



Year-End Closing

August 11, 2023

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

SUBJECT: Unaudited Actuals Financial Reporting (All Districts)

The following items are to be included as part of the Unaudited Actuals financial reporting requirements:

Submit all items applicable for your district:

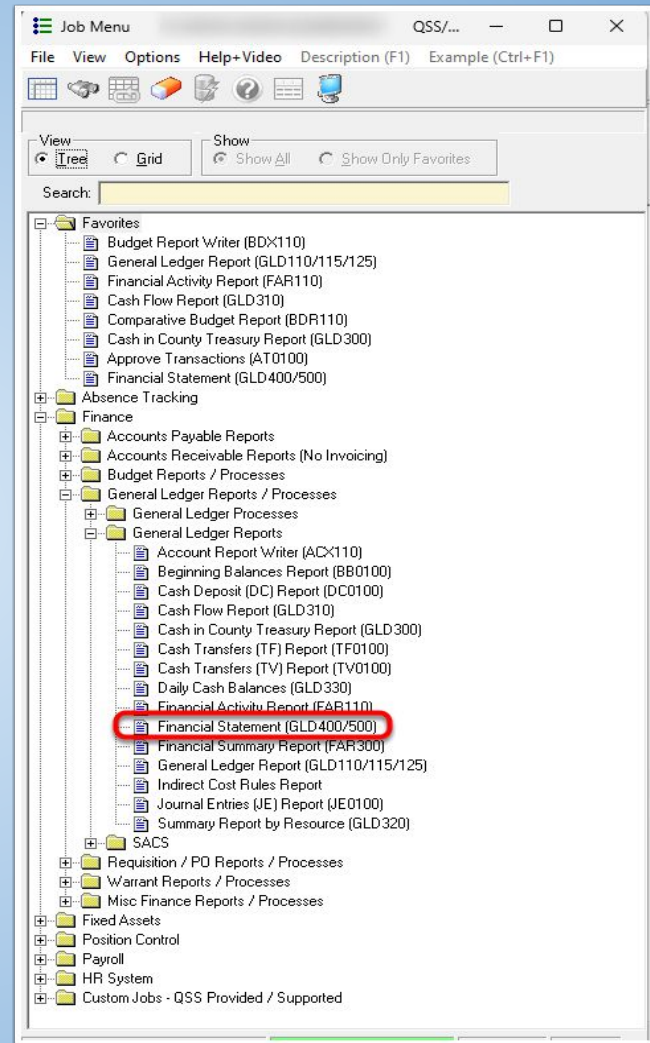
- ✓ All Fund Forms - Printed in portrait format
- ✓ Form CA – District Certification with original signature
- ✓ Form A – Average Daily Attendance
- ✓ Form ASSET – Schedule of Capital Assets
- ✓ Form CAT – Categorical Programs Revenues and Expenditures
- ✓ Form CEA – Current Expense Formula - Actuals
- ✓ Form DEBT – Schedule of Long-Term Liabilities
- ✓ Form GANN – Appropriations Limit Calculations
- ✓ Form ICR – Indirect Cost Rate Worksheet
- ✓ Form L – Lottery Report
- ✓ Form ESMOE – Every Student Succeeds Act Maintenance of Effort
- ✓ Form PCR – Program Cost Report
- ✓ Form PCRAF – PCR Schedule of Allocation Factors
- ✓ Form SEMA – Special Education MOE, Actual vs. Actual
- ✓ Form SEMB – Special Education MOE, Actual vs. Budget
- ✓ Form SIAA – Summary of Interfund Activities - Actuals
- ✓ Form TC – Table of Contents
- ✓ One printed copy of the Technical Review Checklist (TRC) with all exceptions cleared.
- ✓ Promote "Official" SACS Unaudited Actuals data through the SACS Web System

DUE DATE: Unaudited Actuals financial reports are due to the county office (Attention: Matthew Hughes) no later than **September 15, 2023**.

RECONCILING BOARD FINANCIAL SUMMARY

In QCC Job Menu, open Finance>General
Ledger Reports/Processes>General Ledger
Reports

Financial Statement (GLD400/500)



Make sure to click on “Break By Resource” so that the report shows a balance sheet for each individual resource.

Request Financial Statement (GLDSB45) QSS/...

File Options

Main Selection* Accounts District(s)

Request Financial Statement

District: 01

From date: 07/01/2024 To date: 06/30/2024

Report title:

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

Restricted field: BF - RESOURCE

Break By RESOURCE: ☒

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

Usersec: Y1 \$DIST 97 N Yr:2025 Dist:01 Site:0 7/10/2024 8:23 AM

UNRESTRICTED/RESTRICTED COMBINED		FOR PERIOD: 07/01/2023 - 06/30/2024		FUND: 01 GENERAL FUND		RESOURCE: 0000 NO REPORTING REQUIREMENT	
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE			
FUND RECONCILIATION							
ASSETS AND LIABILITIES :							
9110	CASH IN COUNTY TREASURY	10,031,225.31	6,487,840.05	16,519,065.36			
9130	REVOLVING CASH ACCOUNT	5,000.00	.00	5,000.00			
9200	ACCOUNTS RECEIVABLE	3,628.60	1,512.59-	2,116.01			
9310	DUE FROM OTHER FUNDS	407,677.90	.00	407,677.90			
9500	ACCOUNTS PAYABLE	1,759,124.88-	1,753,812.90	5,311.98-			
9505	REFUND CLEARING ACCOUNT	28,868.37	.00	28,868.37			
9506	Stale Dated Warrant Liability	175,128.61-	9,009.00-	184,137.61-			
9509	ACCOUNTS PAYABLE SET UP		583,091.68-	583,091.68-			
9510	ACCOUNTS PAYABLE CURRENT LIAB	197,462.69-	43,865.85-	241,328.54-			
9518	CURRENT LIABILITIES H & W	667.64	11.35	678.99			
9519	CURRENT LIABILITIES S.U.I.	32,037.68-	32,684.86	647.18			
9520	CURRENT LIABILITIES W/C	49,136.73-	8,870.88-	58,007.61-			
9550	SISC III MONTHLY HEALTH PAYMEN	623,374.42-	39,070.43	584,303.99-			
9560	DEFERRED PAYROLL OPTION	4,276.05-	.00	4,276.05-			
9568	STRS Contribution Refunds	1,846.56-	931.06-	2,777.62-			
9610	DUE TO OTHER FUNDS	5,441,667.47-	.00	5,441,667.47-			
* NET YEAR TO DATE FUND BALANCE * *		2,193,012.73 *	7,666,138.53 *	9,859,151.26 *			
9791	FUND BAL-BEGINNING BALANCE	2,193,012.73-	.00	2,193,012.73-			
* EXCESS REVENUES (EXPENDITURES) * *		.00 *	7,666,138.53 *	7,666,138.53 *			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	35,837,724.00	446,624.00	36,284,348.00	41,342,747.61	5,058,399.61-	113.94
B.	EXPENDITURES	32,627,591.77	595,509.44	33,223,101.21	33,676,609.08	453,507.87-	101.36
C.	EXCESS REVENUES (EXPENDITURES)	3,210,132.23	148,885.44-	3,061,246.79	7,666,138.53	4,604,891.74-	250.42
D.	OTHER FINANCING SOURCES (USES)	3,698,867.42-	529,513.80-	4,228,381.22-	.00	4,228,381.22-	0.00
E.	NET CHANGE IN FUND BALANCE	488,735.15-	678,399.24-	1,167,134.43-	7,666,138.53	8,833,272.96-	0.00
F. FUND BALANCE :							
	BEGINNING BALANCE (9791)	2,193,012.73	.00	2,193,012.73	2,193,012.73	.00	100.00
	AUDIT ADJUSTMENTS (9793)	.00	.00	.00	.00	.00	NO BDGT
	OTHER RESTATEMENTS (9795)	.00	.00	.00	.00	.00	NO BDGT
	ADJUSTED BEGINNING BALANCE	2,193,012.73	.00	2,193,012.73	2,193,012.73	.00	100.00
G.	ENDING BALANCE	1,704,277.54	678,399.24-	1,025,878.30	9,859,151.26	8,833,272.96-	961.04

- 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)

*Accounts that need to be reconciled to \$0 at June 30th

- 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 (9610)

*Accounts that need to be reconciled to \$0 at June 30th

The most common accounts that districts will reconcile for year-end close are accounts receivable and accounts payable. At the end of every year monies that are earned by June 30th, but not yet received (AR), need to be booked in the GL as an accrual entry. The same is true for monies that are needed to be paid for supplies or services (AP) provided in the year being closed. Accrual entries help to match the correct revenues and expenditures in the periods in which they were earned or expended.



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
9120	UNDEPOSITED CASH ACCOUNT	18,888.88	.00	18,888.88
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 *

In this example, the amount set up in the old year for accounts receivable was \$543,010.65 and the amount that has come in is \$292,826.19. That leaves a balance of \$250,184.46 that remains outstanding from the prior year.

Step 1 is to run a detail general ledger on the set-up account (9209, 9509, 9599, and 9299) in the old year. For example, if you are closing FY24-25, you will need to run a detail general ledger on account 9209, from FY23-24.

In order to determine what items of the original amount set up amounts still have not been collected, you will need to run the detail on account 9200, in the new year (FY24-25). The amount in the new year will be \$292,826.19. When you compare the old year report with the new year report, the difference will make up the \$250,184.46.

07/01/2010 TO 06/30/2011

FUND :01 GENERAL FUND

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FD-RESC-Y-OBJT.SG-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT
9209	ACCOUNTS RECEIVABLE SET UP			
	BALANCE FORWARD 07/01/2010		0.00	0.00
06/30/2011	TF 974960	01-0000-0-9209.00-0000-0000-000-00-000-0000	26,508.37	0.00
	4TH QTR INT REC @0.769%/JL			
06/30/2011	ER 110020	01-7230-0-8699.00-0000-0000-000-00-000-7231	268,838.30	0.00
	BUS EXHAUST RETROFIT PRGM			
06/30/2011	TF 110192	01-9019-0-9209.00-0000-0000-000-00-000-0000	155,471.41	0.00
	CLEAR A/R			
06/30/2011	TF 110212	01-9015-0-9209.00-0000-0000-000-00-000-0000	0.00	0.01
	CLEAR A/R			
06/30/2011	ER 110042	01-9019-0-8699.00-0000-0000-000-00-000-0000	40,878.70	0.00
	K-12 ED TECH VOUCHER			
06/30/2011	ER 110041	01-9015-0-8699.00-0000-0000-000-00-000-0000	50,533.89	0.00
	PROP 10 4TH QTR			
06/30/2011	ER 110007	01-0000-0-2400.00-0000-7300-001-00-000-0000	879.99	0.00
	WORKERS' COMP D.SPANN			
	TOTAL ACTIVITY		543,010.66	0.01
	ENDING BALANCE 06/30/2011		543,010.65	

The individual AR items that total \$543,010.65 are comprised of items such as Interest receivable or Prop 10 revenue earned.

There are several entries that make up the \$250,184.46 yet to be received. Those items include \$50,533.88, \$196,350.11 and cancelled warrants in the amount of \$2,081.61, \$582.25, and \$636.61. Those outstanding amounts equal the \$250,184.46 that is yet to be received.

To clear those revenue amounts, the account 9200 will need to be credited and the revenue account that was used to create the receivable (obj. 8290, 8590, etc.) will need to be debited.

When a PR direct deposit is cancelled, an AR is set up to receive the cash once it is returned from the bank. Districts need to be sure that the returned funds are credited against this AR.

