KCSOS

YEAR-END CLOSING

Unaudited Actuals Requirements

- Electronic Submission
- Email Signed District Certification
- Due no later than September 15, 2026

KCSOS
Kern County Superintendent of Schools
Office of John G. Mendiburu, Ed.D. – Advocates for Children

bulletin
No. 01

August 1, 202X

TO: School District Administrators

FROM: Division of Fiscal Support

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
- ✓ Form CA – Email 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 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
- ✓ TRC- 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, 202X**.

For further information, please contact Matthew Hughes, , District Advisory Services, at (661) 636-4494.

Year-End Closing Planning Timeline

April-May

Planning & Communication

- Build Calendar
- Conduct preliminary review of revenue and balance sheet accounts
- Enforce cutoffs for PO's
- Notify sites and departments
- Schedule physical inventory

Before June 30

Cash & Asset Close

- Establish cutoff rules
- Set deposit deadlines
- Review open and close purchase orders
- Reconcile cash accounts
- Conduct physical inventory
- Collect restricted program documentation
- Review and adjust prepaid expenditures and capital assets

July-August

Accounting Post- June 30

- Record accounts receivable
- Record accounts payable
- Reconcile accounts and programs
- Record debt payments and long-term obligations
- Prepare direct and indirect cost entries
- Collect restricted resources info for CAT form

August- September

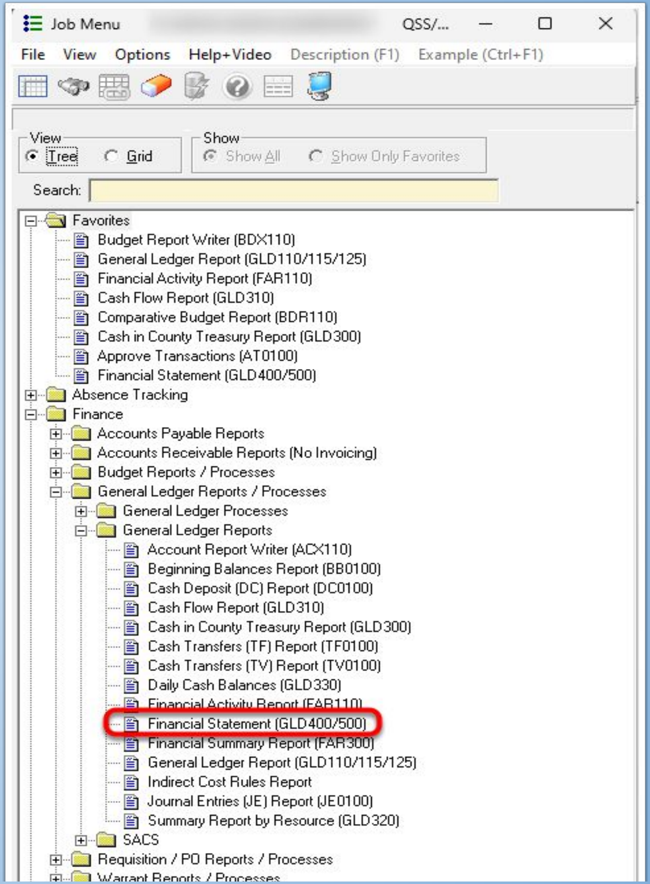
Compliance & Reporting

- Complete required SACS compliance forms
- Confirm fund balance classification
- Address GASB reporting requirements
- Final review of all funds
- Submit Unaudited Actuals through SACS
- Coordinate with auditors

RECONCILING BOARD FINANCIAL SUMMARY

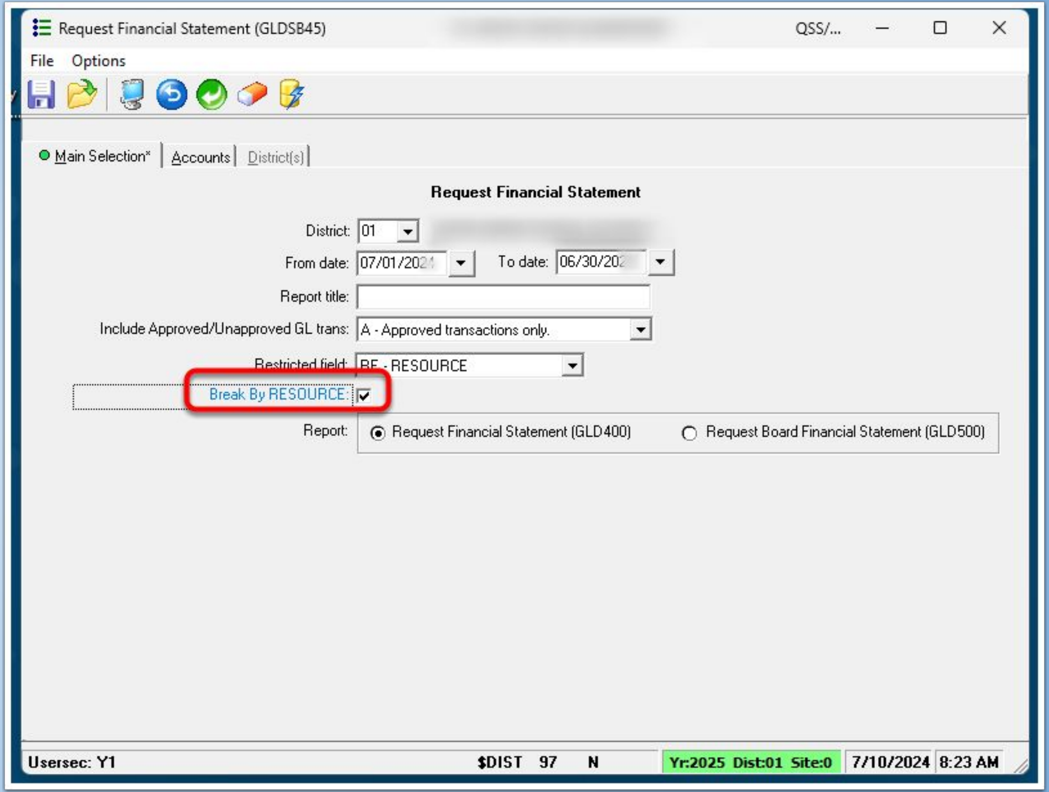
Financial Statement (GLD 400/500)

