Description	EDP No.	Home-to-School	SD/OI
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972) 1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
E. Direct Support Costs 1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	129,142.64	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions) 1. Additions 2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	129,142.64	0.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699) 1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	129,142.64	0.00
K. Indirect Costs (Approved indirect cost rate of 7.38% times the sum of Line H minus lines C1, D, and D1.		9,530.73	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	138,673.37	0.00

Manual Entry

D1. Enter capital outlay, lease purchase, and/or debt service expenses extracted on Line D in Home-to-School that belongs in SD/OI as a decrease (negative number) to Home-to-School and an increase to SD/OI.

I1. Income for services other than transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in/sale, prior year refunds, etc.)



# Form TRAN

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		138,673.37	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		460.12	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus for your pupils (exclude portion other LEAs paid to you as part of the total)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		460.12	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	138,213.25	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.870	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	655.039	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	460.12	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	138,673.37	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	1,971.66	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Manual Entry

Cost per Mile

Cost per Pupil

Approved Transportation Expense – should be equal to or greater than transportation entitlement (not apportionment or cash)

C1. Enter payments to common carriers and parents in lieu of transportation included in Schedule II, Line C1 provided to your pupils by your LEA. C2. Enter payments to common carriers and parents in lieu of transportation included in Schedule II, Line C1 provided to your pupils by another LEA providing services to your LEA.  
D1. Enter the portion of bus payments included in Schedule II, lines D plus D1 that was for your pupils. D2. Enter the portion of bus payments included in Schedule II, Line C1 plus C6, paid to another LEA providing services to your LEA  
E1. Enter the amount of unallowable costs included in Schedule II, Line C1 and C6, paid by you to another LEA providing services to your LEA.  
J1. Enter prior year unallowable costs reported to you as used in the current year for bus purchases by another LEA providing services to your LEA.

# Form A

# Form A

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kinder						
b. Grade						
		0.00			0.00	0.00
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools (EC 56366[b][7])						
Children's In						
6. TOTAL, HIGH		0.00	0.00	0.00	0.00	0.00

**ACTUAL**

ADA should match ADA on **Form RL**  
*(Components from School District ADA report)*

**ACTUAL ANNUAL ADA**

ADA you expect to earn in the 2012-13 Budget Year

# Form A

COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						
CLASSES FOR ADULTS						
(sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00

Make sure **Line 10** includes **Line 11** if District has a **Necessary Small School**

# Form A

SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

**New!**

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

# Form NCMOE

# Form NCMOE

**A. Total District Expenditures**

**B. LESS Federal Expenditures not**

**C. LESS State & Local Expenditures not allowed for MOE**

	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
	All	All	1000-7999	277,355.14
	All	All	1000-7999	31,732.70
			1000-7999 except	0.00
	5000-5999	All except 5000-5999	3801-3802	2,453.24
			5400-5450, 5800, 7430-7439	0.00
3. Debt Service	All	9100	7699	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,100.00
6. All Other Financing Uses	All	9100, 9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	1,087.48
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				10,640.72

# Form NCMOE

11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				10,640.72
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		7,456.18
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				242,437.90
				0.00
				242,437.90
				2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)				24.00
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)				
C. Total ADA before adjustments (Lines A plus B)				24.00
D. Charter school ADA adjustments (From Section V)				0.00
				24.00
F. Expenditures per ADA				10,101.58

**G. TOTAL Expenditures Subject to MOE**

**Column**

**F. Expenditures per ADA**



# Form NCMOE

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	235,438.04	9,859.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	235,438.04	9,859.21
B. Required effort (Line A.2 times 90%)	211,894.24	8,873.29
C. Current year expenditures (Line I.G and Line II.F)	242,437.90	10,101.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

**Goal!**

# New Section!

# Form NCMOE

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	65.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				65.00

# Form NCMOE

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	242,437.90	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		10,101.58
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

# Form NCMOE

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA

# Form SIAA

# FUNDS

# Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	7,100.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					7,100.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

# Form SIAA

18 SCHOOL BUS EMISSIONS REDUCTION FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
19 FOUNDATION SPECIAL REVENUE FUND									
Expenditure Detail	0.00	0.00	0.00	0.00					
Other Sources/Uses Detail						0.00			
Fund Reconciliation							0.00	0.00	
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS									
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
21 BUILDING FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
25 CAPITAL FACILITIES FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
35 COUNTY SCHOOL FACILITIES FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation							0.00	0.00	

# Form SIAA

51 BOND INTEREST AND REDEMPTION FUND									
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS									
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
53 TAX OVERRIDE FUND									
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
56 DEBT SERVICE FUND									
Expenditure Detail									
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
57 FOUNDATION PERMANENT FUND									
Expenditure Detail	0.00	0.00	0.00	0.00					
Other Sources/Uses Detail							0.00		
Fund Reconciliation								0.00	0.00
61 CAFETERIA ENTERPRISE FUND									
Expenditure Detail	0.00	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND									
Expenditure Detail	0.00	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
63 OTHER ENTERPRISE FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00
66 WAREHOUSE REVOLVING FUND									
Expenditure Detail	0.00	0.00							
Other Sources/Uses Detail					0.00	0.00			
Fund Reconciliation								0.00	0.00



# Form SIAA

67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	0.00	0.00	0.00	0.00	7,100.00	7,100.00	0.00	0.00

**Interfund Activity Columns must be in balance to close books at year end!**

# Form RL

# Form RL

- Calculates Revenue Limit due to each district based on recent factors submitted to CDE (Attendance, Property Taxes, etc.)
- Data from P-2 apportionment and numbers pulled from General Ledger

# Form RL

- Apportionment schedules required:
  - 1. School District Revenue Limit – Calculations
  - 2. School District Revenue Limit
  - 3. Local Revenue
  - 4. County Office Transfer

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget	
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,142.50	6,279.50	#1
2. Inflation Increase	0041	137.00	203.00	
3. All Other Adjustments	0042, 0525			#2
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,279.50	6,482.50	
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,279.50	6,482.50	#3
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	78.02	80.55	
c. Revenue Limit ADA	0033	8,605.91	8,605.91	
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	54,712,244.94	56,481,017.63	#4
6. Allowance for Necessary Small School	0489			
7. Gain or Loss from Interdistrict Attendance Agreements	0272			
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274			
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659			
12. Less: All Charter District Revenue Limit Adjustment	0217			
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173			
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	54,712,244.94	56,481,017.63	
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.79398	0.77728	
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	43,440,428.24	43,901,565.38	
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	674,764.00	668,440.00	#5
19. Less: Longer Day/Year Penalty	0287			
20. Less: Excess ROC/P Reserves Adjustment	0288			
21. Less: PERS Reduction	0195	144,019.00	106,005.00	#6
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654			
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	530,745.00	562,435.00	
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	43,971,173.24	44,464,000.38	

REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,860,318.00	2,868,152.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	7,834.00	8,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,852,484.00	2,860,152.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	41,118,689.24	41,603,848.38
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	383,379.00	407,090.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(3,759,525.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(383,379.00)	(4,166,615.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,735,310.24	37,437,233.38
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	40,735,310.24	

#7

#8

#9

### School District Revenue Limit - Calculations

County: Kern  
 District: [REDACTED]

Period: 2011-12 P-2  
 CDS Code: 15 [REDACTED]

**Base Revenue Limit per ADA**

Base Revenue Limit per ADA	A-1 \$	<u>6,142.50</u>	0025	#1A
Equalization Adjustment	A-2 \$	<u>0.00</u>	0525	
Inflation Increase	A-3 \$	<u>137.00</u>	0041	#2A
Miscellaneous Adjustments	A-4 \$	<u>0.00</u>	0042	
Base Revenue Limit per ADA (A-1 through A-4)	A-5 \$	<u>6,279.50</u>	0024	

[REDACTED] J1376 BUDGET REPORT BX110 H.00.30 07/11/12 09:51 PAGE 1  
 FROM 07/01/2011 TO 06/30/2012  
 UNAPPROVED TRANSACTIONS INCLUDED

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED			%	ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE	%			BALANCE	%
8092 PERS REDUCTION TRANSFER	143,282.00	144,019.31	144,019.31	100.0	0.00	737.31-	.0	
TOTAL: 80XX	143,282.00	144,019.31	144,019.31	100.0	0.00	737.31-	.0	

#6A

### School District Revenue Limit

County: Kern  
 District:  

Period: 2011-12 P-2  
 CDS Code: 15  

Base Revenue Limit (Excluding Add-ons)	A-1 \$	<u>6,279.50</u>	0024	
Add-on per ADA for Meals, BTS and Adjustments (AB851)	A-2 \$	<u>78.02</u>	0719	#3 A
Revenue Limit ADA	A-3	<u>8,605.91</u>	<del>0033</del>	#4 A
<b>Total Revenue Limit</b>				
Total Base Revenue Limit (A-1 * A-3)	B-1 \$	<u>54,040,812</u>	0034	
Add-on for Meals, BTS, and Adjustments (AB 851) (A-2 * A-3)	B-2 \$	<u>671,433</u>	0724	
Allowance for Necessary Small School	B-3 \$	<u>0</u>	0489	
Total Base Revenue Limit with Addon for Meals, BTS, and Adjustments (AB 851) and Necessary Small School Allowance (B-1 + B-2 + B-3)	B-4 \$	<u>54,712,245</u>	0213	
Special Revenue Limit Adjustments	B-5 \$	<u>0</u>	0274	
Miscellaneous Revenue Limit Adjustments	B-6 \$	<u>0</u>	0276	
All Charter District Revenue Limit Adjustment	B-7 \$	<u>0</u>	0217	
Class Size Penalties Adjustment	B-8 \$	<u>0</u>	0173	
Center for Advance Research and Technology (CART) Adjustment	B-9 \$	<u>0</u>	0659	
<b>Revenue Limit subject to the Deficits (Sum of B-4 through B-6 - B-7 - B-8 + B-9)</b>	C-1 \$	<u>54,712,245</u>	0082	
Deficit Factor	C-2	<u>0.79398</u>	0281	
<b>Total Deficited Revenue Limit (C-1 * C-2)</b>	C-3 \$	<u>43,440,428</u>	0284	



Unemployment Insurance Revenue	D-1 \$	<u>674,764</u>	0060
Longer Day/Year Penalty	D-2 \$	<u>0</u>	0287
Excess ROC/P Reserves Adjustment	D-3 \$	<u>0</u>	0288
PERS Adjustment	D-4 \$	<u>119,300</u>	0195
San Francisco Unified School District PERS Adjustment	D-5 \$	<u>0</u>	0654
PERS Safety Adjustment	D-6 \$	<u>0</u>	0205
Total Revenue Limit (Sum of C-3 + D-1 - D-2 - D-3 - D-4 + D-5 + D-6)	E-1 \$	<u>43,995,892</u>	0088
Local Revenue	E-2 \$	<u>2,860,318</u>	0126
Charter School General Purpose Block Grant Offset	E-3 \$	<u>0</u>	0293
Total State Aid (Includes County Office Funds to be Transferred) ((E-1 - E-2 - E-3); If < 0 , E-4 = 0)	E-4 \$	<u>41,135,574</u>	0111
Excess Tax Amount ((E-1 - E-2 - E-3) ; If > 0, F-1 = 0)	F-1 \$	<u>0</u>	0545

#5A



J1357

BUDGET REPORT

BDX110 H.00.30 07/11/12 09:38 PAGE 1

FROM 07/01/2011 TO 06/30/2012  
UNAPPROVED TRANSACTIONS INCLUDED

FUND :01 GENERAL FUND

OBJECT CLASSIFICATION	WORKING BUDGET	EXPENDED/RECEIVED			%	ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE				BALANCE	%
8021 HOME OWNERS EXEMPTION	27,647.00	29,477.52	29,477.52	100.0	0.00	1,830.52-	.0	
8041 SECURED TAX ROLLS	2,970,228.00	2,980,209.55	2,980,209.55	100.0	0.00	9,981.55-	.0	
8042 UNSECURED ROLL TAXES	156,877.00	180,765.95	180,765.95	100.0	0.00	23,888.95-	.0	
8043 PRIOR YEARS TAXES	0.00	7,608.10-	7,608.10-	.0	0.00	7,608.10	.0	
8044 SUPPLEMENTAL TAXES	159,772.00	227,854.48	227,854.48	100.0	0.00	68,082.48-	.0	
8045 EDUC REV AUGMENTATION FUND	446,372.00-	440,778.07-	440,778.07-	100.0	0.00	5,593.93-	.0	
8048 PENALTIES & INT FR DELINQ TAX	0.00	11,001.04	11,001.04	100.0	0.00	11,001.04-	.0	
TOTAL: 8xxx	2,868,152.00	2,980,922.37	2,980,922.37	100.0	0.00	112,770.37-	.0	