FUND	01	GENERAL FUND			
DATE	REFERENCE	VENDOR WARRANT	FD-RESC-Y-OBJT.SG-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT
TRANSACTION DESCRIPTION					
9200	ACCOUNTS RECEIVABLE				
BALANCE FORWARD 07/01/2011				0.00	0.00
07/01/2011	BE 000000		01-0000-0-9200-00-0000-0000-000-000-0000	27,488.36	0.00
	BEGINNING BALANCE				
07/01/2011	BE 000000		01-7230-0-9200-00-0000-0000-000-000-0000	268,638.30	0.00
	BEGINNING BALANCE				
07/01/2011	BE 000000		01-9015-0-9200-00-0000-0000-000-000-0000	50,533.88	0.00
	BEGINNING BALANCE				
07/01/2011	BE 000000		01-9019-0-9200-00-0000-0000-000-000-0000	196,350.11	0.00
	BEGINNING BALANCE				
07/11/2011	DC 120003		01-0000-0-9200-00-0000-0000-000-000-0000	0.00	875.99
	AR 110007 M/C D SPANN 6/30				
07/27/2011	TF 970273		01-0000-0-9200-00-0000-0000-000-000-0000	2,081.61	0.00
	DIRECT DEPOSITS/JL				
07/28/2011	TF 970317		01-0000-0-9200-00-0000-0000-000-000-0000	0.00	26,606.37
	4TH QTR INT REC @0.769%/JL				
09/02/2011	DC 120024		01-7230-0-9200-00-0000-0000-000-000-0000	0.00	268,638.30
	SJVVUAPCD A-Z REIMB AR110020				
11/28/2011	TF 971779		01-3310-0-9200-00-5001-0000-000-000-0000	0.00	341,807.00
	10/11 FED SPECIAL ED ADPPT/MRN				
11/28/2011	TF 971794		01-3310-0-9200-00-5001-0000-000-000-0000	341,807.00	0.00
	10/11 FED SPECIAL ED ADPPT/MRN				
12/28/2011	TF 972083		01-0000-0-9200-00-0000-0000-000-000-0000	582.25	0.00
	DIRECT DEPOSIT/JL				
05/31/2012	TF 974039		01-0000-0-9200-00-0000-0000-000-000-0000	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	

In this example, the amount set up in the old year for accounts receivable was \$543,010.65 and the amount that has come in is \$292,826.19. That leaves a balance of \$250,184.46 that remains outstanding from the prior year.

Step 1 is to run a detail general ledger on the set-up account (9209, 9509, 9599, and 9299) in the old year. For example, if you are closing FY23-24, you will need to run a detail general ledger on account 9209, from FY22-23.

In order to determine what items of the original amount set up amounts still have not been collected, you will need to run the detail on account 9200, in the new year (FY23-24). The amount in the new year will be \$292,826.19. When you compare the old year report with the new year report, the difference will make up the \$250,184.46.

The same steps would be necessary to reconcile the accounts payable. First, go the old fiscal year and run a detailed general ledger on the set up account (9599, or 9509). Next, come back to the year that you are closing and a detailed general ledger on the current year AP account (9500, or 9590).

Finally, compare the two reports and highlight all the accounts that were set up but were on cleared in the new year. Those items can be cleared by debiting the AP account (9500, or 9590) and crediting the expense account the payable was set up under originally.

Due To/Due From 9310/9610

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
9310	DUE FROM OTHER FUNDS	155,507.34	144,351.50	299,858.84
9320	STORES	405,304.14	17,781.14-	387,523.00
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-
9610	DUE TO OTHER FUNDS		2,445.00-	2,445.00-
9640	CURRENT DEBTS	8,992,952.68-	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 *

During the fiscal year, cash may be temporarily borrowed between funds to assist with cash flow. For example, the cafeteria fund may run short of cash and need to pay vendors and payroll. Cash may be temporarily loaned to fund 13 from any fund that has enough to loan. Using the general fund (Fund 01) and the Cafeteria fund (Fund 13), the entries that need to be made to loan the funds are as follows:

Debit 01-0000-0-9310 \$5,000

Credit 13-5310-0-9610 \$5,000* (receives the cash)

This transfer would need to be sent to the county office to complete the transfer and move the cash at the county treasury. If the loan was made prior to April 1st, it must be repaid before year end. If the transfer was made after April 1st, it would need to be repaid by the following June 30th.

Cash can only be moved, between funds, before June 25th, therefore it will be necessary to repay these temp loans early in the month of June to be sure that they are repaid before the end of June.

To repay the temp loan created above, the correct entries would be as follows:

Debit 13-5310-0-9610	\$5,000
Credit 01-0000-0-9310	\$5,000

Remember that Assets always have positive balances and Liabilities always have negative balances. 9310 is an asset and should always have a positive balance and 9610 is a liability and should always have a negative balance.

SISC Premiums 9550

FUND: 01 GENERAL FUND		RESOURCE: 0000 NO REPORTING REQUIREMENT					
OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE			
FUND RECONCILIATION							
ASSETS AND LIABILITIES :							
9110	CASH IN COUNTY TREASURY	102,792.00	1,240.04	104,032.04			
9200	ACCOUNTS RECEIVABLE	2,016.91	2,016.91-	.00			
9290	DUE FROM OTHER GOVERNMENTS	21,218.00	21,218.00-	.00			
9500	ACCOUNTS PAYABLE	315.46-	315.46	.00			
9506	Stale Dated Warrant Liability	.15-	381.67-	381.82-			
9519	CURRENT LIABILITIES S.U.I.	97.99-	6.65	91.34-			
9520	CURRENT LIABILITIES W/C	850.64-	66.08	884.55-			
9550	SISC III MONTHLY HEALTH PAYMEN		4,127.30	4,127.30			
* NET YEAR TO DATE FUND BALANCE * *		124,662.67 *	17,861.04-*	106,801.63 *			
9791	FUND BAL-BEGINNING BALANCE	124,662.67-	.00	124,662.67-			
* EXCESS REVENUES/(EXPENDITURES) * *		.00 *	17,861.04-*	17,861.04-*			
OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	117,841.00	589.00-	117,252.00	89,935.86	27,316.14	76.70
B.	EXPENDITURES	124,409.00	5,254.00	129,663.00	107,796.90	21,866.10	83.13
C.	EXCESS REVENUES (EXPENDITURES)	6,568.00-	5,843.00-	12,411.00-	17,861.04-	5,450.04	143.91
D.	OTHER FINANCING SOURCES (USES)	3,800.00-	.00	3,800.00-	.00	3,800.00-	0.00
E.	NET CHANGE IN FUND BALANCE	10,368.00-	5,843.00-	16,211.00-	17,861.04-	1,650.04	110.17

FUND :01 GENERAL FUND

DATE	REFERENCE	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	TRANS DESC	VENDOR WARRANT	DEBIT	CREDIT
9550	SISC III MONTHLY HEALTH PAYMEN					
	BALANCE FORWARD 07/01/2011				0.00	0.00
07/07/11	TF 960004	01-0000-0-9550.00-0000-0000-000-00-000-0000	July Health Prem	sjp	1,728.85	0.00
08/04/11	TF 960016	01-0000-0-9550.00-0000-0000-000-00-000-0000	Health Prem August 2011	sjp	1,728.85	0.00
08/31/11	PX 083111	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 08/31/2011		0.00	1,224.65
09/09/11	TF 960025	01-0000-0-9550.00-0000-0000-000-00-000-0000	Kern Health Prem Sept	sjp	1,728.85	0.00
09/30/11	PX 093011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 09/30/2011		0.00	1,224.65
09/30/11	PX 093011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 09/30/2011		0.00	504.20
10/05/11	TF 960032	01-0000-0-9550.00-0000-0000-000-00-000-0000	Oct Health Prem	sjp	1,796.85	0.00
10/31/11	PX 103111	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 10/31/2011		0.00	1,297.65
10/31/11	PX 103111	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 10/31/2011		0.00	499.20
10/31/11	PY 103111	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 10/31/11		0.00	52.60
11/04/11	TF 960041	01-0000-0-9550.00-0000-0000-000-00-000-0000	Nov Health Prem	sjp	1,796.85	0.00
11/30/11	PX 113011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 11/30/2011		0.00	1,297.65
11/30/11	PX 113011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 11/30/2011		0.00	499.20
11/30/11	PY 113011	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 11/30/11		0.00	52.60
12/08/11	TF 960049	01-0000-0-9550.00-0000-0000-000-00-000-0000	Dec Health Prem.	sjp	1,874.45	0.00
12/30/11	PX 123011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 12/30/2011		0.00	1,297.65
12/30/11	PX 123011	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 12/30/2011		0.00	499.20
12/30/11	PY 123011	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 12/30/11		0.00	52.60
01/06/12	TF 960054	01-0000-0-9550.00-0000-0000-000-00-000-0000	Jan Health Prem	sjp	1,874.45	0.00
01/31/12	PX 013112	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 01/31/2012		0.00	1,297.65
01/31/12	PX 013112	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 01/31/2012		0.00	499.20
01/31/12	PY 013112	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 01/31/12		0.00	52.60
02/08/12	TF 960063	01-0000-0-9550.00-0000-0000-000-00-000-0000	Kern Health Prem Feb	sjp	1,874.45	0.00
02/29/12	PX 022912	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 02/29/2012		0.00	1,350.25
02/29/12	PX 022912	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 02/29/2012		0.00	499.20
03/07/12	TF 960072	01-0000-0-9550.00-0000-0000-000-00-000-0000	Kern Health March Prem	sjp	1,874.45	0.00
03/30/12	PX 033012	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 03/30/2012		0.00	1,350.25
03/30/12	PX 033012	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 03/30/2012		0.00	499.20
04/05/12	TF 960078	01-0000-0-9550.00-0000-0000-000-00-000-0000	April Health Prem	sjp	1,874.45	0.00
04/30/12	PX 043012	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 04/30/2012		0.00	1,350.25
04/30/12	PX 043012	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERS 04/30/2012		0.00	499.20
05/04/12	TF 960088	01-0000-0-9550.00-0000-0000-000-00-000-0000	May Health Premium	sjp	1,874.45	0.00
	TOTAL ACTIVITY				20,026.95	15,899.65
	ENDING BALANCE 06/30/2012				4,127.30	

In this example there's a Debit balance of 4127.30 when there should've been a credit to offset charges.

Run a detail general ledger on Object 9550. There are monthly payments of 1874.45 and last one was in May. Need to offset the 4127.30 and consider that another transfer of 1874.45 for June will occur ($4127.30 + 1874.45 = 6001.75$ Debit balance). Also consider that a credit of ($1350.25 + 499.20 = 1849.45$) will be credited at the end of May and June so ($1849.45 \times 2 = 3698.90$).

So we need to Credit ($6001.75 - 3698.90 = 2302.85$) to 9550 to balance at year end. Offset will be a Debit to 01-0000-0-3401.00 and 01-0000-0-3402.00.

CAT - SCHEDULE FOR CATEGORICALS

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>

Find forms and reports

TRC

Forms

Funds

Supplementals

A - Average Daily Attendance

ASSET - Schedule of Capital Assets

CA - Unaudited Actuals Certification

CAT - Schedule for Categoricals

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

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student

SACS Query

Change Text Size: [A](#) [A](#) [A](#)



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:	<input type="text" value="begins with"/>	<input type="text" value="3010"/>
SACS Title:	<input type="text" value="contains"/>	<input type="text"/>
PCA Number:	<input type="text" value="begins with"/>	<input type="text"/>

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

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

California Department of Education
1430 N Street
Sacramento, CA 95814

[Web Policy](#)



SACS » querybyresource » resourcelist

SACS Query

Resource Code Listing

SACS Resource Code	begins with	3010
'Friendly' Title	contains	
PCA Number	begins with	

"U/F" identifies whether carryover is coded to unearned revenue (U) or to ending fund balance (F) for purposes of financial accounting.