In QCC Job Menu, open Finance > General Ledger Reports/Processes > General Ledger Reports Financial Statement (GLD400/500)



Financial Statement (GLD 400/500)

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



Financial Statement (GLD 400/500)

FOR PERIOD: 07/01/20XX 06/30/20XX

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

FUND RECONCILIATION

ASSETS AND LIABILITIES :

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
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 *

REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/ EXPENSE	BUDGET BALANCE	BUDGET % USED
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	488,735.19-	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

Asset Accounts

- 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

Liability Accounts

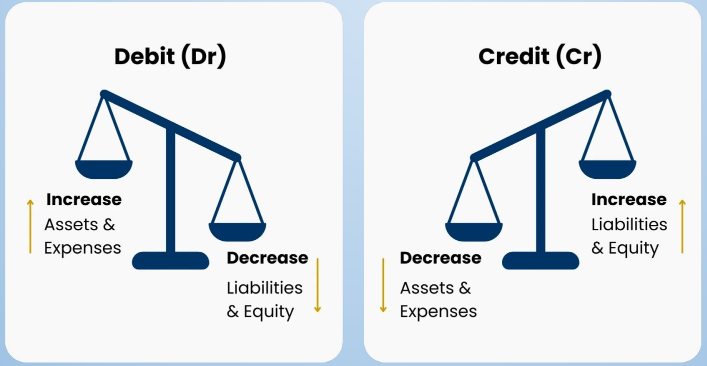
- Liabilities
  - Accounts Payable (9500)*
  - Due to Grantor Agencies (9590)*
  - Refund Clearing Account (9505)*
  - AP Current Liability (9510)*
  - Current Liabilities (9515,9518-9522)
  - Use Tax (9526)
  - Due from Other (9610)

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

Debits / Credits

Rules of Debits and Credits

- Debits increase assets and expenses and reduce liabilities and revenues
- Credits increase liabilities and revenues and decrease assets and expenses



Accounts Payable vs. Accounts Receivable

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.

Accounts Receivable Clearing Example

FUND: 01 GENERAL FUND

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

Accounts Receivable Clearing Example

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 FY25-26, you will need to run a detail general ledger on account 9209, from FY24-25.

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 (FY26-27). 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.

Accounts Receivable Clearing Example

07/01/20XX TO 06/30/20XX

FUND :01 GENERAL FUND

	DATE	REFERENCE VENDOR WARRANT / TRANSACTION DESCRIPTION	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT
9209		ACCOUNTS RECEIVABLE SET UP			
		BALANCE FORWARD 07/01/2010		0.00	0.00
	06/30/20XX	TF 974960 / 4TH QTR INT REC @0.769%/JL	01-0000-0-9209.00-0000-0000-000-00-000-0000	26,608.37	0.00
	06/30/20XX	ER 110020 / BUS EXHAUST RETROFIT PRGM	01-7230-0-8699.00-0000-0000-000-00-000-7231	268,638.30	0.00
	06/30/20XX	TF 110192 / CLEAR A/R	01-9019-0-9209.00-0000-0000-000-00-000-0000	155,471.41	0.00
	06/30/20XX	TF 110212 / CLEAR A/R	01-9015-0-9209.00-0000-0000-000-00-000-0000	0.00	0.01
	06/30/20XX	ER 110042 / K-12 ED TECH VOUCHER	01-9019-0-8699.00-0000-0000-000-00-000-0000	40,878.70	0.00
	06/30/20XX	ER 110041 / PROP 10 4TH QTR	01-9015-0-8699.00-0000-0000-000-00-000-0000	50,533.89	0.00
	06/30/20XX	ER 110007 / WORKERS' COMP D.SPANN	01-0000-0-2400.00-0000-7300-001-00-000-0000	879.99	0.00
		TOTAL ACTIVITY		543,010.66	0.01
		ENDING BALANCE 06/30/2011		543,010.65	

Accounts Receivable Clearing Example

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.