#7 A

### County Office Funds Transfer

County: Kern  
District: Greenfield Union Elementary

Period: 2011-12 P-2  
CDS Code: 15 63503

**County Special Day Class Transfer**

Adjusted Special Education Revenue Limit per ADA	A-1 \$	<u>4,731.44</u>	0032
P-2 Special Day Class ADA credited to the district	A-2	<u>70.64</u>	0029
Annual Extended Year Special Day Class ADA credited to the district	A-3	<u>5.53</u>	0030
Total Special Day Class ADA (A-2 + A-3)	A-4	<u>76.17</u>	0530
Total Special Day Class Transfer (A-1 * A-4)	A-5 \$	<u>360,394</u>	0452

**County NPS Transfer [E.C. 56366(a)(7)]**

Annual NPS ADA credited to the district	B-1	<u>0.00</u>	0504
Annual Extended Year NPS ADA credited to the district	B-2	<u>0.00</u>	0505
Total NPS ADA Credited to the district (B-1 + B-2)	B-3	<u>0.00</u>	0532
Total NPS Transfer (A-1 * B-3)	B-4	<u>0</u>	0503

**County NPS/LCI Transfer**

Annual NPS/LCI ADA credited to the district	C-1	<u>0.00</u>	0031
Annual Extended Year NPS/LCI ADA credited to the district	C-2	<u>0.00</u>	0536
Total NPS/LCI credited to the district (C-1 + C-2)	C-3	<u>0.00</u>	0536
Total NPS/LCI Transfer (A-1 * C-3)	C-4 \$	<u>0</u>	0454

**County Community School Transfer**

Adjusted Base Revenue Limit per ADA	D-1 \$	<u>4,985.80</u>	0520
P-2 County Community School ADA credited to the district	D-2	<u>4.61</u>	0028
Total County Community School Transfer (D-1 * D-2)	D-3 \$	<u>22,988</u>	0457
<b>Total COE Transfer (A-5 + B-4 + C-4 + D-3) * (-1)</b>	E-1 \$	<u>-353,379</u>	0458

#9A

# Forms PCRAF and PCR

# PCRAF

- **Program Cost Report Schedule of Allocation Factors**
  - PCRAF is used to distribute costs that were coded using goal/field 0000
    - Form 01 will need to be saved prior to opening PCRAF
  - STEPS to Complete PCRAF
    1. If no costs in a particular column in Row A, you will not need to input an allocation factor
    2. First 4 columns use teacher FTEs. Enter the FTE's associated with each program
    3. Next 2 columns use classroom units. Enter the CU associated with each program
      - a. Classroom units (CU) allocation factor is the # of units of space occupied by each program. This provides a method of converting each program's sq. ft. into a standardized allocation factor.
    4. Last column pupil transportation. Enter the # of pupils transported one-way from home to school

# PCRAF

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,130,530.10	665,936.08	4,256,339.30	2,611,339.14	6,336,403.56	9,581.96	1,528,709.29
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	26.00	26.00	26.00	26.00	34.00	34.00	2,325.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education	2.00	2.00	2.00	2.00	3.00	3.00	57.00
5000-5999 Special Education (allocated to 5001)	6.00	6.00	6.00	6.00	8.00	8.00	88.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	37.00	37.00	37.00	37.00	47.00	47.00	2,470.00

The allocation factors should be all the same for the first 4 columns, the next 2 columns should also have the same allocations factors. Once all the allocation factors have been entered the form should be saved then closed.

S

# PCR

- **Program Cost Report**
  - **PCR** displays data by goal
    - Direct Charge
    - Allocated Costs
    - Central Administration
    - Other Costs
  - No manual entries are needed/required to complete from PRC
    1. Once the allocation factors have been entered into PCRAF and PCRAF is saved, all the information will flow into PCR

# PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	27,093.50	0.00	27,093.50	1,220.73		28,314.23
1110	Regular Education, K-12	33,933,888.43	13,939,599.53	47,873,487.96	3,186,993.88		51,060,481.84
3100	Alternative Schools						0.00
3200	Continuation Schools						1,101,093.28
3300	Independent Study C						0.00
3400	Opportunity Schools						97,866.30
3550	Community Day Sch						300,970.50
3700	Specialized Seconda						0.00
3800	Vocational Educatio						0.00
4110	Regular Education, A						0.00
4610	Adult Independent S						0.00
4620	Adult Correctional E						0.00
4630	Adult Vocational Ed						0.00
4760	Bilingual						0.00
4850	Migrant Education						1,418,133.19
5000-5999	Special Education	5,011,173.25	2,701,790.47	7,712,963.72	347,516.07		8,060,479.79
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,035,979.22	0.00	1,035,979.22	46,677.18		1,082,656.40
8500	Child Care and Development Services	8,613.48	0.00	8,613.48	388.09		9,001.57
<b>Other Costs</b>							
----	Food Services					222.46	222.46
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					8,313.84	8,313.84
----	Other Outgo					5,122,523.88	5,122,523.88
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	207,497.70		207,497.70
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	40,781,654.79	17,538,839.41	58,320,494.20	2,835,191.78	5,131,060.18	66,286,746.16

**NO MANUAL ENTRY  
NECESSARY. SAVE PCRAF  
first then open and save PCR**

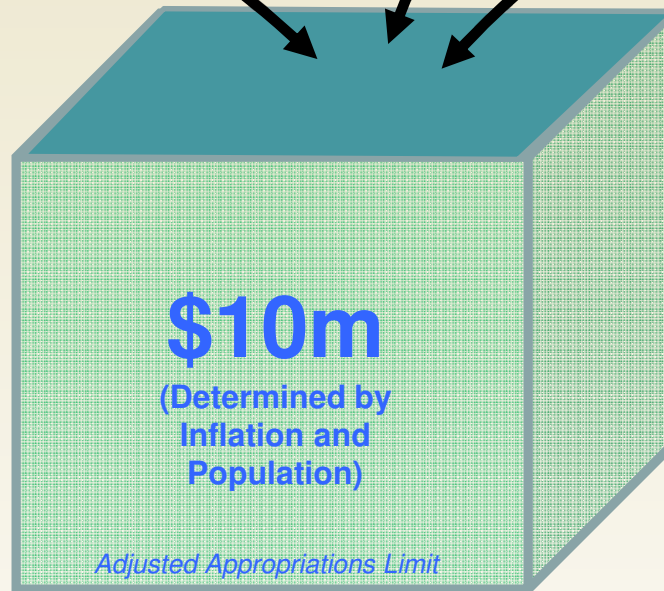


**GANN Limit  
Indirect Cost  
Form SEMA(B)**

# GANN LIMIT

What is GANN Limit?