Click for Details	SACS Resource Code	'Friendly' Title	U/F	SACS Revenue Object	PCA Number	SACS Resource Code Creation Date
Details	3010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	U	8290	14329	8/13/1999

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770



SACS » querybyresource » resourcelist » pcadetail

SACS Query

PCA/Resource Detail

SACS Resource Code:	3010
SACS Title:	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected
Friendly Title:	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected
SACS Revenue Object Code:	8290
PCA Number:	14329
PCA Title:	TITLE I PART A. BASIC GRANTS/FF
CEFA Number:	84.010
Unearned Revenue/Ending Fund Balance:	U
Allowable Indirect Cost Rate	LEA Approved Rate
Program Unit:	Student Achievement and Support Division
Program Contact:	Title I Policy, Program, and Support Office TitleI@cde.ca.gov
Fiscal Unit:	School Fiscal Services Division
Fiscal Contact:	Categorical Allocations and Audit Resolution Office CAAR@cde.ca.gov
Comment on PCA:	Part of Consolidated Application.
Enabling Legislation:	
Education Code:	
Budget Act:	6100-134-0890
For use in Districts:	Yes
For use in COEs:	Yes
For use in JPAs:	No
SACS Resource Code First Effective Year:	1997
SACS Resource Code Last Effective Year:	
SACS Resource Code Date Created:	8/13/1999
Last Modification:	10/6/2021 9:46:31 AM

Notes:

U = Unearned Revenue F = Ending Fund Balance

NA = Not Applicable

V = Various

CAT Form

- CAT Form
- Grant Awards: Deferred Revenue (U)
 - Federal
 - State
 - Local
- Restricted Ending Balance (F)
 - Federal
 - State
 - Local

CAT Form

- Make sure this has been completed first:
 - Prior year deferred revenues have been reversed
 - Prior year accounts receivables have been cleared
 - Current liabilities are entered
 - Calculate and post indirect costs

Unearned Rev._Federal	Unearned Rev._State	Unearned Rev._Local	Restr. End. Bal._Federal	Restr. End. Bal._State	Restr. End. Bal._Local		
Description			001 +				
FEDERAL PROGRAM NAME				TOTAL			
FEDERAL CATALOG NUMBER							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						0.00	
2. a. Current Year Award						0.00	
b. Transferability (ESSA)						0.00	
c. Other Adjustments						0.00	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)				0.00		0.00	

Description: SACS Query

Award:

1. 14 from Prior Year CAT (Or left over award amount in your spreadsheet)
2. Grant/Entitlement award letters
(<https://www.cde.ca.gov/fg/aa/ca/>)

Revenues:

6. Cash Received (General Ledger report, object 8000-8979)

Expenditures:

9. Donor-Authorized Expenditures (expenditure total from Board Financial report)

13. If negative, setup from AR or contribution. If positive, set up as deferred.

Description	001
FEDERAL PROGRAM NAME	Title I
FEDERAL CATALOG NUMBER	84.01
RESOURCE CODE	3010
REVENUE OBJECT	8290
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,109,968.46
2. a. Current Year Award	4,209,168.00
b. Transferability (ESSA)	
c. Other Adjustments	
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	4,209,168.00
3. Required Matching Funds/Other	
4. Total Available Award	
(sum lines 1, 2d, & 3)	5,319,136.46
REVENUES	
5. Unearned Revenue Deferred from Prior Year	
6. Cash Received in Current Year	3,987,092.35
7. Contributed Matching Funds	
8. Total Available (sum lines 5, 6, & 7)	3,987,092.35
EXPENDITURES	
9. Donor-Authorized Expenditures	4,194,753.04
10. Non Donor-Authorized Expenditures	
11. Total Expenditures (lines 9 & 10)	4,194,753.04
12. Amounts Included in Line 6 above for Prior Year Adjustments	
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	(207,660.69)
a. Unearned Revenue	

07/01/2022 TO 06/30/2023

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 07/01/2022					0.00	0.00
07/25/22	TF-970249	01-3010-0-8290.00-0000-0000-000-00-000-0000	21/22	TITLE I PART A/MRD		0.00	1,636,592.00
10/21/22	TF-230014	01-3010-0-8290.00-0000-0000-000-00-000-0000	21-22	Apportionment	1,485,082.65		0.00
11/14/22	TF-971552	01-3010-0-8290.00-0000-0000-000-00-000-0000	21/22	TITLE I PART A IMP BS/MD		0.00	351,551.00
01/18/23	TF-972295	01-3010-0-8290.00-0000-0000-000-00-000-0000	21/22	TITLE I PART A/MRD		0.00	713,421.00
01/24/23	TF-972395	01-3010-0-8290.00-0000-0000-000-00-000-0000	22/23	TITLE I PART A/MRD		0.00	1,079,570.00
05/11/23	TF-973893	01-3010-0-8290.00-0000-0000-000-00-000-0000	22/23	TITLE I PRT A/MRD		0.00	1,691,041.00
06/30/23	TF-230190	01-3010-0-8290.00-0000-0000-000-00-000-0000		Set up ARs & Unearned Rev		0.00	207,660.69
	TOTAL ACTIVITY				1,485,082.65		5,679,835.69
	ENDING BALANCE 06/30/2023						4,194,753.04

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
A.	REVENUES	4,100,000.00	1,195,336.00	5,295,336.00	4,194,753.04	1,100,582.96	79.21
B.	EXPENDITURES	4,100,000.00	1,195,336.00	5,295,336.00	4,194,753.04	1,100,582.96	79.21
C.	EXCESS REVENUES (EXPENDITURES)	.00	.00	.00	.00	.00	NO BDGT
D.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
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

16. Should match total revenue on Board Financial Report.

Description	001
b. Accounts Payable	
c. Accounts Receivable	207,660.69
14. Unused Grant Award Calculation (line 4 minus line 9)	1,124,383.42
15. If Carryover is allowed, enter line 14 amount here	1,124,383.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,194,753.04

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	ENDING BALANCE		
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE							
1.	REVENUES	4,100,000.00	1,195,336.00	5,295,336.00	4,194,753.04	1,100,582.96	79.21
2.	EXPENDITURES	4,100,000.00	1,195,336.00	5,295,336.00	4,194,753.04	1,100,582.96	79.21
3.	EXCESS REVENUES (EXPENDITURES)	.00	.00	.00	.00	.00	NO BDGT
4.	OTHER FINANCING SOURCES (USES)	.00	.00	.00	.00	.00	NO BDGT
5.	NET CHANGE IN FUND BALANCE	.00	.00	.00	.00	.00	NO BDGT
6.	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
7.	ENDING BALANCE	.00	.00	.00	.00	.00	NO BDGT

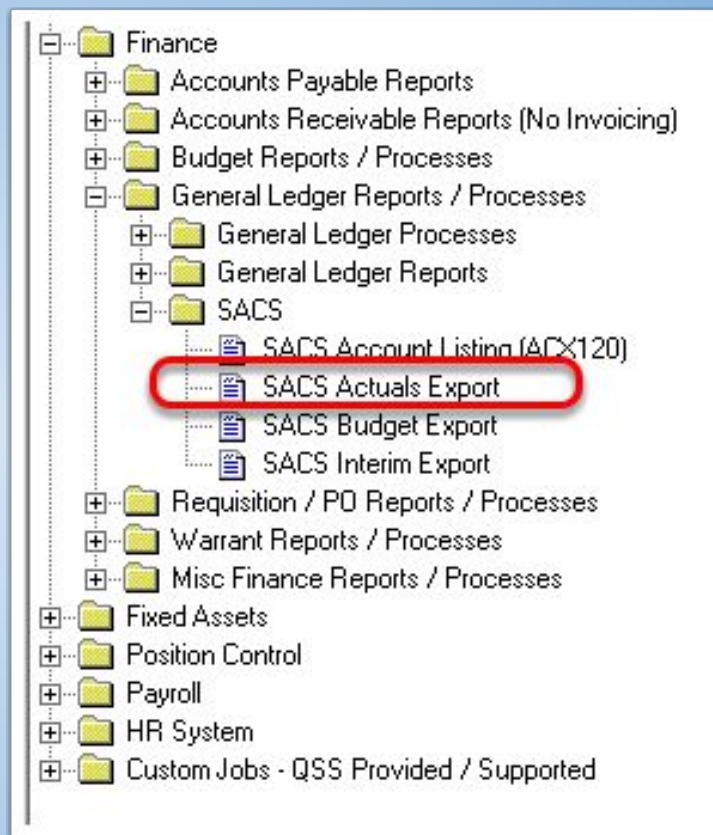
- Setup AR
 - 01-XXXX-X-9299 Debit
 - 01-XXXX-X-8XXX Credit

- Setup Deferred Revenue
 - 01-XXXX-X-8XXX Debit
 - 01-XXXX-X-9650 Credit

- Contribution
 - 01-0000-X-8980 Debit
 - 01-XXXX-X-8980 Credit

QCC EXPORT INTO SACS WEB

Navigate to SACS folder in the job menu. Then open SACS Actual Export





Main Selection* | Accounts |

Request Export of Unaudited Actuals

District: 72

User Title:

Budget FY: 26 2024/25

Filename: 25172

LEA ID: 15 - 63784 - 0000000

Process: A

Export File: E7225172.ESACS

Budget Source (def)

Budget Source: GL W - Working budget

Source Year: 26

Model:

☐ Actuals☒ Budget

Beg. Fund Bal. Source: GL G - General Ledger

Bud. Development Year:

Model:

☐ Actuals☒ Budget

End.Fund Bal. Source: GL G - General Ledger

Bud. Development Year:

Model:

☐ Actuals☒ Budget

Unaudited Actuals Source (abc)

Source: GL G - General Ledger

Source Year: 25

Model:

☐ Actuals☒ Budget

Include Budget Trfs: N - No budget transfers

Bud Trf Cutoff Date: / /

Beg. Fund Bal. Source: GL G - General Ledger

Bud. Development Year:

Model:

☐ Actuals☒ Budget

End.Fund Bal. Source: GL G - General Ledger

Bud. Development Year:

Model:

☐ Actuals☒ Budget

From Date: 07/01/2024

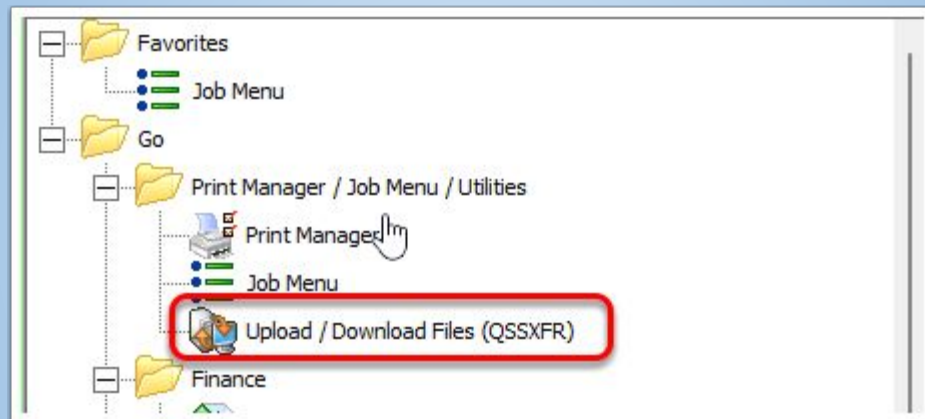
To Date: 06/30/2025

☐ Include Unapproved GL Trans?

Beg. Fund Balance: 9791 - 9795

End. Fund Balance: 9711 - 9790

☒ Use Chart of Accounts Rollup Values





Transfer Rules

File Data

Select Transfer Rule 01 - Export SACS Actuals

02 - Export SACS Interim

03 - Export SACS Budget

04

05

06

07

08

09

10

Show Rules

File Settings

Server File Name E7225172

Group ESACS

Account

Local File Name C:\Users\magamino\Downloads\1.DAT

Rule Settings

Transfer Direction Download to PC

Server Option Can select file, use '{}', can be wildcard (HP only)

Can Replace Existing File Yes

PC Option Can select file name, can use '{}'

File Record Size

Transfer Method ASCII

Server File Name Edd?????.ESACS

PC File Name {}



Standardized
Account Code
Structure System

Dashboard

Import

Users

Queues

Tools

15-63784-0000

Import Submissions Data

Type of Import

☐ Official ☒ Other

Dataset Name

Unaudited Actuals

Reporting Period

Unaudited Actuals

Dataset Format

SACS

+Select File



Problems And Fixes

2023-24 Unaudited Actuals & 2024-25 Budget Known Issues/Workarounds. Please **scroll down** to View all.

(5/3/24) Form/Process: Form 01CS

[View](#)

Recent System Updates

Updates to the SACS Web System have been deployed c
Actuals Reporting Period is now available. A cumulat
Financial Reporting [web page](#).

Submissions ?