Accounts Receivable Clearing Example

J4531 DETAILED GENERAL LEDGER GLD110 H.00.22 07/16/12 13:56 PAGE 1

07/01/20XX TO 06/30/20XX

FUND :01 GENERAL FUND

DATE	REFERENCE VENDOR WARRANT TRANSACTION DESCRIPTION	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DEBIT	CREDIT
9200	ACCOUNTS RECEIVABLE			
	BALANCE FORWARD 07/01/20XX		0.00	0.00
07/01/20XX	BB 000000 BEGINNING BALANCE	01-0000-0-9200.00-0000-0000-000-00-000-0000	27,488.36	0.00
07/01/20XX	BB 000000 BEGINNING BALANCE	01-7230-0-9200.00-0000-0000-000-00-000-0000	268,638.30	0.00
07/01/20XX	BB 000000 BEGINNING BALANCE	01-9015-0-9200.00-0000-0000-000-00-000-0000	50,533.88	0.00
07/01/20XX	BB 000000 BEGINNING BALANCE	01-9019-0-9200.00-0000-0000-000-00-000-0000	196,350.11	0.00
07/11/20XX	DC 120003 AR 110007 W/C D SPANN 6/30	01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	879.99
07/27/2011	TF 970273 DIRECT DEPOSITS/JL	01-0000-0-9200.00-0000-0000-000-00-000-0000	2,081.61	0.00
07/28/2011	TF 970317 4TH QTR INT REC @0.769%/JL	01-0000-0-9200.00-0000-0000-000-00-000-0000	0.00	26,608.37
09/02/2011	DC 120024 SJVUAPCD A-Z REIMB AR110020	01-7230-0-9200.00-0000-0000-000-00-000-0000	0.00	268,638.30
11/28/2011	TF 971779 10/11 FED SPECIAL ED APPT/MRN	01-3310-0-9200.00-5001-0000-000-00-000-0000	0.00	341,807.00
11/28/2011	TF 971794 10/11 FED SPECIAL ED APPT/MRN	01-3310-0-9200.00-5001-0000-000-00-000-0000	341,807.00	0.00
12/28/2011	TF 972083 DIRECT DEPOSIT/JL	01-0000-0-9200.00-0000-0000-000-00-000-0000	582.25	0.00
05/31/2012	TF 974039 C/W DIRECT DEPOSITS / MRN	01-0000-0-9200.00-0000-0000-000-00-000-0000	636.61	0.00
	TOTAL ACTIVITY		888,118.12	637,933.66
	ENDING BALANCE 06/30/2012		250,184.46	

Accounts Payable Clearing Example

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 Object 9310/9610 Clearing Example

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
9300	DUE FROM GRANTOR GOVT (A/R SET		[illegible]	[illegible]
9310	DUE FROM OTHER FUNDS	155,507.34	144,351.50	299,858.84
9320	STORES	[illegible]	[illegible]	[illegible]
9330	PREPAID EXPENDITURES	20,161.65	89,119.48	109,281.13
9500	ACCOUNTS PAYABLE	1,354,989.60-	1,315,389.02	39,600.58-
9505	REFUND CLEARING ACCOUNT		594.23-	594.23-
9506	Stale Dated Warrant Liability	9,702.91-	1,388.84-	11,091.75-
9509	ACCOUNTS PAYABLE SET UP		1,219,400.51-	1,219,400.51-
9510	ACCOUNTS PAYABLE CURRENT LIAB	580.67	3,948.47-	3,367.80-
9515	CURRENT LIABILITY STRS	394.26-	.00	394.26-
9518	CURRENT LIABILITIES H & W		2,464.52	2,464.52
9519	CURRENT LIABILITIES S.U.I.	78,130.93-	91,610.75-	169,741.68-
9520	CURRENT LIABILITIES W/C	105,221.57-	41,131.99-	146,353.56-
9522	CURRENT LIABILITIES MEDICARE	125.69-	.00	125.69-
9526	CURRENT LIABILITIES USE TAX	11.43	1,537.01-	1,525.58-
9550	SISC III MONTHLY HEALTH PAYMEN	785,483.27-	10,618.29-	796,101.56-
9560	DEFERRED PAYROLL OPTION	1,408,588.55-	46,319.65	1,362,268.90-
9590	DUE TO OTHER GOVERNMENTS	89,023.38-	14,193.00	74,830.38-
9600	DUE TO GRANTOR GOVT (A/R SETUP		[illegible]	[illegible]
9610	DUE TO OTHER FUNDS		2,445.00-	2,445.00-
9640	CURRENT LOANS	[illegible]	[illegible]	[illegible]
9650	DEFERRED REVENUE	267,584.45-	.00	267,584.45-
* NET YEAR TO DATE FUND BALANCE * *		11,508,146.46 *	14,705,746.08-*	3,197,599.62-*
9791	FUND BAL-BEGINNING BALANCE	11,508,146.46-	.00	11,508,146.46-
* EXCESS REVENUES/(EXPENDITURES) * *		.00 *	14,705,746.08-*	14,705,746.08-*

Due To / Due From Object 9310/9610 Clearing Example

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 19th, 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.