\*State Aid  
\$6m



\*Interest Income  
\$50k

\*Property Tax  
\$1m

Adjusted Appropriations Limit  $\geq$  \*Appropriations Subject to the Limit

# GANN LIMIT

## Form GANN

- Must be completed with submission of Unaudited Actuals
- Automatically Gathers Data
  - General Ledger, Attendance, Revenue Limit self extracting
  - Prior Year Form GANN preloaded
- Adjustment Columns available for prior year corrections
  - Need to be explained at the bottom of form
- **You must input data in Section C Line 19**
  - **Enter expenditures in funds 01, 09, and 62 object 3311 and 3312**
  - Do **NOT** input expenditures in objects 3301 and 3302 as the form states – this is because our county codes Medicare to 3311 and 3312
- **Input data in lines 26 thru 31 and lines 33 and 35**
  - Data must be manually entered since SACS cannot identify funds as a result of the enacted flexibility provision enacted by SBX34
  - Go to Principal Apportionment website for amounts

Unaudited Actuals  
Fiscal Year 2011-12

Kern County

School District Appropriations Limit Calculations

Form GANN

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			Medicare amounts must be entered			Medicare amounts must be entered
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	9,766,594.92		9,766,594.92	10,513,091.00		10,513,091.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	25,136.90		25,136.90	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	381,969.00		381,969.00	575,000.00		575,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	10,173,700.82	0.00	10,173,700.82	11,088,091.00	0.00	11,088,091.00

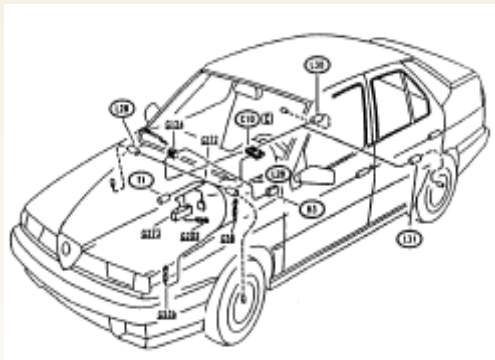
# INDIRECT COST

## What are indirect costs?

Indirect costs are agency-wide, general management costs (i.e., activities for the direction and control of the agency as a whole). General management costs consist of administrative activities necessary for the general operation of the agency, such as accounting, budgeting, payroll preparation, personnel services, purchasing, and centralized data processing.

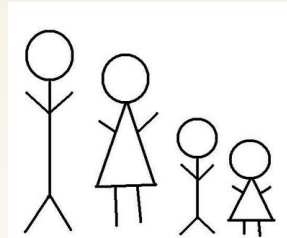
### Materials & Supplies

Product



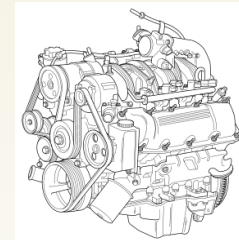
### Staff and Students

Facilitators and Users



### Assurances

Processing



Program

Indirect Cost

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000)

219,828.84

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

Enter \$ amt here if any

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Example: Payroll Services Clerk (Contracted with agency for 1 year for additional payroll support to assist payroll with 3 years of audit corrections and findings ≈ 1 FTE)

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

19,914,675.42

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

1.10%

## Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

### A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8199 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

Enter \$ amt here if any

### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

Need to put a \$ value here or you will get a TRC Error. You can use \$0 if it doesn't apply.

Must enter a \$ value here

<b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>	
<b>A. Indirect Costs</b>	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	640,220.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	242.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	33,557.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	674,021.07
9. Carry-Forward Adjustment (Part IV, Line F)	(95,947.80)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	578,073.27
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,058,274.18
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,887,304.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,836,364.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	322,871.45
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	345,660.66
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,064.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,017,151.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	52,690.42
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,274,558.98
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	23,799,940.30
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)</b>	2.83%
<b>D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)</b>	2.43%

**Page 2 requires no manual data input.** Everything extracts primarily from Funds 01, 09, 62 and from page 1 and page 3 of this Indirect Cost Rate Worksheet/Supplemental Form

**What your indirect rate will be in 2 years if you have no adjustment that needs to be applied**

**Your adjusted Indirect Cost Rate based on your selection on Part IV Section E (Page 3)**



**Part IV - Carry-forward Adjustment**

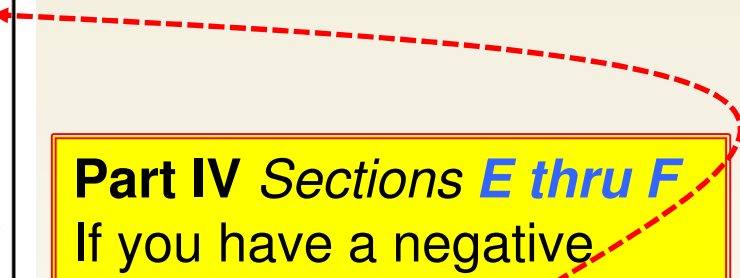
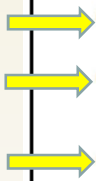
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	674,021.07
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(578,685.44)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (1.61%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.61%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.27%) times Part III, Line B18); zero if positive	(287,843.41)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(287,843.41)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.62%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-143,921.71) is applied to the current year calculation and the remainder (\$-143,921.70) is deferred to one or more future years:	2.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-95,947.80) is applied to the current year calculation and the remainder (\$-191,895.61) is deferred to one or more future years:	2.43%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(95,947.80)

**PART IV Sections A thru D**  
Require no manual input

**Part IV Sections E thru F**  
If you have a negative adjustment on Line C2, you must chose one of the 3 options in *Section E!*



Unaudited Actuals  
2010-11 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