All

Draft

Official



Filter



<input type="checkbox"/>	CDS Number	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year	Reporting Period	CDE Received	State	State Last Upd
	1							2				
<input type="checkbox"/>	15-63784-0000000		July Budget	E8B763YYWX	SACS	07-01-24 09:02	Marcos Gamino	2023-24	Budget, July 1	(none)	Draft	05-02-24 13:45
<input type="checkbox"/>	15-63784-0000000		Unaudited Ar	E8A65GNU22	SACS	12-31-00 16:07	Not Assigned	2023-24	Unaudited Actuals	(none)	Draft	07-10-24 20:33

SACS FORMS

FORM LOTTERY

FORM L - Lottery Report

- Reports revenues and expenses for Lottery Resource codes 1100 and 6300
- Populates automatically from your import

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	82,743.51		394,757.76	467,501.27
2. State Lottery Revenue	9500	678,940.30		214,036.27	694,682.57
3. Other Local Revenue	9500-9799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed Reorganized Districts	9965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	9900	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		772,689.81	0.00	609,394.03	1,382,083.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	130,358.16		0.00	130,358.16
2. Classified Salaries	2000-2999	360,730.23		0.00	360,730.23
3. Employee Benefits	3000-3999	176,201.56		0.00	176,201.56
4. Books and Supplies	4000-4999	75,189.61		604,682.23	660,172.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	310.00			310.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			4,411.80	4,411.80
6. Capital Outlay	6000-6999	0.00		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	7210, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7262, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7500-7999	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		772,689.81	0.00	609,394.03	1,382,083.84
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	9792	0.00	0.00	0.00	0.00
D. COMMENTS:					

Find forms and reports

Table of Contents

Cover Sheets

User Data Input/Review

TRC

Forms

Funds

Supplementals

A - Average Daily
Attendance

ASSET - Schedule of
Capital Assets

CA - Unaudited Actuals
Certification

CAT - Schedule for
Categoricals

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

DEBT - Schedule of Long-
Term Liabilities

ESMOE - Every Student
Succeeds Act
Maintenance of Effort

GANN - Appropriations
Limit Calculations

ICR - Indirect Cost Rate
Worksheet

L - Lottery Report

PCR - Program Cost
Report

FORM L - Lottery Report

L - Lottery Report

State: In CDE Review State Last Updated: 01-23-24 07:53 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:53 Last Saved: 09-14-23 02:43

Lock this form or the submission to edit or save.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	498,060.43		436,105.55	934,165.98
2. State Lottery Revenue	8560	553,797.39		289,112.87	842,910.26
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)	9999	0.00			0.00
6. Total Available (Sum Lines A1 through A5)					1,777,076.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	32,652.61		0.00	32,652.61
2. Classified Salaries	2000-2999	70,307.76		0.00	70,307.76
3. Employee Benefits	3000-3999	83,928.04		0.00	83,928.04
4. Books and Supplies	4000-4999	112,706.61		195,360.17	308,066.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	41,670.95			41,670.95
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					

No manual entry necessary. Save form and close.

FORM PCRAF / PCR

FORM PCRAF PCR SCHEDULE OF ALLOCATION FACTORS

Complete PCRAF before PCR

PCRAF

- PCRAF is used to distribute costs that were coded using goal 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 use pupil transportation. Enter the # of pupils transported one-way from home to school

PCRAF

Find forms and reports		Teacher Full-Time Equivalents			
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,264,591.99	306,831.92	1,654,016.1	
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)					
Instructional Goals	Description				
0001	Pre-Kindergarten				
1110	Regular Education, K-12	135.00	135.00	135.0	
3100	Alternative Schools				
3200	Continuation Schools				
3300	Independent Study Centers				
3400	Opportunity Schools				
3550	Community Day Schools				
3700	Specialized Secondary Programs				
3800	Career Technical Education				
4110	Regular Education, Adult				

Find forms and reports

Attendance

ASSET - Schedule of Capital Assets

CA - Unaudited Actuals Certification

C

Categoricals

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

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student Succeeds Act Maintenance of Effort

GANN - Appropriations Limit Calculations

ICR - Indirect Cost Rate Worksheet

L - Lottery Report

PCR - Program Cost

Report

PCRAF - Program Cost Report Schedule of Allocation Factors

SEA - Special Education Revenue Allocations

SEAS - Special Education Revenue Allocations Setup (SELPA Selection)

The first 4 columns use Teacher FTE's as the allocation factor. Enter the FTE's associated with each program in the appropriate box

Classroom Unit (CU) factor is the number of units of space occupied by each program

Pupils transported one-way from home to school.

PCRAF - Program Cost Report Schedule of Allocation Factors [?]

State: In CDE Review State Last Updated: 01-23-24 07:55 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:55 Last Saved: 09-11-23 06:03

Lock this form or the submission to edit or save.

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, 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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		5,504,937.78	3,734,626.88	16,307,600.55	13,643,391.14	27,042,966.37	213,480.50	9,673,887.64
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	1,066.85	1,066.85	1,066.85	1,066.85	1,034.40	1,034.40	3,600.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools	8.47	8.47	8.47	8.47	6.00	6.00	
5000-5999	Special Education (allocated to 5001)	593.07	593.07	593.07	593.07			
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services	43.09	43.09	43.09	43.09	31.29	31.29	
Other Funds	Description							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	2.10	2.10	2.10	2.10			
--	Cafeteria (Funds 13 & 61)					36.28	39.28	
C. Total Allocation Factors		1,713.58	1,713.58	1,713.58	1,713.58	1,107.97	1,110.97	3,600.00

Once all of the allocations have been entered, the form should be saved and closed.

PCRAF - Program Cost Report Schedule of Allocation Factors ?

State: In CDE Review | State Last Updated: 01-23-24 07:55 | Assigned To: Agnes Chan | Last Assigned: 01-23-24 07:55 | Last Saved: 09-11-23 06:03

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		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, 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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		5,504,937.78	3,734,626.88	16,307,600.55	13,643,391.14	27,042,966.37	213,480.50	9,673,887.64
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	1,066.85	1,066.85	1,066.85	1,066.85	1,034.40	1,034.40	3,600.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools	8.47	8.47	8.47	8.47	6.00	6.00	
5000-5999	Special Education (allocated to 5001)	593.07	593.07	593.07	593.07			
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services	43.09	43.09	43.09	43.09	31.29	31.29	
Other Funds	Description							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	2.10	2.10	2.10	2.10			
--	Cafeteria (Funds 13 & 61)					36.28	39.28	
C. Total Allocation Factors		1,713.58	1,713.58	1,713.58	1,713.58	1,107.97	1,110.97	3,600.00

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

Once the allocation factors have been entered into PCRAF and PCRAF is saved, all the information will flow into PCR

PCR

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CAT - Schedule for Categoricals

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

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student Succeeds Act Maintenance of Effort

GANN - Appropriations Limit Calculations

ICR - Indirect Cost Rate Worksheet

PCR - Program Cost Report

Program Cost Rpt (PCR)

Direct Charged (DCC)

Allocated (AC)

Central Admin (CAC)

Other (OC)

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1
Instructional Goals		
0001	Pre-Kindergarten	0.00
1110	Regular Education, K-12	22,235,744.39
3100	Alternative Schools	0.00
3200	Continuation Schools	0.00
3300	Independent Study Centers	0.00
3400	Opportunity Schools	0.00
3550	Community Day Schools	0.00
3700	Specialized Secondary Programs	0.00
3800	Career Technical Education	0.00
4110	Regular Education, Adult	0.00
4610	Adult Independent Study Centers	0.00
4620	Adult Correctional Education	0.00
4630	Adult Career Technical Education	0.00
4760	Bilingual	0.00
4850	Migrant Education	0.00
5000-5999	Special Education	6,305,789.07

PCR - Program Cost Report

State: In CDE Review | State Last Updated: 01-25-24 07:48 | Assigned To: Aones Chan | Last Assigned: 01-25-24 07:48 | Last Saved: 09-01-23 11:27

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Program Cost Rpt (PCR) | Direct Charged (DCC) | Allocated (AC) | Central Admin Costs (CAC)

The PCR report shows all of the costs to run a program including Direct costs, Allocated costs, as well as Administrative costs

		Direct Costs					Total Costs by Program (col. 3 + 4 + 5) Column 6	
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5		
Instructional Goals								
0001	Pre-Kindergarten	731,054.10	551,150.34	1,282,204.44	58,136.64		1,340,341.08	
1110	Regular Education, K-12	33,854,532.00	16,678,630.97	50,533,162.97	2,291,232.35		52,824,395.32	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00	
3300	Independent Study Centers	1,205,710.25	631,183.38	1,836,893.63	83,286.89		1,920,180.52	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services	No manual entry necessary. Save PCRAF first then open and save PCR					72,506.18	72,506.18
----	Enterprise						0.00	0.00
----	Facilities Acquisition & Construction						3,934,489.20	3,934,489.20
----	Other Outgo						4,085,991.21	4,085,991.21
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]		505,862.17	505,862.17	236,933.61		742,795.78	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(112,250.00)		(112,250.00)	
----	Total General Fund and Charter Schools Funds Expenditures	42,826,087.97	21,034,804.63	63,860,892.60	2,997,274.33	8,092,986.59	74,951,153.52	

No manual entry necessary. Save PCRAF first then open and save PCR

SEMA / SEMB

Special Education MOE, Actual vs. Actual

Special Education MOE, Budget vs. Actual

SEMA/ SEMB Necessary Information

1. District's unduplicated pupil count for students with disabilities for 2024-25 and 2025-26

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

2. Prior year's SEMA form

3. Any audit adjustments or restatements to special education expenditures or fund balance from the previous year (look up your SACS data objects 9793 and 9795)

☰ District Advisory Services



The District Advisory Services Department:

- Reviews school district budgets and interim reports for AB2100 compliance as well as fiscal solvency.
- Provides technical assistance to school districts on school finance, district boundaries, and elections issues.
- Provides training and assistance in school finance and related areas.

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2025-26

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- [2025-26 BILLBACK Estimate](#)
- [Worker's Comp Rate 2025-26](#)

2024-2025

- [2024-25 Kern SELPA Special ED P-2 Revenue Esti](#)
- [P-2 Estimated Property Taxes Collected 24-25](#)
- [P-2 2024-25 Special Ed and Comm School ADA &](#)
- [2024-25 Kern SELPA Special ED P-1 Revenue Esti](#)
- [24-25 Unduplicated Pupil Count – Fall 1](#)
- [P-1 2024-25 Special Ed and Comm School ADA &](#)


		SELPA 16.12 - Students with Disabilities - Education Plan By Primary Disability Count (Fall 1)	
Academic Year:	2024-2025	SELPA: Kern County Consortium - 1501	
View:	Snapshot	LEA: All	
Status:	SELPA Approved		
LEA Code	LEA Name	Education Plan Type	Total Unduplicated Count
1563313	Arvin Union	LEA Total	330
1563339	Beardsley Elementary	LEA Total	316
1563354	Blake Elementary	LEA Total	0
1563370	Buttonwillow Union Elementary	LEA Total	45
1563388	Caliente Union Elementary	LEA Total	3
1563412	Delano Joint Union High	LEA Total	369
1563404	Delano Union Elementary	LEA Total	722
1563420	Di Giorgio Elementary	LEA Total	17
1563438	Edison Elementary	LEA Total	135
1575168	El Tejon Unified	LEA Total	120
1563446	Elk Hills Elementary	LEA Total	17
1563461	Fairfax Elementary	LEA Total	278
1563479	Fruitvale Elementary	LEA Total	415
1563487	General Shafter Elementary	LEA Total	13
1563503	Greenfield Union	LEA Total	955
0124040	Grow Academy Arvin	LEA Total	9
0135186	Grow Academy Shafter	LEA Total	10
0156364	Grow Public Schools	LEA Total	130
1510157	Kern County Office of Education	LEA Total	820
1563545	Kernville Union Elementary	LEA Total	156
1563552	Lakeside Union	LEA Total	224
1563560	Lamont Elementary	LEA Total	285
1563586	Linns Valley-Poso Flat Union	LEA Total	1





SEMA

Special Education MOE, Actual vs. Actual

SEMA

<<





2022-23

DBA2GXHZP1

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User Data Input / Review

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59

Lock the submission to edit or save.

Filter Unaudited Actuals 2022-23

	Fund	Resource	Project Year	Goal
<input type="checkbox"/>	1	2	3	4
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000

Reset sorts & filters

Total amount: 244,268,714.58 from 1129 records.

SEMA - Special Education MOE - Actual vs. Actual Comparison ?

State: In CDE Review | State Last Updated: 01-23-24 07:59 | Assigned To: Agnes Chan | Last Assigned: 01-23-24 07:59 | Last Saved: 09-03-23 08:57

LEA Exps CY | LEA Exps PY | LEA MOE Calc | SELPA Exps CY

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPPLICATED PUPIL COUNT								383.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	792,687.64	0.00	0.00	0.00	171,273.95	1,944,546.07		2,908,507.66
2000-2999	Classified Salaries	77,761.21	0.00	0.00	0.00	103,394.17	976,764.43		1,157,919.81
3000-3999	Employee Benefits	407,909.86	0.00	0.00	0.00	120,158.93	1,427,495.99		1,955,564.78
4000-4999	Books and Supplies	3,003.07	0.00	0.00	0.00	1,282.79	29,629.64		33,915.50
5000-5999	Services and Other Operating Expenditures	28,930.23	0.00	0.00	0.00	495.00	220,456.09		249,881.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,310,292.01	0.00	0.00	0.00	396,604.84	4,598,892.22	0.00	6,305,789.07
7310	Transfers of Indirect Costs	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
PCRA	Program Cost Report Allocations	2,051,231.73							2,051,231.73
	Total Indirect Costs and PCR Allocations	2,051,231.73	0.00	0.00	0.00	0.00	0.00	0.00	2,051,231.73
	TOTAL COSTS	3,361,523.74	0.00	0.00	0.00	396,604.84	4,598,892.22	0.00	8,357,020.80

Manual Data Input Key in 2024-25 Fall 1 UPP count number.