Due To / Due From Object 9310/9610 Clearing Example

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 Object 9550 Reconciliation Example

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

FUND RECONCILIATION

ASSETS AND LIABILITIES :

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
9110	CASH IN COUNTY TREASURY	10,647,227.14	4,539,010.91	15,186,238.05
9120	CASH IN BANK	33,900.43	.00	33,900.43
9200	ACCOUNTS RECEIVABLE	76,563.43	76,524.76-	38.67
9209	ACCOUNTS RECEIVABLE SET UP		23,366.16	23,366.16
9290	DUE FROM OTHER GOVERNMENTS	515,764.00	515,764.00-	.00
9299	DUE FROM GRANTOR GOVT (A/R SET		465,890.00	465,890.00
9500	ACCOUNTS PAYABLE	463,053.69-	463,053.69	.00
9506	Stale Dated Warrant Liability		1,706.79-	1,706.79-
9509	ACCOUNTS PAYABLE SET UP		123,475.07-	123,475.07-
9510	ACCOUNTS PAYABLE CURRENT LIAB		1,251.85-	1,251.85-
9518	CURRENT LIABILITIES H & W		272.68-	272.68-
9519	CURRENT LIABILITIES S.U.I.	992.56	3,317.03	4,309.59
9520	CURRENT LIABILITIES W/C	[illegible]	[illegible]	[illegible]
9550	SISC III MONTHLY HEALTH PAYMEN	140,342.00-	44,356.51-	184,698.51-
9560	DEFERRED PAYROLL OPTION	96,779.75-	25,141.83-	121,921.58-
9568	STRS Contribution Refunds	40.86	347.02-	306.16-
9569	Summer Assistance	20,908.12-	9.20-	20,917.32-
9590	DUE TO OTHER GOVERNMENTS	3,150.00-	3,150.00	.00
9599	DUE TO GRANTOR GOVT (A/P SETUP		48,779.00-	48,779.00-
9610	DUE TO OTHER FUNDS	118,038.69-	118,038.69	.00

* NET YEAR TO DATE FUND BALANCE * *

SISC Premiums Object 9550 Reconciliation Example

Closing year GL

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					
05/22/XX	TF-960129	01-0000-0-9550.00-0000-0000-000-00-000-0000	MAY 2026 All Kern Transfer		$\boxed{160,368.95}$	0.00
05/29/XX	PX-052926	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 05/29/2026		0.00	120,702.09
05/29/XX	PX-052926	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERB 05/29/2026		0.00	39,372.40
05/29/XX	PY-052926	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 05/29/26		0.00	5,254.80
06/11/XX	TF-960135	01-0000-0-9550.00-0000-0000-000-00-000-0000	JUNE 2026 All Kern Transfer		$\boxed{161,768.95}$	0.00
06/30/XX	PX-063026	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM 06/30/2026		0.00	120,702.09
06/30/XX	PX-063026	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERB 06/30/2026		0.00	39,372.40
06/30/XX	PY-063026	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM 06/30/26		0.00	5,254.80
	TOTAL ACTIVITY				1,885,411.85	2,070,110.36
	ENDING BALANCE 06/30/2026					$\boxed{184,698.51}$

SISC Premiums Object 9550 Reconciliation Example

Subsequent year GL

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 07/01/2026				0.00	0.00
07/10/XX	TF-960003	01-0000-0-9550.00-0000-0000-000-00-000-0000	JULY 2026 All Kern Transfer		158,644.65	0.00
07/31/XX	PX-073126	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-EOM	07/31/2026	0.00	27,962.10
07/31/XX	PX-073126	01-0000-0-9550.00-0000-0000-000-00-000-0000	BX-KILERB	07/31/2026	0.00	42,728.30
07/31/XX	PY-073126	01-0000-0-9550.00-0000-0000-000-00-000-0000	PY-EOM	07/31/26	0.00	1,287.40
	TOTAL ACTIVITY				158,644.65	71,977.80
	ENDING BALANCE 06/30/2027				86,666.85	

SISC Premiums Object 9550 Reconciliation Example

In this example there's a Credit balance of $184,698.51.

Theoretically, this liability account should have a credit balance of the next quarterly payment to SISC. Run a detail general ledger on Object 9550 for the closing year and subsequent year.

To balance, analyze the subsequent year SISC July quarterly premium payment amount to determine how much needs to be offset.

So we need to Debit ($184,698.51 - $158,644.65= $26,053.86) to 9550 to balance at year end. Offset will be a Credit to 01-0000-0-3401.00 and 01-0000-0-3402.00.