Form ICR

Approved indirect cost rate: 1.61%  
Highest rate used in any program: 2.27%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	511,787.68	8,239.34	1.61%
01	3011	290.00	4.67	1.61%
01	3200	474,807.27	1,500.66	0.32%
01	3205	616,742.19	7,948.81	1.29%
01	3310	513,346.68	11,636.32	2.27%
01	3313	12,012.21	91.79	0.76%
01	3315	17,140.67	116.33	0.68%
01	3319	707.74	0.26	0.04%
01	3320	35,028.34	232.66	0.66%
01	3550	4,474.84	72.04	1.61%
01	4035	50,324.09	810.22	1.61%
01	4045	17,965.32	289.24	1.61%
01	4047	9,724.00	156.56	1.61%
01	4110	13,209.16	212.67	1.61%
01	4201	18,470.81	246.47	1.33%
01	4203	12,818.54	257.29	2.01%
01	6010	328,442.57	5,243.43	1.60%
01	6286	6,722.82	148.77	2.21%
01	6500	2,334,982.20	34,415.46	1.47%
01	7010	5,314.81	85.57	1.61%
01	7090	186,620.31	2,964.06	1.59%
01	7230	828,839.56	13,333.81	1.61%
01	7240	182,059.16	2,880.68	1.58%
01	8150	665,031.95	10,698.70	1.61%
13	5310	1,274,558.98	24,240.83	1.90%

**Recap of rates charged to each program after you calculate indirect cost. If you make adjustments to your restricted resource expenses after you have already calculated and expensed your indirect cost rate, the differences will show here.**

# INDIRECT COST

- Steps on how to calculate indirect cost
  1. Multiple ways in QCC/QSS system on how to pull the numbers to compute the calculation
    1. Board Financial Report
    2. General Ledger Report
  2. The concept is the same for all resources
    1. **Eligible Expenditures objects 1000-5999 except 5100**
    2. Some resources have a maximum allowable amount  
Example: EIA Resource 7090/7091 has a maximum allowable amount of 3% or the district's approved indirect cost rate, whichever is less

# INDIRECT COST

- Multiply the allowable expenditures in each resource by the allowable indirect cost rate

Resource	Expenses Allowed	x	Indirect Rate	=	Total Indirect Charge
3010	\$10,000		4.01%		\$401

## 4. Cash Transfer in QCC/QSS

You **DO NOT** have to post the items in red. This is used for **illustrative purposes ONLY** to show you the other side to balance this equation

SACS	DEBT (DR)	CREDIT (CR)
01-0000-0-7310.00-0000-7210-000-00-000-0000		\$401
01-3010-0-7310.00-0000-7210-000-00-000-0000	\$401	
01-0000-0-9110.00-0000-0000-000-00-000-0000	\$401	
01-3010-0-9110.00-0000-0000-000-00-000-0000		\$401

File Options



Main Selection\* Accounts\* District(s)

### Request Financial Statement

District: 66 ROSEDALE UNION SCHOOL DISTRICT

From date: 07/01/2011 To date: 06/30/2012

Report title:

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

Restricted field: RE - RESOURCE

Break By RESOURCE:

Report:  Request Financial Statement (GLD400)  Request Board Financial Statement (GLD500)

**EXAMPLE TO FIND EXPENSES USING BOARD FINANCIAL REPORT**



# SEMA / SEMB

## Report SEMA/SEMB

### Information necessary to complete this report

1. District's unduplicated pupil count for 2010-11 and 2011-12
  - <http://kern.org/finance/district-advisory-services/tools-resources/funding-information/>
2. Any audit adjustments or restatements to special education expenditures or fund balance from the previous year (look to your SACS2012ALL data objects 9793 and 9795)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education (Goal 5070)	Special Education (Goal 5080)	Spec. Education, Ages 5-22 (Goal 5090)	Adjustments*	Total	
	<b>UNDUPLICATED PUPIL COUNT</b>								631	
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	598,850.27	0.00	0.00			42.60		2,705,272.71	
2000-2999	Classified Salaries	326,183.44	0.00	0.00			11.34		1,056,773.27	
3000-3999	Employee Benefits	406,994.58	0.00	0.00			91.44		1,594,288.53	
4000-4999	Books and Supplies	101,043.51	0.00	0.00			21.36		138,495.92	
5000-5999	Services and Other Operating Expenditures	55,970.77	0.00	0.00			87.26		112,713.92	
6000-6999	Capital Outlay	0.00	0.00	0.00			0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00			0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,489,042.57	0.00	0.00	89,550.57	216,881.38	877,615.83	2,934,454.00	0.00	5,607,544.35
7310	Transfers of Indirect Costs	3,707.69	0.00	0.00	0.00	0.00	0.00			3,707.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	1,377,751.76								1,377,751.76
	Total Indirect Costs and PCR Allocations	1,381,459.45	0.00	0.00	0.00	0.00	0.00	0.00		1,381,459.45
	<b>TOTAL COSTS</b>	<b>2,870,502.02</b>	<b>0.00</b>	<b>0.00</b>	<b>89,550.57</b>	<b>216,881.38</b>	<b>877,615.83</b>	<b>2,934,454.00</b>	<b>0.00</b>	<b>6,989,003.80</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	9,000.00	0.00	0.00	0.00	66,680.00	0.00	235,988.77		311,668.77
2000-2999	Classified Salaries	56,488.61	0.00	0.00	0.00	26,812.83	250,571.41	344,712.45		678,585.30
3000-3999	Employee Benefits	14,959.57	0.00	0.00	0.00	7,108.15	66,740.05	219,089.34		307,897.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	70.00	0.00	0.00	0.00	1,080.00	0.00	0.00		1,150.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	80,518.18	0.00	0.00	0.00	101,680.98	317,311.46	799,790.56	0.00	1,299,301.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>80,518.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101,680.98</b>	<b>317,311.46</b>	<b>799,790.56</b>	<b>0.00</b>	<b>1,299,301.18</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>1,299,301.18</b>

**Manual Data Input** — Key in your current year Unduplicated Pupil Count number. You can find this on the District Advisory Web under Funding Information



2009-10 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet and the Local Expenditures section		4,990,069.32	1,285,256.27
2. Enter audit adjustments from SACS2011ALL data, (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		Enter Audit Adjustment Only	Enter Audit Adjustment Only
3. Enter restatements of expenditures from SACS2011ALL data, (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		Enter Audit Adjustment Only	Enter Audit Adjustment Only
4. Enter any other adjustments		Enter Audit Adjustment Only	Enter Audit Adjustment Only
5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)		4,990,069.32	1,285,256.27
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count from 2009-10 Expenditures by LEA		631.00	
2. Enter any adjustments not included in line 1			
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)		631.00	

**Manual Data Input** — Key in your information from last years SEMA report. You will need to find the 2010-11 SEMA report submitted last year