SEMA - Special Education MOE - Actual vs. Actual Comparison

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59 Last Saved: 09-03-23 08:57

LEA Exps PY LEA MOE Calc SELPA Exps CY

2021-22 Expenditures			A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		7,324,362.37	3,386,395.96
2.	Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		0.00	0.00
3.	Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		0.00	0.00
4.	Enter any other adjustments, not included in Line 1 (explain below)		0.00	0.00
5.	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)		7,324,362.37	
C. Unduplicated Pupil Count				
1.	Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		395.00	
2.	Enter any adjustments not included in Line C1 (explain below)		0.00	
3.	2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)		395.00	

Manual Input
Enter Data
from Prior
year SEMA

Prior Year Data

Prior Year Data

Manual Input
Enter Data
from Prior
year SEMA

Test 1: Combined State and Local Expenditures / Net Expenditures

SEMA - Special Education MOE - Actual vs. Actual Comparison

State: In CDE Review | State Last Updated: 01-23-24 07:59 | Assigned To: Agnes Chan | Last Assigned: 01-23-24 07:59 | Last Saved: 09-03-23 08:57

LEA Exps CY | LEA Exps PY | **LEA MOE Calc** | SELPA Exps CY

SELPA: (??)

SECTION 3

	Column A	Column B	
	Actual Expenditures (LE-CY Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
	FY 2022-23	2021-22	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Enter "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	8,357,020.80		
b. Less: Expenditures paid from federal sources	25,412.64		
c. Expenditures paid from state and local sources	8,331,608.16	7,324,362.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,324,362.37	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,331,608.16	7,324,362.37	1,007,245.79

**Column B:
Actual
Expenditures**
Enter Data from
SEMA the last year
MOE was met

**If Positive,
you Pass
and meet
the MOE**

Test 1: Combined State and Local Expenditures / Per Pupil

[illegible]

**Comparison
Year: Actual
Expenditures**
Enter SEMA data
the last year MOE
was met

**If Positive,
you Pass
and meet
the MOE**

Test 2: Local Expenditures Only Method/ Net Expenditures

LEA Exps CY	LEA Exps PY	LEA MOE Calc	SELPA Exps CY
SELPA:		(??)	
state and local expenditures.			
B. LOCAL EXPENDITURES ONLY METHOD			
		Actual	Comparison Year
		FY 2022-23	2021-22
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.		
	a. Expenditures paid from local sources	3,888,408.79	3,386,395.96
	Add/Less: Adjustments required for MOE calculation		0.00
	Comparison year's expenditures, adjusted for MOE calculation		3,386,395.96
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from local sources	3,888,408.79	3,386,395.96
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.		502,012.83

Comparison Year: Actual Expenditures
Enter SEMA data from the last year MOE was met

If Positive, you Pass and meet the MOE

Test 2: Local Expenditures Only Method/ Per Pupil

SEMA - Special Education MOE - Actual vs. Actual Comparison

State: In CDE Review State Last Modified: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59 Last Saved: 09-03-23 08:57

LEA Exps CY LEA Exps PY **LEA MOE Calc** SELPA Exps CY

SELPA: (??)		Actual FY 2022-23	Comparison Year 2021-22	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	3,888,408.79	3,386,395.96	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		3,386,395.96	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,888,408.79	3,386,395.96	
	b. Special education unduplicated pupil count	383.00	395.00	
	c. Per capita local expenditures(B2a/ B2b)	10,152.50	8,573.15	1,579.35
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.				

Comparison Year: Actual Expenditures
Enter Data from SEMA the last year MOE was met

If Positive, you Pass and meet the MOE

SEMB

Budget to Actual Comparison

SEMB

<<

2022-23

DBA2GXHZP1

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PGM - Program by Resource Report

SEMA - Special Education MOE - Actual vs. Actual Comparison

SEMB - Special Education MOE - Budget vs. Actual Comparison

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User Data Input / Review

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59

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Filter Unaudited Actuals 2022-23

	Fund	Resource	Project Year	Goal
<input type="checkbox"/>	1	2	3	4
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
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<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000
<input type="checkbox"/>	01	0000	0	0000

Reset sorts & filters

Total amount: 244,268,714.58 from 1129 records.

SEMB

Manual Data Input

**Key in your
Budget year
Unduplicated Pupil
Count number.**

SEMB - Special Education MOE - Budget vs. Actual Comparison

State: In CDE Review

State Last Updated: 01-23-24 07:59

Assigned To: Agnes Chan

Last Assigned: 01-23-24 07:59

Last Saved: 09-03-23 08:57

LEA Budget

LEA Exps

LEA MOE Calc

SELPA Budget

[illegible]

SEMB - Special Education MOE - Budget vs. Actual Comparison [?]

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59 Last Saved: 09-03-23 08:57

LEA Budget **LEA Exps** LEA MOE Calc SELPA Budget

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									383.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	792,687.64	0.00	0.00	0.00	171,273.95	1,944,546.07	0.00		2,908,507.66
2000-2999	Classified Salaries	77,761.21	0.00	0.00	0.00	103,394.17	976,764.43	0.00		1,157,919.81
3000-3999	Employee Benefits	407,909.86	0.00	0.00	0.00	120,158.93	1,427,495.99	0.00		1,955,564.78
4000-4999	Books and Supplies	3,003.07	0.00	0.00	0.00	1,282.79	29,629.64	0.00		33,915.50
5000-5999	Services and Other Operating Expenditures	28,930.23	0.00	0.00	0.00	495.00	220,456.09	0.00		249,881.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	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	1,310,292.01	0.00	0.00	0.00	396,604.84	4,598,892.22	0.00	0.00	6,305,789.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Manual Data Input - Key in 2024-25 year Unduplicated Pupil Count number from District Advisory Webpage.

Test 1: Combined State and Local Expenditures / Net Expenditures

SEMB - Special Education MOE - Budget vs. Actual Comparison

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59 Last Saved: 09-03-23 08:57

LEA Budget LEA Exps **LEA MOE Calc** SELPA Budget

SELPA: (??)		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
		FY 2023-24	2022-23	
SECTION 3				
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.				
a. Total special education expenditures		7,003,623.00		
b. Less: Expenditures paid from federal sources		59,100.00		
c. Expenditures paid from state and local sources		6,944,523.00	8,331,608.16	
Add/Less: Adjustments and/or PCRA required for MOE calculation			(2,051,231.73)	
Comparison year's expenditures, adjusted for MOE calculation			6,280,376.43	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from state and local sources		6,944,523.00	6,280,376.43	664,146.57
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.				

Column B:
Actual Expenditures
Enter Data from SEMA the last year MOE was met

If Positive, you Pass and meet the MOE

Test 1: Combined State and Local Expenditures / Per Pupil

			Actual	Comparison Year
			FY 2022-23	2021-22
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures		8,357,020.80	
	b. Less: Expenditures paid from federal sources		25,412.64	
	c. Expenditures paid from state and local sources		8,331,608.16	7,324,362.37
	Add/Less: Adjustments required for MOE calculation			0.00
	Comparison year's expenditures, adjusted for MOE calculation			7,324,362.37
	Less: Exempt reduction(s) from SECTION 1			0.00
	Less: 50% reduction from SECTION 2			0.00
	Net expenditures paid from state and local sources		8,331,608.16	7,324,362.37
	d. Special education unduplicated pupil count		383.00	395.00
	e. Per capita state and local expenditures (A2c/A2d)		21,753.55	18,542.69
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.			

Column B: Actual Expenditures
Enter Data from SEMA the last year MOE was met

3,210.86

If Positive, you Pass and meet the MOE

Test 2: Local Expenditures Only Method/ Net Expenditures

SEMB - Special Education MOE - Budget vs. Actual Comparison

State: In CDE Review State Last Updated: 01-23-24 07:59 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:59 Last Saved: 09-03-23 08:57

LEA Budget LEA Exps **LEA MOE Calc** SELPA Budget

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2023-24	Comparison Year 2022-23	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	4,895,624.00	3,888,408.79	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,888,408.79	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	4,895,624.00	3,888,408.79	1,007,215.21

Column B: Actual Expenditures
Enter Data from SEMA the last year MOE was met

If Positive, you Pass and meet the MOE

Test 2: Local Expenditures Only Method/ Per Pupil

LEA Budget	LEA Exps	LEA MOE Calc	SELPA Budget
		SELPA:	(??)
		Budget	Comparison Year
		FY 2023-24	2022-23
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures		
	a. Expenditures paid from local sources	4,895,624.00	3,888,408.79
	Add/Less: Adjustments required for MOE calculation		0.00
	Comparison year's expenditures, adjusted for MOE calculation		3,888,408.79
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from local sources	4,895,624.00	3,888,408.79
	b. Special education unduplicated pupil count	383.00	383.00
	c. Per capita local expenditures (B2a/B2b)	12,782.31	10,152.50
			2,629.80
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.		

FORM CEA

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

- CEA/CEB is a legal requirement and used to determine the percentage of expenditures for the direct classroom cost of teaching students
- Some programs are excluded from the calculation (transportation, lottery, etc.)

State: In CDE Review State Last Updated: 01-23-24 07:53 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:53 Last Saved: 09-14-23 02:43											
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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,553,336.14	301	0.00	303	20,553,336.14	305	46,628.93		307	20,506,707.21	309
2000 - Classified Salaries	7,539,565.94	311	646,044.90	313	6,893,521.04	315	492,241.36		317	6,401,279.68	319
3000 - Employee Benefits	14,793,049.71	321	1,584,936.47	323	13,208,113.24	325	326,313.35		327	12,881,799.89	329
4000 - Books, Supplies Equip Replace. (6500)	4,187,977.14	331	36,023.91	333	4,151,953.23	335	785,332.56		337	3,366,620.67	339
5000 - Services... & 7300 - Indirect Costs	8,462,297.19	341	766,010.08	343	7,696,287.11	345	1,107,878.98		347	6,588,408.13	349
				TOTAL	52,503,210.76	365			TOTAL	49,744,815.58	369

Note 1 - In Column 2, report expenditures for the following programs: Management (Code 7600-7699), Community Services (Code 8100), Food Services

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

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

DEBT - Schedule of Long-
Term Liabilities

ESMOE - Every Student
Succeeds Act
Maintenance of Effort

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

State: In CDE Review State Last Updated: 01-23-24 07:53 Assigned To: Agnes Chan Last Assigned: 01-23-24 07:53 Last Saved: 09-14-23 02:43

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,553,336.14	301	0.00	303	20,553,336.14	305	46,628.93		307	20,506,707.21	309
2000 - Classified Salaries	7,539,565.94	311	646,044.90	313	6,893,521.04	315	492,241.36		317	6,401,279.68	319
3000 - Employee Benefits	14,793,049.71	321	1,584,936.47	323	13,208,113.24	325	326,313.35		327	12,881,799.89	329
4000 - Books, Supplies Equip Replace. (6500)	4,187,977.14	331	36,023.91	333	4,151,953.23	335	785,332.56		337	3,366,620.67	339
5000 - Services... & 7300 - Indirect Costs	8,462,297.19	341	766,010.08	343	7,696,287.11	345	1,107,878.98		347	6,588,408.13	349
TOTAL					52,503,210.76	365			TOTAL	49,744,815.58	369

Note 1 - In Column 3, report expenditures for the following programs: Management (Code 7000), 21000, Community Services (Code 8100), Food Services