Stale Dated / Cancelled Warrants Object 9506 & 9510

FOR PERIOD: 07/01/20XX - 06/30/20XX

UNRESTRICTED/RESTRICTED COMBINED 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	1,532,307.85	1,268,310.03-	263,997.82
9130	REVOLVING CASH ACCOUNT	3,000.00	.00	3,000.00
9200	ACCOUNTS RECEIVABLE	39,032.23	39,032.23-	.00
9209	ACCOUNTS RECEIVABLE SET UP		175.00	175.00
9290	DUE FROM OTHER GOVERNMENTS	3,497.00	3,497.00-	.00
9310	DUE FROM OTHER FUNDS	103,500.00	103,500.00-	.00
9500	ACCOUNTS PAYABLE	217,526.55-	217,433.43	93.12-
9506	Stale Dated Warrant Liability	78,255.80-	74,119.95	4,135.85-
9509	ACCOUNTS PAYABLE SET UP		23,073.48-	23,073.48-
9510	ACCOUNTS PAYABLE CURRENT LIAB	15,581.16-	1,964.81	13,616.35-
9518	CURRENT LIABILITIES H & W	[illegible]	[illegible]	[illegible]

- Analyze, reconcile, and clear any Stale Dated Warrant Liabilities (9506) and Accounts Payable Current Liabilities (9510)

OTHER CLOSING CONSIDERATIONS

Revenue Accruals

KCSOS District Accounting team will post the June Principal Apportionment Funding, Kern SELPA, Lottery and interest revenue accruals for districts. This includes the following;

- LCFF- Over/Under Tax Collection (resource 0000 Object 8011)
- Home-to-School Transportation Reimbursement (resource 0000 Object 8590)
- EPA (resource 1400)
- Interest (object 8660, all funds)
- Lottery (resource 1100 & 6300)
- Special Education Federal (resource 3310 & 3315)
- Special Education State (resource 6500)
- Mental Health Services (resource 6546)
- Early Intervention Preschool Grant (resource 6547)
- Prop 28: Art and Music in Schools (resource 6770)
- Expanded Learning Opportunities Program- ELOP (resource 2600)
- LCFF Multiplier (resource 7399)

Indirect Cost

- Charge indirect costs to allowable programs (object 7310,7350)
- Be aware that some programs may specify a lower set percentage rate, or LEA's state-approved rate
- Verify program percentage rate on SACS Resources Query https://www2.cde.ca.gov/sacsquery
- Not all object codes are included in indirect cost calculation. The CSAM Procedure 915 excludes expenditures in the following object codes:
  - Object Code 4700- Food
  - Object Code 5100- Sub-Agreements for Services
  - Object Code 6000-6999- Capital Outlay
  - Object Codes 7000-7499 and 7600- 7699- Other Outgo and Other Financing Uses

Programs

Federal Programs

- If applicable, transfer balances between resources (Federal Transferability object 8990)
- Typically, there are some additional reporting requirements that must be considered when spending federal dollars
- Ensure that all required personnel activity reports or substitute systems for time accounting of federal programs for multi-funded personnel have been completed. Employees working on a single cost objective, only need to complete semi-annual certifications.

Special Education Programs

- Analyze and ensure LEA meets the maintenance of effort (MOE requirement). Use prior year Subsequent Year Tracking Worksheet (SYT) Form to determine the correct test comparison year and amounts. If LEA does not meet its MOE, review special education expenditures and when appropriate, make adjustment for the allowed conditions. If still not met, determine and review for allowable IDEA MOE Exemptions
- Kern SELPA EOY SPED reports due September 15th (SYT & Excess Cost Calculator)

Programs

Routine Restricted Maintenance Account (RRMA)

- If applicable, calculate the 3% of total General Fund expenditures, including other financing uses.
- Has been modified in recent years to exclude a series of resource codes. Some of those resources include; 3212-3214, 3218, 3219, 3225-3228, 5316, 5632-5634, 7027, and 7690
- Contribution must occur whether or not all the funds are spent

Transportation

- Expenditures recorded for the home-to-school transportation program, Function Code 3600, should be reviewed to ensure that they are all appropriately coded as the expenditures included in the reimbursement will be audited. CSAM Procedure 640 provides examples about allowable and unallowable expenditures for Function Code 3600

Other Closing Considerations

- Record any cash in bank & revolving cash account balances as of 6/30 (object 9120/9130)
- Record inventory count & adjust for losses / changes (object 9320)
- Analyze and confirm restricted fund expenditures are properly accounted for
- Correct misposted transactions (wrong object codes/ invalid account lines)
- Verify all state & federal revenues are recorded
- Set up deferred revenue entry for programs where funds were received in advance but not yet earned by 6/30 (object 9650)
- Calculate and record any contributions to restricted programs that are overspent (special education, routine restricted maintenance etc. object 8980)