**Manual Data Input** — Use this if you had an audit adjustments only!

**Manual Data Input** — Input your unduplicated pupil count from 2010-11

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2011-12 Expenditures by LEA (LE-CY) and the 2010-11 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.**

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Select Option 1

Local expenditures only

Or Select Option 2

(must use if Option 1 fails the MOE test)

**SECTION 1**

**Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

**Manual Data Input** — Used to lower prior year MOE standard (only fill out if applicable/necessary)

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**SECTION 2**

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

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

Manual Data Input

— Used to lower prior year MOE standard (only fill out if applicable/necessary)

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

# All Data on this page self extracts –

check if your district passes its MOE (either one or both numbers in Column C must be positive to pass test)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Total special education expenditures
2. Less: Expenditures paid from federal sources
3. Expenditures paid from state and local sources  
 Less: Exempt reduction(s) from SECTION 1  
 Less: 50% reduction from SECTION 2  
 Net expenditures paid from state and local sources
4. Special education unduplicated pupil count
5. Per capita state and local expenditures (A3/A4)

Column A	Column B	Column C
Actual Expenditures FY 2010-11 (LE-CY Worksheet)	Actual Expenditures FY 2009-10 (LE-PY Worksheet)	Difference (A - B)
	90,069.32	
	0.00	
	0.00	
	90,069.32	699,633.30
	631	
	7,009.10	1,108.77

You will need to go onto to Test B if you do not pass Test A (if both numbers in column C are negative, you did not pass Test A and need to move onto Test B)

If one or both of the differences in lines A3 and A5, Column C, are greater than prior year's net state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures, in total or per capita, Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met. Part B must be completed.



# Form CEA

# Form CEA Current Expense Formula Minimum Classroom Compensation

- Districts comply with EC 41372
- Requires that schools expend a minimum portion of their cost of education to classroom teacher and aide salaries, plus associated benefits

# Form CEA

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,345,468.84	301	0	303	10,345,468.84	305	166,933.09		307	10,178,535.75	309
2000 - Classified Salaries	2,708,075.98	311	0	313	2,708,075.98	315	237,538.37		317	2,470,537.61	319
3000 - Employee Benefits (Excluding 3800)	4,955,595.34	321	498,889.00	323	4,456,706.34	325	168,291.19		327	4,288,415.15	329
4000 - Books, Supplies Equip Replace. (6500)	816,484.71	331	0	333	816,484.71	335	96,587.35		337	719,897.36	339
5000 - Services... & 7300 - Indirect Costs	1,462,757.34	341	0	343	1,462,757.34	345	145,257.30		347	1,317,500.04	349
				TOTAL	19,789,493.21	365			TOTAL	18,974,885.91	369

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

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

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



# Form CEA

- Excludes certain expenditures: food services, community services, retiree benefits, facilities acquisition and construction
- The excluded expenditures are shown in column 2 based on goals, functions, and objects (goals 7100-7199, 8100, functions 3700, 8500, objects 3701-3702)

# Form CEA

## Current Expense Formula

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	10,345,468.84	301	0	303	10,345,468.84	305	166,933.09		307	10,178,535.75	309	
2000 - Classified Salaries	2,708,075.98	311	0	313	2,708,075.98	315	237,538.37		317	2,470,537.61	319	
3000 - Employee Benefits (Excluding 3800)	4,955,595.34	321	498,889.00	323	4,456,706.34	325	168,291.19		327	4,288,415.15	329	
4000 - Books, Supplies Equip Replace. (6500)	816,484.71	331	0	333	816,484.71	335	96,587.35		337	719,897.36	339	
5000 - Services... & 7300 - Indirect Costs	1,462,757.34	341	0	343	1,462,757.34	345	145,257.30		347	1,317,500.04	349	
TOTAL					19,789,493.21	365			TOTAL		18,974,885.91	369

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

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

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

# Form CEA

- Expenditures for transportation, lottery, nonpublic schools are included in current expense but not in minimum classroom compensation
- The excluded expenditures are shown in column 4a based on those functions and resource (function 3600, 1180, resource 1100)

# Form CEA

## Current Expense Formula

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,345,468.84	301	0	303	10,345,468.84	305	166,933.09		307	10,178,535.75	309
2000 - Classified Salaries	2,708,075.98	311	0	313	2,708,075.98	315	237,538.37		317	2,470,537.61	319
3000 - Employee Benefits (Excluding 3800)	4,955,595.34	321	498,889.00	323	4,456,706.34	325	168,291.19		327	4,288,415.15	329
4000 - Books, Supplies Equip Replace. (6500)	816,484.71	331	0	333	816,484.71	335	96,587.35		337	719,897.36	339
5000 - Services... & 7300 - Indirect Costs	1,462,757.34	341	0	343	1,462,757.34	345	145,257.30		347	1,317,500.04	349
TOTAL					19,789,493.21	365	TOTAL		18,974,885.91	369	

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

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

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

# Form CEA

- Column 4b allows for manual entry if applicable resources are not extracted in column 4a. \*\*\*If any number is entered in 4b, even “0”, that number will replace the number in 4a
- Column 5 is the base cost of education

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>		Object	EDP No.
1.	Teacher Salaries as Per EC 41011. ....	1100	8,894,057.02 375
2.	Salaries of Instructional Aides Per EC 41011. ....	2100	330,053.83 380
3.	STRS. ....	3101 & 3102	723,853.76 382
4.	PERS. ....	3201 & 3202	37,812.19 383
5.	OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	152,393.32 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	1,901,222.34 385
7.	Unemployment Insurance. ....	3501 & 3502	65,482.03 390
8.	Workers' Compensation Insurance. ....	3601 & 3602	47,733.68 392
9.	OPEB, Active Employees (EC 41372). ....	3751 & 3752	59,735.70 393
10.	Other Benefits (EC 22310). ....	3901 & 3902	0 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		12,212,343.87 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0 396
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		213.59 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		0 396
14.	TOTAL SALARIES AND BENEFITS. ....		12,212,130.28 397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		64.36% 398
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

# Form CEA

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	00.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	18,974,885.91
5. Deficiency Amount (Part III, Line 3 times Line 4)	0

# Form CEA

- Column 5 in Part 1 is the denominator
- Line 14 in Part 2 is the numerator
- Minimum percentage required: 60% for elementary, 55% for unified, 50% for high school
- Part 3 line 3 should be zero



# Form CEA

- If line 3 is greater than zero, check to see if your district qualifies for an exemption (EC 41374)
- If not exempt, waiver will need to be submitted to the county office