PART III: DEFICIENCY AMOUNT

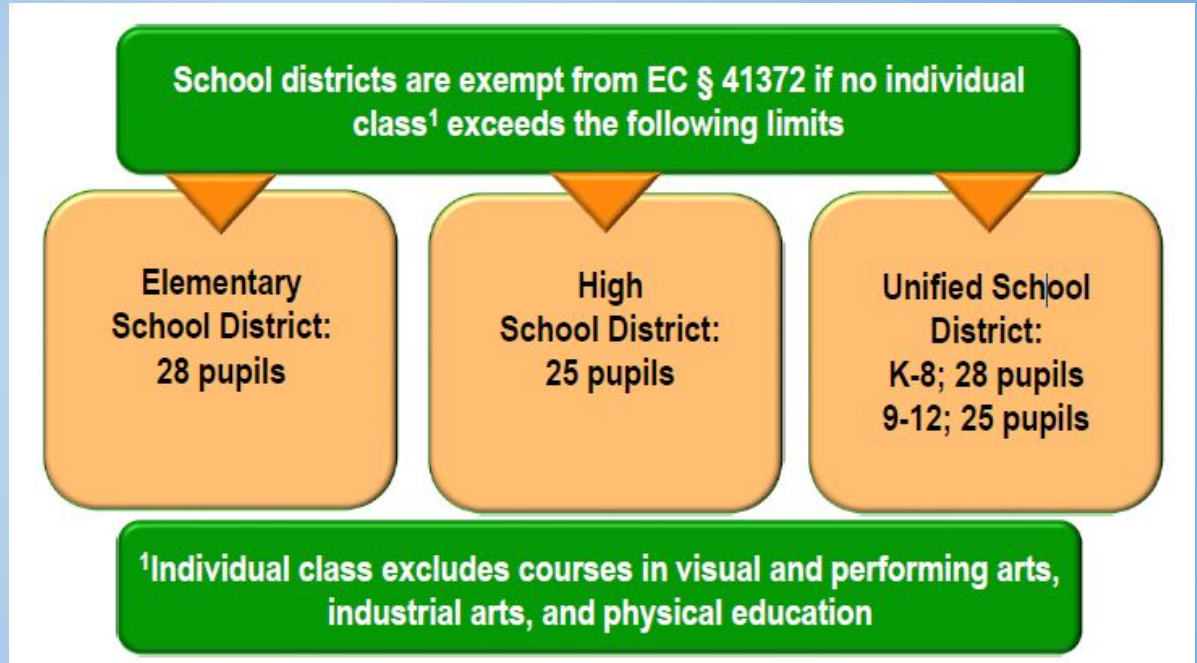
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	52.64%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.36%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	49,744,815.58
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,661,218.43

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Districts Exempt from CEA

- District can also file as exempt from CEA requirement if they meet EC 41372



- If your district does not meet the minimum, you may file a waiver with the county office
- Need to show financial hardship or show that the teacher salaries are comparable to nearby “like” districts.

File an exemption with your COE:

Demonstrate serious financial hardship or teacher salaries comparable to districts with comparable conditions

Funds withheld by your COE:

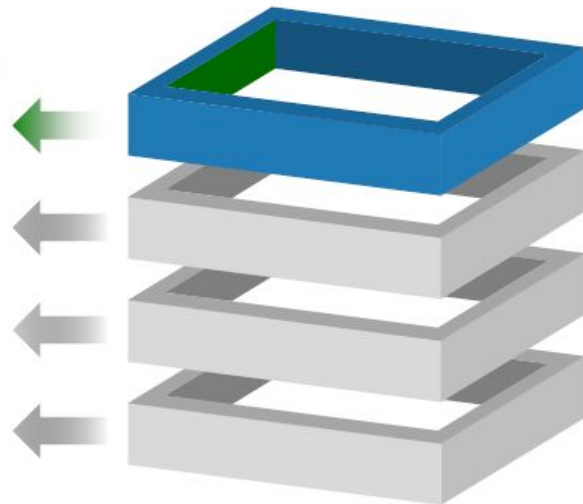
Until the determination of the application for exemption is made

Exemption approved by your COE:

Funds are released

Exemption denied by your COE:

Spend the amount of the withheld funds on teacher salaries in the following year



Reach out to District Advisory if you need assistance

Example of “Like” District Comparison

- If your district does not meet the minimum, you may file a waiver with the county office
- Need to show financial hardship or show that the teacher salaries are comparable to nearby “like” districts.

<u>SECTION III - Salaries of Comparable Districts</u>			
	Amounts	Dollar Difference	Percentage Difference
Applicant District - Annual Costs			
Teacher Salaries - Beginning	\$58,966		
Teacher Salaries - Average	\$89,828		
Teacher Salaries - Maximum	\$115,071		
Average Employer Teacher Costs for Health & Welfare	\$19,686		
Comparable District #1			
Richland Union Elementary			
Teacher Salaries - Beginning	\$53,408	\$5,558	9.43%
Teacher Salaries - Average	\$84,877	\$4,951	5.51%
Teacher Salaries - Maximum	\$109,798	\$5,273	4.58%
Average Employer Teacher Costs for Health & Welfare	\$22,086	-\$2,400	-12.19%
Comparable District #2			
Wasco Union Elementary			
Teacher Salaries - Beginning	\$54,316	\$4,650	7.89%
Teacher Salaries - Average	\$84,507	\$5,321	5.92%
Teacher Salaries - Maximum	\$107,709	\$7,362	6.40%
Average Employer Teacher Costs for Health & Welfare	\$20,179	-\$493	-2.50%
Comparable District #3			
Greenfield Union Elementary			
Teacher Salaries - Beginning	\$57,906	\$1,060	1.80%
Teacher Salaries - Average	\$86,547	\$3,281	3.65%
Teacher Salaries - Maximum	\$114,001	\$1,070	0.93%
Average Employer Teacher Costs for Health & Welfare	\$18,942	\$744	3.78%
The district should attach any comments or documentation that support the position that district teacher salaries and benefits are in excess of those paid by other comparable districts.			

AGAIN: Reach out to District Advisory if you need assistance

FORM SIAA

Form SIAA

SIAA - Summary of Interfund Activities - Actuals [?]

State: In CDE Review State Last Updated: 01-25-24 07:48 Assigned To: Agnes Chan Last Assigned: 01-25-24 07:48

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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	104,480.60	0.00	0.00	(112,250.00)				
Other Sources/Uses Detail					0.00	1,238,021.00		
Fund Reconciliation							125,602.99	21,290.45
08 STUDENT ACTIVITY 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(104,480.60)	112,250.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,290.45	125,602.99
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	104,480.60	(104,480.60)	112,250.00	(112,250.00)	1,238,021.00	1,238,021.00	146,893.44	146,893.44

Must be in balance to close books at year end!

Form ESMOE

Maintenance of Effort— LEAs must use the federal funds to provide additional services above what is required by law. The maintenance of effort is measured in the Standardized Account Code Software (SACS) through the Every Student Succeeds Act Maintenance of Effort (Form ESMOE).

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

DEBT - Schedule of Long-Term Liabilities

ESMOE - Every Student Succeeds Act Maintenance of Effort

GANN - Appropriations Limit Calculations

ESMOE - Every Student Succeeds Act Maintenance of Effort

State: In CDE Review

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Last Assigned: 01-23-24 07:53

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	Funds 01, 09, and 62			2022-23 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	59,273,804.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,838,409.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	615,429.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,885,646.02
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	261,828.36
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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.)	42,012,616.97	15,770.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	42,012,616.97	15,770.50
B. Required effort (Line A.2 times 90%)	37,811,355.27	14,193.45
C. Current year expenditures (Line I.E and Line II.B)	47,672,490.13	16,235.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

ASSET FORM

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,164,023.00		2,164,023.00	1,169,392.00		3,333,415.00
Work in Progress	599,810.43	27,890.57	627,701.00	1,417,807.00	670,620.00	1,374,888.00
Total capital assets not being depreciated	2,763,833.43	27,890.57	2,791,724.00	2,587,199.00	670,620.00	4,708,303.00
Capital assets being depreciated:						
Land Improvements	4,569,012.00	28,521.00	4,597,533.00	10,117.00		4,607,650.00
Buildings	41,718,463.47	(34,123.47)	41,684,340.00	1,280,334.00		42,964,674.00
Equipment	3,545,275.95	19,445.05	3,564,721.00	578,171.00	359,844.00	3,783,048.00
Total capital assets being depreciated	49,832,751.42	13,842.58	49,846,594.00	1,868,622.00	359,844.00	51,355,372.00
Accumulated Depreciation for:						
Land Improvements	(1,454,165.00)	(46,207.00)	(1,500,372.00)	(225,271.00)		(1,725,643.00)
Buildings	(18,602,597.00)	149,006.00	(18,453,591.00)	(1,332,377.00)		(19,785,968.00)
Equipment	(1,910,616.00)	(32,312.00)	(1,942,928.00)	(231,090.00)	(359,844.00)	(1,814,174.00)

Total accumulated depreciation	(21,967,378.00)	70,487.00	(21,896,891.00)	(1,788,738.00)	(359,844.00)	(23,325,785.00)
Total capital assets being depreciated, net excluding lease and subscription assets	27,865,373.42	84,329.58	27,949,703.00	79,884.00	0.00	28,029,587.00
Lease Assets		88,789.00	88,789.00			88,789.00
Accumulated amortization for lease assets		(41,239.00)	(41,239.00)	(17,758.00)		(58,997.00)
Total lease assets, net	0.00	47,550.00	47,550.00	(17,758.00)	0.00	29,792.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	30,629,206.85	159,770.15	30,788,977.00	2,649,325.00	670,620.00	32,767,682.00

Unaudited Balance July 1 - The amounts will be pre-populated from prior year

Audit Adjustments/Restatements - Account for any adjustments that might have happened with prior year pre-populated numbers.

Audited Balance July 1 - This balance should reflect the amounts in your prior year audit report.

Increases/Decreases - Make adjustments necessary from your final depreciation schedule.

Ending Balance June 30 - This balance should align with the current year audit report.

Business-Type Activities:						
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 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 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 excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00

DEBT FORM

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,412,489.00	1,401,939.00	12,814,428.00	537,702.00	790,000.00	12,562,130.00	895,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,942,755.00	(1,913,052.00)	29,703.00	65,886.00	25,035.00	70,554.00	19,679.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	31,626.00	1,905,014.00	1,936,640.00		87,459.00	1,849,181.00	95,956.00
Net Pension Liability	31,793,534.00	(14,324,931.00)	17,468,603.00	9,474,397.00		26,943,000.00	
Total/Net OPEB Liability	2,411,652.00		2,411,652.00		153,967.00	2,257,685.00	
Compensated Absences Payable	300,531.43		300,531.43		3,057.43	297,474.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	47,892,587.43	(12,931,030.00)	34,961,557.43	10,077,985.00	1,059,518.43	43,980,024.00	1,010,635.00

Unaudited Balance July 1 - The amounts will be pre-populated from prior year

Audit Adjustments/Restatements - Account for any adjustments that might have happened with prior year pre-populated numbers.

Audited Balance July 1 - This balance should reflect the amounts in your prior year audit report.

Increases/Decreases - Make adjustments necessary from your final depreciation schedule.

Ending Balance June 30 - This balance should align with the current year audit report.

Asset and Debt Forms are known as your conversion entries. Some auditors may generate these for the LEA's and some may not.

GANN - APPROPRIATIONS LIMIT CALCULATIONS

GANN LIMIT SUMMARY

In summary, Proposition 4 established an appropriations limit for each entity of government equal to total appropriations from the proceeds of taxes in the 1978-79 fiscal year, adjusted annually by the percentage change in California per capita personal income, and adjusted for change in population. Appropriations subject to limitation are defined as any authorization to expend the proceeds of taxes and state subventions, including appropriations to reserve or contingency funds and revenues from the investment of taxes.

					2022-23 Calculations			2023-24 Calculations		
					Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA					2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)										
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT										
(Preload/Line D11, PY column)					20,967,502.13		20,967,502.13			22,476,131.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)					2,486.77		2,486.77			2,478.62
ADJUSTMENTS TO PRIOR YEAR LIMIT					Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers										
4. Temporary Voter Approved Increases										
5. Less: Lapses of Voter Approved Increases										
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT										
(Lines A3 plus A4 minus A5)							0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA										
(Only for district lapses, reorganizations and other transfers.										