CalSTRS On-Behalf Payments

UA On-Behalf Contribution to Book

Budget On-Behalf Contribution to Budget

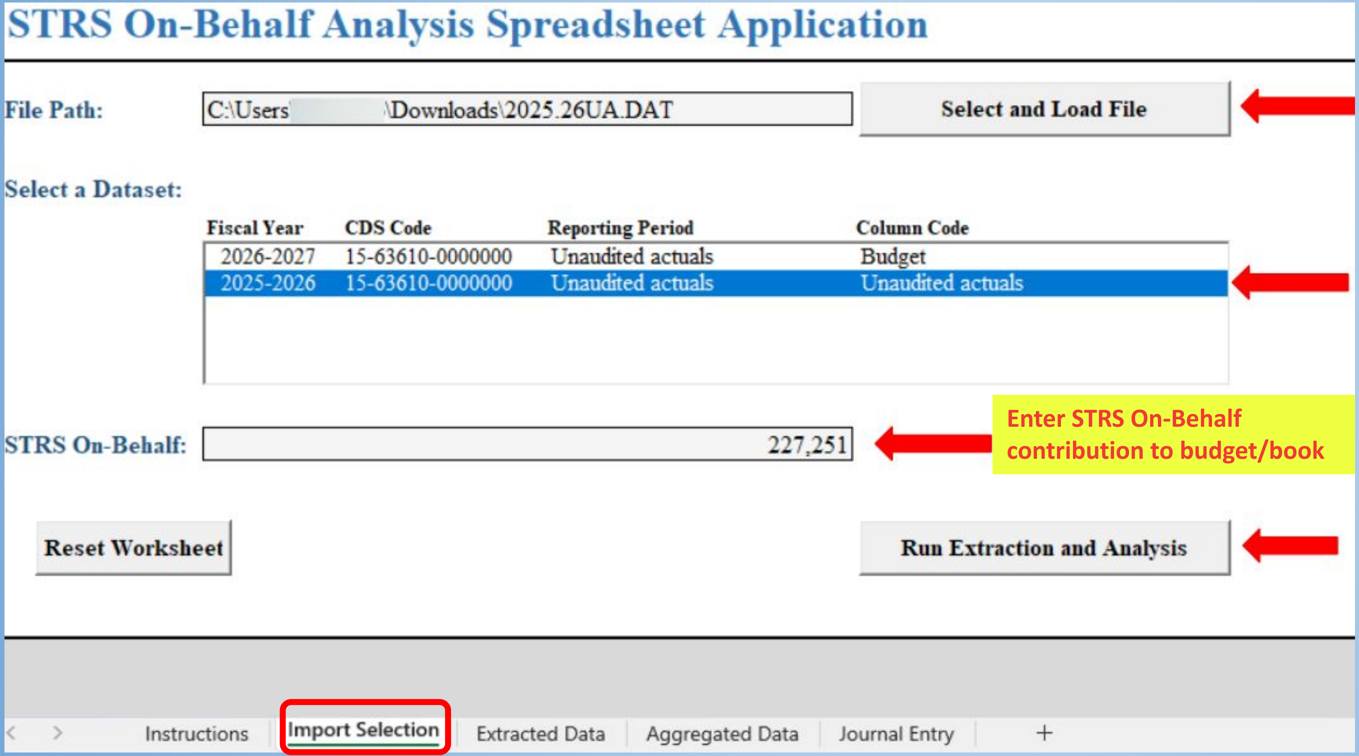
STRS On-Behalf Data File

Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions

Employer Reporting Numb	Employer Name	202X-2X CalSTRS Calculated Employer Contribution	202X-2X Employer Proportionate Share of To	202X-2X Employer Proportionate Share of Stat	202X-2X On-Behalf Contribution to Book	202X-2X On-Behalf Amount to Budget	% increas
15001	Arvin Union Elementary	3,955,417	0.032%	0.0459900%	$ 1,961,575	$2,064,686	5.30%
15002	Bakersfield City School District	37,098,562	0.296%	0.4313500%	$ 18,398,032	$19,365,061	5.30%
15003	Beardsley Elementary	2,031,370	0.016%	0.0236190%	$ 1,007,403	$1,060,354	5.30%
15005	Blake Elementary	13,035	0.000%	0.0001520%	$ 6,483	$6,825	5.30%
15007	Buttonwillow Union Elementary	458,279	0.004%	0.0053280%	$ 227,251	$239,217	5.30%
15008	Caliente Union Elementary	29,722	0.000%	0.0003460%	$ 14,758	$15,530	5.20%
15010	Delano Union Elementary	8,699,655	0.069%	0.1011520%	$ 4,314,357	$4,541,129	5.30%
15011	Di Giorgio Elementary	196,279	0.002%	0.0022820%	$ 97,332	$102,456	5.30%
15012	Edison Elementary	1,452,376	0.012%	0.0168870%	$ 720,268	$758,125	5.30%
15013	Elk Hills Elementary	182,810	0.001%	0.0021260%	$ 90,679	$95,425	5.20%
15015	Fairfax Elementary	3,245,647	0.026%	0.0377380%	$ 1,609,609	$1,694,194	5.30%
15016	Fruitvale Elementary	3,447,346	0.027%	0.0400830%	$ 1,709,629	$1,799,479	5.30%
15017	General Shafter Elementary	154,754	0.001%	0.0017990%	$ 76,731	$80,780	5.30%
15019	Greenfield Union School District	11,277,652	0.090%	0.1311270%	$ 5,592,857	$5,886,816	5.30%
15021	Kernville Union Elementary	1,045,457	0.008%	0.0121560%	$ 518,480	$545,718	5.30%
15022	Lakeside Union School District	1,340,990	0.011%	0.0155920%	$ 665,033	$699,983	5.30%