# Form L Lottery

# Form L Lottery

- Required to report annual expenditures of lottery funds to the Governor and the legislature
- LEAs receiving/expending state lottery revenues are required to report

# Form L Lottery

- Resource 1100 – Must be used for instructional purposes for students, can be spent on salaries and benefits for direct instruction personnel
- Can not be used for acquisition of real property, construction, research or any other non-instructional purpose

# Form L Lottery

- Resource 6300 – Must be spent on basic instructional materials, textbooks, technology based materials, testing materials, media materials
- Can not be used for field trips or equipment

# Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	348,822.99		190,459.26	539,282.25
2. State Lottery Revenue	8560	313,582.71		52,974.41	366,557.12
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		662,405.70	0.00	243,433.67	905,839.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	166,733.09			166,733.09
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	52,419.58			52,419.58
4. Books and Supplies	4000-4999	34,705.22		5,650.27	40,355.49
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	41,593.87			41,593.87
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		295,451.76	0.00	5,650.27	301,102.03
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)	979Z	366,953.94	0.00	237,783.40	604,737.34
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4.5(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

# Form CA

# Form CA

## Unaudited Actuals Certification

- Official signature page for the unaudited actuals report submission
- Summary page provides a quick look of critical data elements that could have fiscal implications on next fiscal year



Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.36%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	0
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	0
	Adjusted Appropriations Limit	46.114.250.39
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	18.105.755.37
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	4.20%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	661.560.94
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	0

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed \_\_\_\_\_ Date of Meeting:   
Clerk/Secretary of the Governing Board  
(Original signature required)

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone

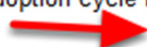

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

  **Dual**  **Single**   
( \_\_ ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

# Capital Assets

# Capital Assets

- Form ASSET – Schedule of Capital Assets
  - Non Depreciated Activities
    - Land
    - Work In Progress
  - Depreciated Activities
    - Improvements
    - Buildings
    - Equipment
  - Accumulated Depreciation
    - Improvements
    - Buildings
    - Equipment

# Form ASSET

# Form ASSET

- Unaudited Balance July 1<sup>st</sup> - last year's balances from your unaudited actuals
- Audit Adjustments/Restatements
- Audited Balance July 1<sup>st</sup> – will match your audit report
- Increases
- Decreases
- Ending Balance June 30<sup>th</sup>

# Form ASSET – cont.

- Unaudited Balance
  - Extracted
  - No manual input is allowed
- Audit Adjustments/Restatements
  - Capital Assets
    - Increases = positive number
    - Decreases = negative number
  - Accumulated Depreciation
    - Increases = negative number
    - Decreases = positive number
- Audit Balance – calculation

# Form Asset – cont.

- Increases
  - Purchases of land, buildings, and equipment
  - Improvements to sites and buildings
  - Buildings – Work in Progress Projects Completed
  - Work in Progress – Projects not Completed
- Decreases
  - Work in Progress Projects Completed (shifted to buildings or improvements of sites)
  - Items sold, damaged or salvaged



# Fixed Assets

- Buildings, site improvements, land with a total value of \$5,000 to unlimited (check Board Policy)
- Useful life greater than one (1) year
- Normally repaired not replaced
- Reported in objects 61xx to 62xx and/or Function 8500 (all Funds)
- Work in Progress – review for correct amount
  - once complete move to Capital Assets

# Fixed Assets Audit Example

## NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2010

	Balance 7/1/09	Additions	Deductions	Balance 6/30/10
Capital assets not being depreciated				
Land	\$ 10,811,019	\$ -	\$ -	\$ 10,811,019
Work in progress	11,172,620	1,364,239	9,266,741	3,270,118
<b>Total capital assets not being depreciated</b>	<b>21,983,639</b>	<b>1,364,239</b>	<b>9,266,741</b>	<b>14,081,137</b>
Capital assets being depreciated				
Buildings	85,590,212	9,173,157	-	94,763,369
Improvements of sites	10,763,860	201,738	-	10,965,598
Equipment	8,282,211	315,609	-	8,597,820
<b>Total capital assets being depreciated</b>	<b>104,636,283</b>	<b>9,690,504</b>	<b>-</b>	<b>114,326,787</b>
Less: Accumulated depreciation				
Buildings	18,802,235	2,346,107	-	21,148,342
Improvements of sites	3,427,077	466,604	-	3,893,681
Equipment	5,335,115	531,476	-	5,866,591
<b>Total accumulated depreciation</b>	<b>27,564,427</b>	<b>3,344,187</b>	<b>-</b>	<b>30,908,614</b>
<b>Total capital assets being depreciated, net</b>	<b>77,071,856</b>	<b>6,346,317</b>	<b>-</b>	<b>83,418,173</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 99,055,495</b>	<b>\$ 7,710,556</b>	<b>\$ 9,266,741</b>	<b>\$ 97,499,310</b>

# Fixed Assets Form ASSET Example

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Capital assets not being depreciated:						
Land	10,811,019.01		10,811,019.01			10,811,019.01
Work in Progress	3,270,118.61		3,270,118.61			3,270,118.61
Total capital assets not being depreciated	14,081,137.62	0.00	14,081,137.62	0.00	0.00	14,081,137.62
Capital assets being depreciated:						
Land Improvements	10,965,597.69		10,965,597.69			10,965,597.69
Buildings	94,763,368.47		94,763,368.47			94,763,368.47
Equipment	8,597,820.24		8,597,820.24			8,597,820.24
Total capital assets being depreciated	114,326,786.40	0.00	114,326,786.40	0.00	0.00	114,326,786.40
Accumulated Depreciation for:						
Land Improvements	(3,893,680.97)		(3,893,680.97)			(3,893,680.97)
Buildings	(21,148,343.60)		(21,148,343.60)			(21,148,343.60)
Equipment	(5,866,588.69)		(5,866,588.69)			(5,866,588.69)
Total accumulated depreciation	(30,908,613.26)	0.00	(30,908,613.26)	0.00	0.00	(30,908,613.26)
Total capital assets being depreciated, net	83,418,173.14	0.00	83,418,173.14	0.00	0.00	83,418,173.14
Governmental activity capital assets, net	97,499,310.76	0.00	97,499,310.76	0.00	0.00	97,499,310.76

If this column does not match your audit report make adjustments in the next column

this column should now match your audit report

make appropriate changes to reflect current year activities

# ASSET Crosswalk for Conversion Entries

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Record the following Form ASSET column data in each of these conversion entries:

1. Audited Balance – BB001
2. Additions to Capital Assets – CE001, CE004, CD011
3. Decreases to Capital Assets – CE005, CE011
4. Additions to Depreciation – CE012
5. Decreases to Depreciation – CE004

# Schedule of Long Term Liabilities

- GO Bonds
- State School Building Loans
- COPS- Certificates of Participation
- Capital Leases
- Lease Revenue Bonds
- Other General Long Term Debt (CFDs)
- Post Employment Benefits
- Compensated Absences

# Form DEBT

# Form DEBT

- Unaudited Balance July 1<sup>st</sup> - last year's balances from your unaudited actuals
- Audit Adjustments/Restatements
- Audited Balance July 1<sup>st</sup> – will match your audit report
- Increases
- Decreases
- Ending Balance June 30<sup>th</sup>
- Amounts Due Within One Year

# Form DEBT – cont.

- Start with last year's audit report balances for each category
- Increase
  - New issuances or refinances
  - New Capital Leases
  - New liabilities or compensated absences or post employment benefits
- Decreases
  - Principal payments
  - Refinances
- Balances are principal only – no interest



# Crosswalk for Conversion Entries

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Record the following Form DEBT column data in each of these conversion entries:

1. Audited Balance – BB002
2. Increases to Debt – CE003, CE009 (Compensated Absences), CD021 (OPEB debt)
3. Decreases to Debt – CE002, CE009 (Compensated Absences), CD021 (OPEB debt)

***If done correctly the Ending Balance column will match the Statement of Net Assets***

# GASB 54 – Fund Balance Reporting

- Background: To address issues related to how fund balance was being reported
- Objective: To improve the usefulness, and understandability, of governmental fund balance information
- Affects only the Governmental Funds of the school district (SACS Funds 01-60)

# GASB 54

# GASB 54 – cont.

- Components of Ending Fund Balance

## Restricted Funds

1. Nonspendable
2. Restricted

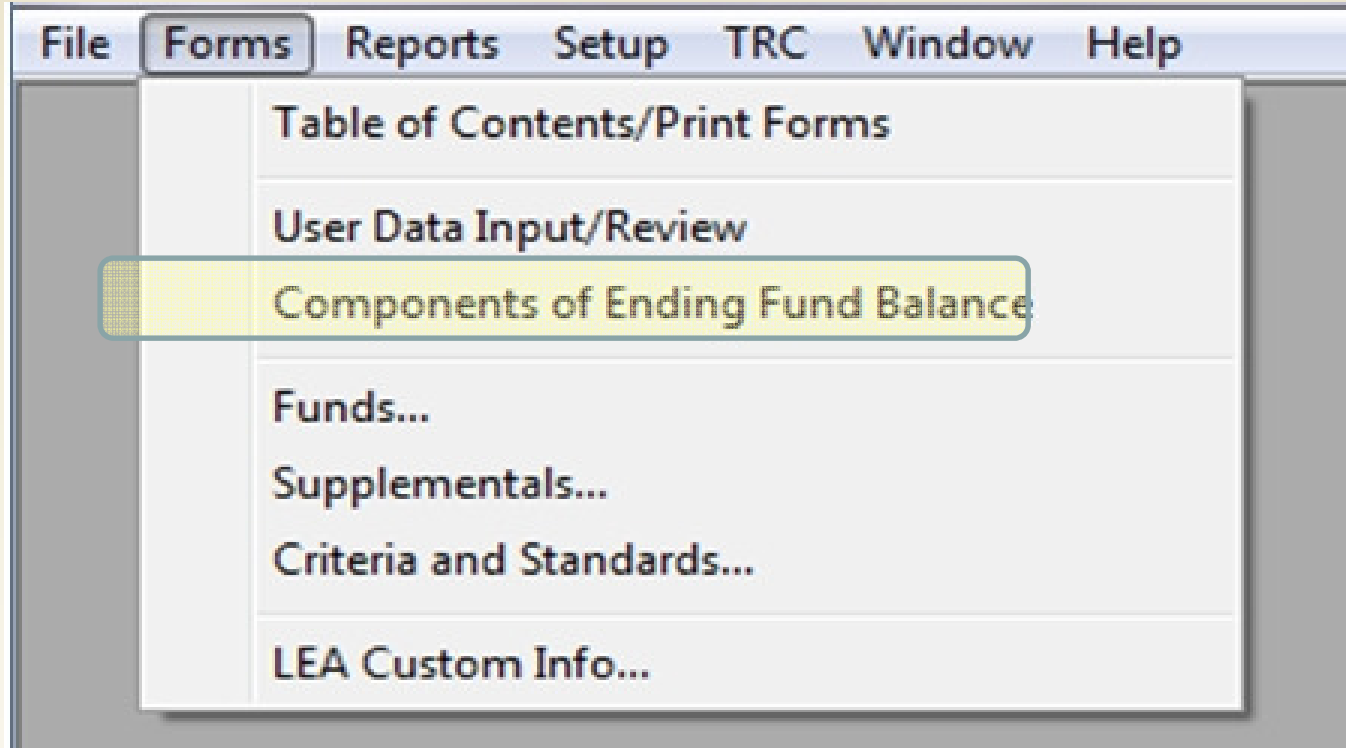
## Unrestricted Funds

3. Committed
4. Assigned
5. Unassigned

# Components of Ending Fund Balance

Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00
b) Restricted				
	9740	0.00	0.00	0.00
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00
d) Assigned				
Other Assignments	9780	0.00	0.00	0.00
e) Unassigned/unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00

# SACS Input



# SACS Input – cont.



2011-12 Estimated Actuals Fund: 01 Resource: 0000 Unrestricted  
 2011-12 Estimated Actuals Fund: 01 Resource: 1300 Class Size Reduction, Grades K-3  
 2011-12 Estimated Actuals Fund: 01 Resource: 6300 Lottery: Instructional Materials  
 2011-12 Estimated Actuals Fund: 01 Resource: 6500 Special Education

**Fund: 01 General Fund**  
**Resource: 0000 Unrestricted**

Description	Object	2011-12 Estimated Actuals
<b>Ending Fund Balance</b>	979Z	1,699,671.10
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	0.00
Unassigned/Unappropriated	9790	1,699,671.10

You will fill in  
 each of the  
 categories  
 that applies  
 to your  
 District.

# GASB 34





# SACS Software User Guide