Make
adjustments
as needed

					2022-23 Calculations			2023-24 Calculations		
					Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	9.	Total Appropriations Subject to the Limit								
		a.	Local Revenues (Line D7b)				2,084,266.32			
		b.	State Subventions (Line D8)				22,694,490.92			
		c.	Less: Excluded Appropriations (Line C23)				2,302,625.51			
		d.	TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT							
			(Lines D9a plus D9b minus D9c)				22,476,131.73			
	10.	Adjustments to the Limit Per								
		Government Code Section 7902.1								
		(Line D9d minus D4)					0.00			
	SUMMARY				2022-23 Actual			2023-24 Budget		
	11.	Adjusted Appropriations Limit								
		(Lines D4 plus D10)					22,476,131.73			23,474,071.98
	12.	Appropriations Subject to the Limit								
		(Line D9d)					22,476,131.73			

B. CURRENT YEAR GANN ADA			2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)				Make adjustments as needed		Make adjustments as needed		
1.	Total K-12 ADA (Form A, Line A6)	2,478.62		2,478.62	2,478.62		2,478.62	
2.	Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00	
3.	TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,478.62			2,478.62	

C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE			2022-23 Actual			2023-24 Budget		
AID RECEIVED				Make adjustments as needed		Make adjustments as needed		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)								
1.	Homeowners' Exemption (Object 8021)	14,066.69		14,066.69	13,245.00		13,245.00	
2.	Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00	
3.	Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00	
4.	Secured Roll Taxes (Object 8041)	1,742,840.25		1,742,840.25	1,759,394.00		1,759,394.00	
5.	Unsecured Roll Taxes (Object 8042)	214,541.60		214,541.60	212,984.00		212,984.00	
6.	Prior Years' Taxes (Object 8043)	6,126.11		6,126.11	0.00		0.00	
7.	Supplemental Taxes (Object 8044)	145,258.34		145,258.34	118,764.00		118,764.00	

8.	Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(184,932.92)		(184,932.92)	(226,576.00)		(226,576.00)
9.	Penalties and Int. from Delinquent Taxes (Object 8048)	2,341.11		2,341.11	0.00		0.00
10.	Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11.	Comm. Redevelopment Funds (objects 8047 & 8625)	18,286.38		18,286.38	7,153.00		7,153.00
12.	Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13.	Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14.	Penalties and Int. from Delinquent Non-LCFF						

15.	Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16.	TOTAL TAXES AND SUBVENTIONS						
	(Lines C1 through C15)	1,958,527.56	0.00	1,958,527.56	1,884,964.00	0.00	1,884,964.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)							
17.	To General Fund from Bond Interest and Redemption						
	Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18.	TOTAL LOCAL PROCEEDS OF TAXES						
	(Lines C16 plus C17)	1,958,527.56	0.00	1,958,527.56	1,884,964.00	0.00	1,884,964.00

EXCLUDED APPROPRIATIONS							
19a.	Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			771,625.51			798,759.00
19b.	Qualified Capital Outlay Projects						
19c.	Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,531,000.00		1,531,000.00	1,700,000.00		1,700,000.00
OTHER EXCLUSIONS							
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)	1,531,000.00	0.00	2,302,625.51	1,700,000.00	0.00	2,498,759.00
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STATE AID RECEIVED (Funds 01, 09, and 62)							
24.	LCFF - CY (objects 8011 and 8012)	34,512,654.40		34,512,654.40	37,144,720.00		37,144,720.00
25.	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	163,659.84		163,659.84	(200,000.00)		(200,000.00)
26.	TOTAL STATE AID RECEIVED						
	(Lines C24 plus C25)	34,676,314.24	0.00	34,676,314.24	36,944,720.00	0.00	36,944,720.00

DATA FOR INTEREST CALCULATION							
	27.	Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	61,148,476.72		61,148,476.72	53,198,747.00	53,198,747.00
	28.	Total Interest and Return on Investments					
		(Funds 01, 09, and 62; objects 8660 and 8662)	308,728.73		308,728.73	125,000.00	125,000.00
D.	APPROPRIATIONS LIMIT CALCULATIONS		2022-23 Actual			2023-24 Budget	
	PRELIMINARY APPROPRIATIONS LIMIT						
	1.	Revised Prior Year Program Limit (Lines A1 plus A6)			20,967,502.13		22,476,131.73
	2.	Inflation Adjustment			1.0755		1.0444
	3.	Program Population Adjustment (Lines B3 divided					
		by [A2 plus A7]) (Round to four decimal places)			0.9967		1.0000
	4.	PRELIMINARY APPROPRIATIONS LIMIT					
		(Lines D1 times D2 times D3)			22,476,131.73		23,474,071.98

APPROPRIATIONS SUBJECT TO THE LIMIT							
	5.	Local Revenues Excluding Interest (Line C18)			1,958,527.56		1,884,964.00
	6.	Preliminary State Aid Calculation					
		a.	Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		297,434.40		297,434.40
		b.	Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		22,820,229.68		24,087,866.98
	7.	Local Revenues in Proceeds of Taxes					
		a.	Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		125,738.76		61,171.56
		b.	Total Local Proceeds of Taxes (Lines D5 plus D7a)		2,084,266.32		1,946,135.56
	8.	State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			22,694,490.92		24,026,695.42
	9.	Total Appropriations Subject to the Limit					

**BEFORE THE GOVERNING BOARD OF THE
ANY SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

RESOLUTION ESTABLISHING)
APPROPRIATIONS LIMIT UNDER)
GOVERNMENT CODE §§7900, ET SEQ.)
_____)

Resolution No.

Recitals

1. Government Code §§7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as **\$23,474,071.98** an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is **\$22,476,131.73.**

4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * *

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Any School District of Kern County, California, at an official and public meeting thereof held on September XX, 202X, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED: September XX, 202X

GOVERNING BOARD OF THE
ANY SCHOOL DISTRICT

ICR - INDIRECT COST RATE WORKSHEET

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)

8,557,589.72

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.

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.

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)

231,400,311.93

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)

3.70%

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 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

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.

0.00

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

11,077,687.06

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,701,006.56

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)

67,600.00

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)

990,721.37

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)

7,898.78

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

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)		
A. Indirect Costs		
1. Other General Administration, less portion charged to restricted resources or specific goals		
(Functions 7200-7600, objects 1000-5999, minus Line B9)		11,077,687.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals		
(Function 7700, objects 1000-5999, minus Line B10)		2,701,006.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)		
		67,600.00
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)		990,721.37
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)		7,898.78
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)		
		14,844,913.77
9. Carry-Forward Adjustment (Part IV, Line F)		
		2,204,155.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)		
		17,049,069.09

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	180,104,858.26	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,370,786.14	
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	33,994,229.87	
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,472.88	
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	189,698.15	
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	920,700.81	
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)	158,555.78	

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)	25,785,531.79	
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)	210,679.72	
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. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	492,275.00	
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00	
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,284,271.39	
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,009,115.35	
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00	
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	281,529,175.14	

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
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(For information only - not for use when claiming/recovering indirect costs)	
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(Line A8 divided by Line B19)	
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	5.27%
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D. Preliminary Proposed Indirect Cost Rate	
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(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
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(Line A10 divided by Line B19)	
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	6.06%
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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.	
A. Indirect costs incurred in the current year (Part III, Line A8)	14,844,913.77
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	84,360.28
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.52%) times Part III, Line B19); zero if negative	2,204,155.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.52%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,204,155.33

D. Preliminary carry-forward adjustment (Line C1 or C2)										2,204,155.33	
E. Optional allocation of negative carry-forward adjustment over more than one year											
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:											not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:											not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:											not applicable
LEA request for Option 1, Option 2, or Option 3										1	
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)											
										2,204,155.33	

Unaudited Actuals
2022-23 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

15 63362 0000000
Form ICR
D8A8UFSAYR(2022-23)

Approved indirect cost rate: 4.52%
Highest rate used in any program: 4.52%

This form will provide the indirect rate used for each fund and resource. If any of the rates are higher than approved rate, the LEA is out of compliance and will need to change the amount being charged to ICR.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,312,426.32	285,320.00	4.52%
01	3010	5,314,907.42	216,119.62	4.07%
01	3225	103,794.22	4,600.00	4.43%
01	3310	3,073,911.00	138,940.00	4.52%
01	3311	8,194.00	370.00	4.52%
01	3315	43,477.00	1,965.00	4.52%
01	3327	200,205.00	9,049.00	4.52%
01	3345	1,485.00	67.00	4.51%
01	3385	23,919.00	1,081.00	4.52%
01	3395	30,032.00	1,300.00	4.33%
01	4035	771,376.31	34,653.00	4.49%
01	4127	328,531.50	14,846.41	4.52%
01	4203	251,943.22	11,387.83	4.52%
01	6010	2,693,608.58	121,746.79	4.52%
01	6053	79,168.12	3,575.00	4.52%
01	6266	1,648,858.08	74,528.35	4.52%
01	6762	2,041,715.93	92,285.00	4.52%
01	7311	44,496.46	2,010.00	4.52%
01	7435	1,224,165.80	55,330.00	4.52%
01	8150	6,959,608.69	314,299.60	4.52%
01	9010	896,554.04	34,671.32	3.87%
12	6052	4,784.00	216.00	4.52%
12	6105	1,033,804.38	46,297.36	4.48%
13	5310	7,009,115.35	316,806.03	4.52%

FORM CA

Form CA

- Official signature page for Unaudited Actuals
- Summary page provides a quick look of critical data elements that could have fiscal implications on next fiscal year

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

15 63503 0000000
Form CA
D8A4M2F7YX(2022-23)

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)	58.49%
	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.	\$1,966,918.21
	ESMOE	MOE Met
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 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	0.00% 0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$84,231,929.07
	Appropriations Subject to Limit	\$84,231,929.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.76%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

REVIEWING TRC (TECHNICAL REVIEW CHECKS)

- Click on TRC section on the left hand side
- Click on Technical Review

2023-24

E8BRS759AB
Budget, July 1

Find forms and reports

Table of Contents
Cover Sheets
User Data Input/Review
General Ledger Fund Data
Supplemental Form Data
TRC
Technical Review
Explanations
Forms

Dashboard Import Users Queues Tools

Welcome, Marcos

Fiscal Year 2023-24

Submission locked.

User Data Input / Review

State: Draft State Last Updated: 05-01-24 12:30 Assigned To: Not Assigned Last Assigned:

Filter Budget 2023-24 Add GL data record 8 column(s) selected

	Fund	Resource	Project Year	Goal	Function	Object	Value	Flag	Actions
<input type="checkbox"/>	1	2	3	4	5	6			
<input type="checkbox"/>	01	0000	0	0000	0000	8011	1,903,376.00	I	
<input type="checkbox"/>	01	0000	0	0000	0000	8021	49,123.00	I	
<input type="checkbox"/>	01	0000	0	0000	0000	8041	452,232.00	I	

- There are two datasets you'll want to check TRCs on. Your Unaudited Actuals and Budget
- Make sure you select "Exceptions Only" to display TRCs that require attention

The screenshot displays the SACS Financial Reporting Software interface. The top navigation bar includes a home icon, a back arrow, a logo, and a user profile 'Welcome, Marcos'. The main menu on the left lists: Table of Contents, Cover Sheets, User Data Input/Review, TRC (expanded), Technical Review (selected), Explanations, Forms, CEFB, and IFC Statuses. The right panel shows the 'Technical Review' configuration for 'Budget 2023-24'. A green banner at the top indicates 'Checks Completed.' Below this, the title 'Technical Review' is followed by status information: 'State: Draft', 'State Last Updated: 05-01-24 12:30', 'Assigned To: Not Assigned', and 'Last Assigned:'. The configuration section contains three dropdown menus: 'Dataset Type' set to 'Budget 2023-24', 'Phase' set to 'All', and 'Display' set to 'Exceptions Only'. A 'Start' button is located to the right of these settings. At the bottom, a header for 'SACS Financial Reporting Software' is visible, with a tooltip showing 'Unaudited Actuals 2023-24' over the date '5/1/2024'. The system ID '15-63784-0000000' is in the bottom right corner.

←

Dashboard Import Users Queues Tools

Welcome, Marcos

Fiscal Year 2023-24

2023-24

E8BRS759AB
Budget, July 1

Find forms and reports

Table of Contents
Cover Sheets
User Data Input/Review
TRC
Technical Review
Explanations
Forms
CEFB
IFC Statuses

✓ Checks Completed.