CalSTRS On-Behalf Payments

STRS On-Behalf Worksheet



Load DAT File

-Select ‘Budget’ to record On-Behalf contribution to budget
-Select ‘Unaudited actuals’ to record actual contribution to book

Enter STRS On-Behalf contribution to budget/book

Run report

CalSTRS On-Behalf Payments

1. Extract QSS DAT File
2. Download the STRS On- Behalf data file and worksheet (emailed by our office)
3. Import Selection Tab, Select and Load QSS DAT File and Enter the STRS On-Behalf Contribution to Book/Budget figure, and Run Extraction and Analysis
4. Review the Journal Entry Tab account strings
5. Validate account string lines in QSS
6. Record CalSTRS On-Behalf payment in resource code 7690

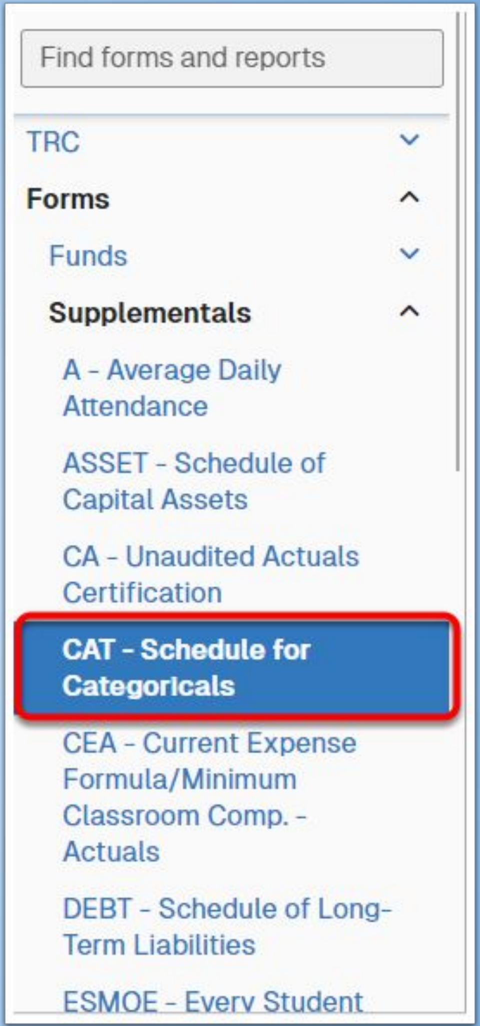
SACS CAT FORM - SCHEDULE FOR CATEGORICALS

CAT Form

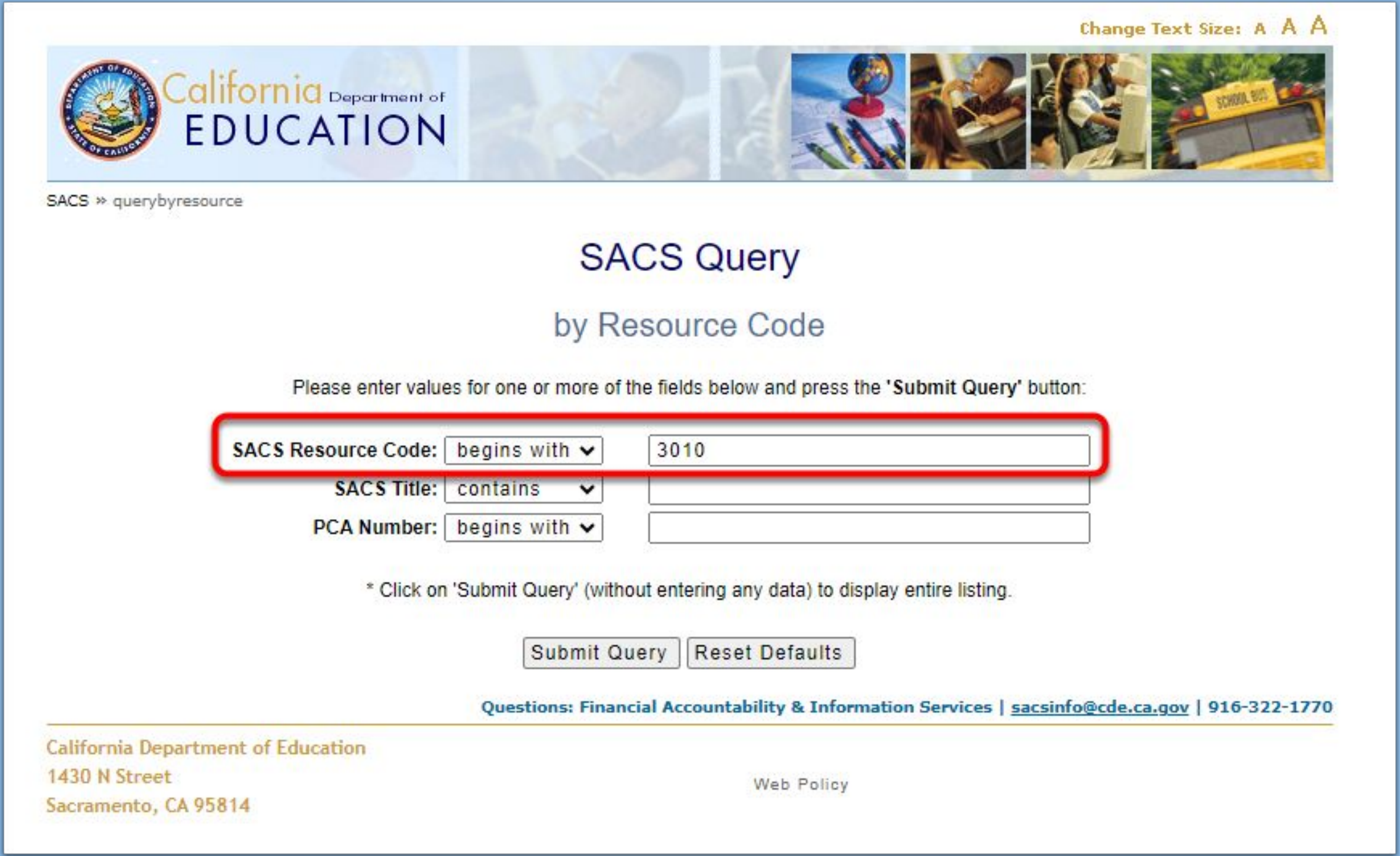
Form CAT assists in the determination of carryover, accounts payable, accounts receivable, deferred revenue, and/or restricted ending balance at the end of the fiscal year for all categorical programs.