Technical Review

State: Draft State Last Updated: 05-01-24 12:30 Assigned To: Not Assigned Last Assigned:

Dataset Type Phase Display

Budget 2023-24 All Exceptions Only

Start

SACS Financial Reporting Software

Unaudited Actuals 2023-24

5/1/2024

15-63784-0000000

- Here is an example of what some TRCs look like
- Click on the small blue arrows on the left to expand and provide more detail
- **F** = Fatal warning, this need to be corrected in order to produce an “Official” “Clean” export
- **W** = Warning, warnings require an explanation. Can still export an Official File
- **O** = Optional, these don’t require explanations

The screenshot displays the TRC (Technical Review) interface. On the left is a sidebar with a 'Table of Contents' including 'Cover Sheets', 'User Data Input/Review', 'TRC', 'Technical Review' (selected), 'Explanations', 'Forms', 'CEFB', and 'IEC: Statuses'. The main content area shows a 'Technical Review' form for '2023-24' with 'E8BRS759AB' as the 'Budget, July 1'. A green banner at the top indicates 'Checks Completed.' Below this, the 'General Ledger checks' table lists several items:

State	State Last Updated	Assigned To	Last Assigned
Draft	05-01-24 12:30	Not Assigned	

The 'General Ledger checks' table contains the following entries:

- Exception** (W) - EFB-POSITIVE - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. (Status: Checked)
- Exception** (W) - OBJ-POSITIVE - The following objects have a negative balance by resource, by fund: (Status: Checked)
- Exception** (F) - UNASSIGNED NEGATIVE - Unassigned/Unappropriated balance (Object 9790) is

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9796) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

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

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

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

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

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

- Make any appropriate corrections to the general ledger to correct invalid account string combinations (cash transfers)
- Account strings should be reviewed to determine why a negative expense was posted.

PROMOTING SACS FILES TO COUNTY OFFICE

Promoting your dataset

SACS - cde.org/dashboard

SACS State of Utah Assessment Center TimePoint System

Dashboard Import Users Queues Tools

Welcome, Jonathan

15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23



Submissions ?

New draft +

All **Draft** Official

Filter

15 column(s) selected

	CDS Number Ta ①	LEA Name ↑↓	Dataset Name ↑↓	Number ↑↓	Dataset Type ↑↓	Last Modified ↑↓	Last Modified By ↑↓	Fiscal Year ②	Reporting Period ↑↓	CDE Received ↑↓	State ↑↓ #2	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submission Notes ↑↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D88GW3K21	SACS	05-26-22 08:08	Jonathan Medina	2022-23	Budget, July 1	(none)	Draft	05-26-22 08:08	Not Assigned	05-26-22 08:08		 

Reset sorts & filters

<< < 1 > >> 10

(1-1 of 1 rows)

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

sacs-cde.org/dashboard

SACS Standardized Accounting System
Dashboard Import Users Queues Tools

Welcome, Jonathan
15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Submissions

New draft +

All Draft Official

Filter 15 column(s) selected

	CDS Number 1a ①	LEA Name	Dataset Name	Number	Dataset Type	Last Modified	Last Modified By	Fiscal Year 2	Reporting Period	CDE Received	State	State Last Upd	Assigned To	Last Assigned	Submission Notes	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D8BGW3KZJ1	SACS	05-26-22 08:08	Jonathan Medina	2022-23	Budget, July 1	(none)	Draft	05-26-22 08:08	Not Assigned	05-26-22 08:08		

Reset sorts & filters

<< < 1 > >> 10

#3

#4

→ Pending Internal Review

Save

(1-1 of 1 rows)

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

sacs-cde.org/dashboard

SACS Standardized Account Code System

Dashboard Import Users **Queues** Tools

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

Submissions ?

#5

#6

LEA Draft Dataset Approval

New draft +

All Draft Official

Filter 15 column(s) selected

	CDS Number 1 ①	LEA Name ↑↓	Dataset Name ↑↓	Number ↑↓	Dataset Type ↑↓	Last Modified ↑↓	Last Modified By ↑↓	Fiscal Year ②	Reporting Period ↑↓	CDE Received ↑↓	State ↑↓	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submissi on Notes ↑↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D8BGW3KZJ1	SACS	05-26-22 08:13	Jonathan Medina	2022-23	Budget, July 1	(none)	Pending Internal Review	05-26-22 08:13	Not Assigned	05-26-22 08:13		

Reset sorts & filters

<< < 1 > >> 10 (1-1 of 1 rows)

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

Submission Queue

LEA Draft Dataset Approval



#7

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

Filter

13 column(s) selected

CDS Number Ts ①	LEA Name ②	Number ↑↓	Dataset Type ↑↓	Dataset Name ↑↓	Author ↑↓	Reporting Period ↑↓	Fiscal Year ↑↓	State ↑↓	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submission Notes ↑↓
15-63388-0000000	Caliente Union Elementary	D88GW3KZJ1	SACS	Budget	Jonathan Medina	Budget, July 1	2022-23	Pending Internal Review	05-26-22 08:13	Not Assigned	05-26-22 08:13	

Reset sorts & filters

10

→ New Dataset Submission

(1-1 of 1 rows)

→ New Dataset Submission

← Draft

#10

Save

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

Submission Queue

LEA Draft Dataset Approval



Reporting Period Budget, July 1

Fiscal Year 2022-23

Type of Data Budget, July 1

Filter

13 column(s) selected

CDS Number 1a ①	LEA Name 2a ②	Number 1b	Dataset Type 1c	Dataset Name 1d	Author 1e	Reporting Period 1f	Fiscal Year 1g	State 1h	State Last Upd 1i	Assigned To 1j	Last Assigned 1k	Submission Notes 1l
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Nothing to show!

Reset sorts & filters

<< < > >>

10

(1-0 of 0 rows)

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

Submission Queue

Edit Dataset



#14

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

Filter 11 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ11	SACS	Budget	(none)	#15 New Dataset Submission	05-26-22 08:18	Not Assigned	05-26-22 08:18	

Reset sorts & filters << < 1 **#16** → Data Entry ← Pending Internal Review (1-1 of 1 rows)

#17 Save

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

sacs-cde.org/queues/edit-dataset

SACS Standardized Account Code Structure System

Dashboard Import Users **Queues** Tools

Welcome, Jonathan
15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

✓ Saved Successfully

#18

#19

Dataset Approval

LEA Draft Dataset Approval

Submission Queue

Edit Dataset ?

Reporting Period

Budget, July 1

Fiscal Year

2022-23

Type of Data

Budget, July 1

Filter

11 column(s) selected

CDS Number ^①	LEA Name ^②	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ1	SACS	Budget	(none)	Data Entry	05-26-22 08:21	Not Assigned	05-26-22 08:21	

Reset sorts & filters

<<

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1

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>>

10

(1-1 of 1 rows)

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

Submission Queue

Dataset Approval

#20

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

Filter 11 column(s) selected

CDS Number ①	LEA Name ②	Number	Dataset Type	Dataset Name	Board Mtg Date	State #21	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ11	SACS	Budget	(none)	Data Entry	05-26-22 08:21	Not Assigned	05-26-22 08:21	

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

#22

→ Promote To 1st Level LEA Review
← New Dataset Submission

#23 Save

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

COE and Charter Approvers Only

#1

SACS Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Welcome, Jonathan
15-10157-0000000 Kern County Office of Education

Fiscal Year 2022-23

#2 Oversight

Submissions

New draft +

All Official

Filter 15 column(s) selected

	CDS Number Tb ①	LEA Name ↑↓	Dataset Name ↑↓	Number ↑↓	Dataset Type ↑↓	Last Modified ↑↓	Last Modified By ↑↓	Fiscal Year ②	Reporting Period ↑↓	CDE Received ↑↓	State ↑↓	State Last Upd ↑↓	Assigned To ↑↓	Last Assigned ↑↓	Submission Notes ↑↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	D6BGW3K21	SACS	05-26-22 08:23	Jonathan Medina	2022-23	Budget, July 1	(none)	PORTFOLIO To 1st Level LEA	05-26-22 08:23	Not Assigned	05-26-22 08:23		

Reset sorts & filters

<< < 1 > >> 10 (1-1 of 1 rows)

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

Submission Queue

Oversight



#3

Reporting Period

Budget, July 1

Fiscal Year 2022-23

Type of Data Budget, July 1

Filter

12 column(s) selected

CDS Number 1	LEA Name 2	Number 3	Dataset Type 4	Dataset Name 5	Budget (Approved / Disapproved) 6	Board Mtg Date 7	State 8	State Last Upd 9	Assigned To 10	Last Assigned 11	Submission Notes 12
15-63388-0000000	Caliente Union Elementary	D68GW3K21	SACS	Budget							

(none)

#4

Promote To 1st Level LEA Review

05-26-22 08:23

Not Assigned

05-26-22 08:23

Reset sorts & filters

<<

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1

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10

#5

Update Dataset

(1-1 of 1 rows)

#5

→ Update Dataset

→ LEA Oversight Review Completed

#6

Save

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

Accessing Returned Files

#1

#2

Submissions ?

All Draft Official

15 column(s) selected

	CDS Number T= ①	LEA Name T↓	Dataset Name T↓	Number T↓	Dataset Type T↓	Last Modified T↓	Last Modified By T↓	Fiscal Year ②	Reporting Period T↓	CDE Received T↓	State T↓	State Last Upd T↓	Assigned To T↓	Last Assigned T↓	Submissi on Notes T↓	Actions
<input type="checkbox"/>	15-63388-0000000	Caliente Union Elementary	Budget	DBBGW3KZJ1	SACS	05-26-22 08:28	Jonathan Medina	2022-23	Budget, July 1	(none)	Update Dataset	05-26-22 08:28	Not Assigned	05-26-22 08:28		

Resort sorts & filters

<< < 1 > >> 10 (1-1 of 1 rows)

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

Submission Queue

Edit Dataset

#3

Reporting Period: Budget, July 1

Fiscal Year: 2022-23

Type of Data: Budget, July 1

Filter: 11 column(s) selected

CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3K21	SACS	Budget	(none)	#4 Update Dataset	05-25-22 08:28	Not Assigned	05-25-22 08:28	

#5 → Data Entry

#6 Save

Reset sorts & filters

1 (1 of 1 rows)

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

#7

Submission Queue

Edit Dataset

#8

Edit Dataset

Dataset Approval

LEA Draft Dataset Approval



Reporting Period		Budget, July 1		Fiscal Year 2022-23			Type of Data Budget, July 1			
Filter				11 column(s) selected						
CDS Number	LEA Name	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D88GWA3KZJ1	SACS	Budget	(none)	Data Entry	05-26-22 08:30	Not Assigned	05-26-22 08:30	
Reset sorts & filters										
110										
(1-1 of 1 rows)										

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

← → ↺ 📄 sacs-cde.org/queues/dataset-approval

SACS Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Welcome, Jonathan
15-63388-0000000 Caliente Union Elementary

Fiscal Year 2022-23

Submission Queue

Dataset Approval

Reporting Period: **#9** Budget, July 1 Fiscal Year: 2022-23 Type of Data: Budget, July 1

Filter 11 column(s) selected

CDS Number ①	LEA Name ②	Number	Dataset Type	Dataset Name	Board Mtg Date	State	State Last Upd	Assigned To	Last Assigned	Submission Notes
15-63388-0000000	Caliente Union Elementary	D8BGW3KZ11	SACS	Budget	(none)	Data Entry	05-26-22 08:30	Not Assigned	05-26-22 08:30	

Reset sorts & filters

1 (1 of 1 rows)

#10 → Promote To 1st Level LEA Review
← New Dataset Submission

#11 Save

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

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



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PLEASE SHARE SOME FEEDBACK



RESOURCES

- FCMAT- <https://www.fcmat.org>
- FCMAT Projection Pro - <https://www.fcmat.org/projection-pro>
- Property tax Information [J-29 FINAL FYE 24-25](#)
- Workers comp rate - <https://kern.org/fiscal-support/district-advisory-services/funding-information/>
- Dashboard information- <https://kern.org/fiscal-support/district-advisory-services/tools-resources/>
- Special Education Funding - <https://kern.org/fiscal-support/district-advisory-services/special-education/>
- School Services Dartboard- <https://www.sscal.com/> or [Dartboard \(kern.org\)](#)
- CDE Budget Criteria - <https://www.cde.ca.gov/fg/fi/ss/distbudgetcsfy2425.asp>
- SACS QUERY - <https://www2.cde.ca.gov/sacsquery/querybyresource.asp>
- California School Accounting Manual- <https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf>
- District Advisory Cashflow Template- <https://kern.org/fiscal-support/district-advisory-services/cash-flow/>
- SACS Web- <https://sacs-cde.org/security/login>
- KCSOS Presentations -<https://kern.org/fiscal-support/district-advisory-services/training-materials/>

Questions?

Thank you!!