- 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



SACS Query



Change Text Size: A A A

California Department of EDUCATION

SACS » querybyresource

SACS Query

by Resource Code

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

SACS Resource Code: begins with 3010

SACS Title: contains

PCA Number: begins with

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

Submit Query | Reset Defaults

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

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

SACS Query

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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 Query

- **U**= Unearned Revenue; Resources should have a $0 ending fund balance at EOY

- **F**= Ending Fund Balance; Resources will be able to maintain a fund balance at EOY

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California Department of EDUCATION

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
CFDA 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

CAT Form

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

CAT Form

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	

CAT Form / QCC

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/XX	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/XX	TF-230014	01-3010-0-8290.00-0000-0000-000-00-000-0000	21-22 Apportionment		1,485,082.65	0.00
11/14/XX	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/XX	TF-972295	01-3010-0-8290.00-0000-0000-000-00-000-0000	21/22ITLE I PART A/MRD		0.00	713,421.00
01/24/XX	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/XX	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/XX	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

CAT Form / QCC

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

CAT Form / QCC

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	I E		
	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

Transaction Setups

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

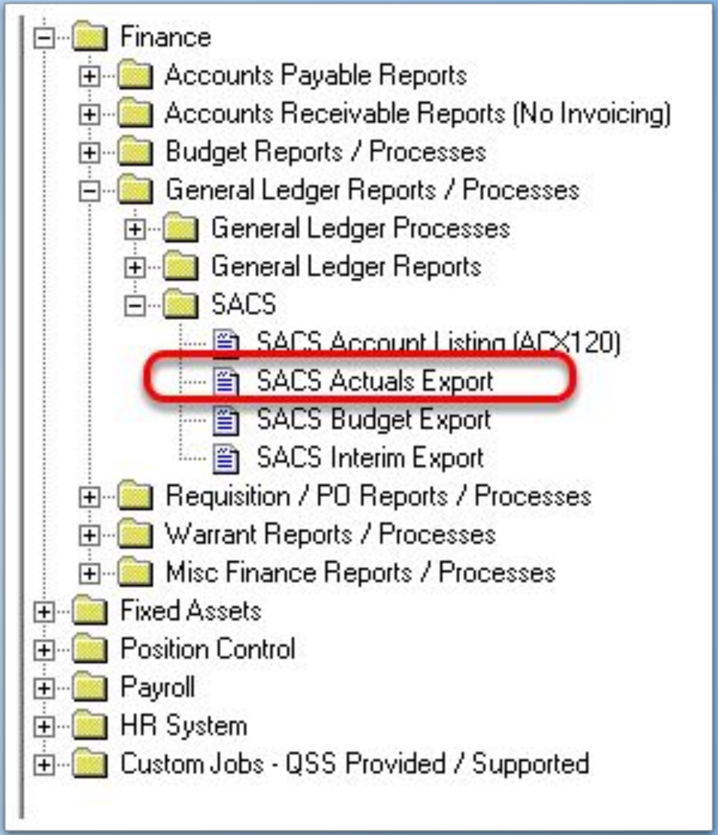
- Setup Deferred Revenue
  - 01-XXXX-X-8XXX Debit
  - 01-XXXX-X-9650 Credit

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

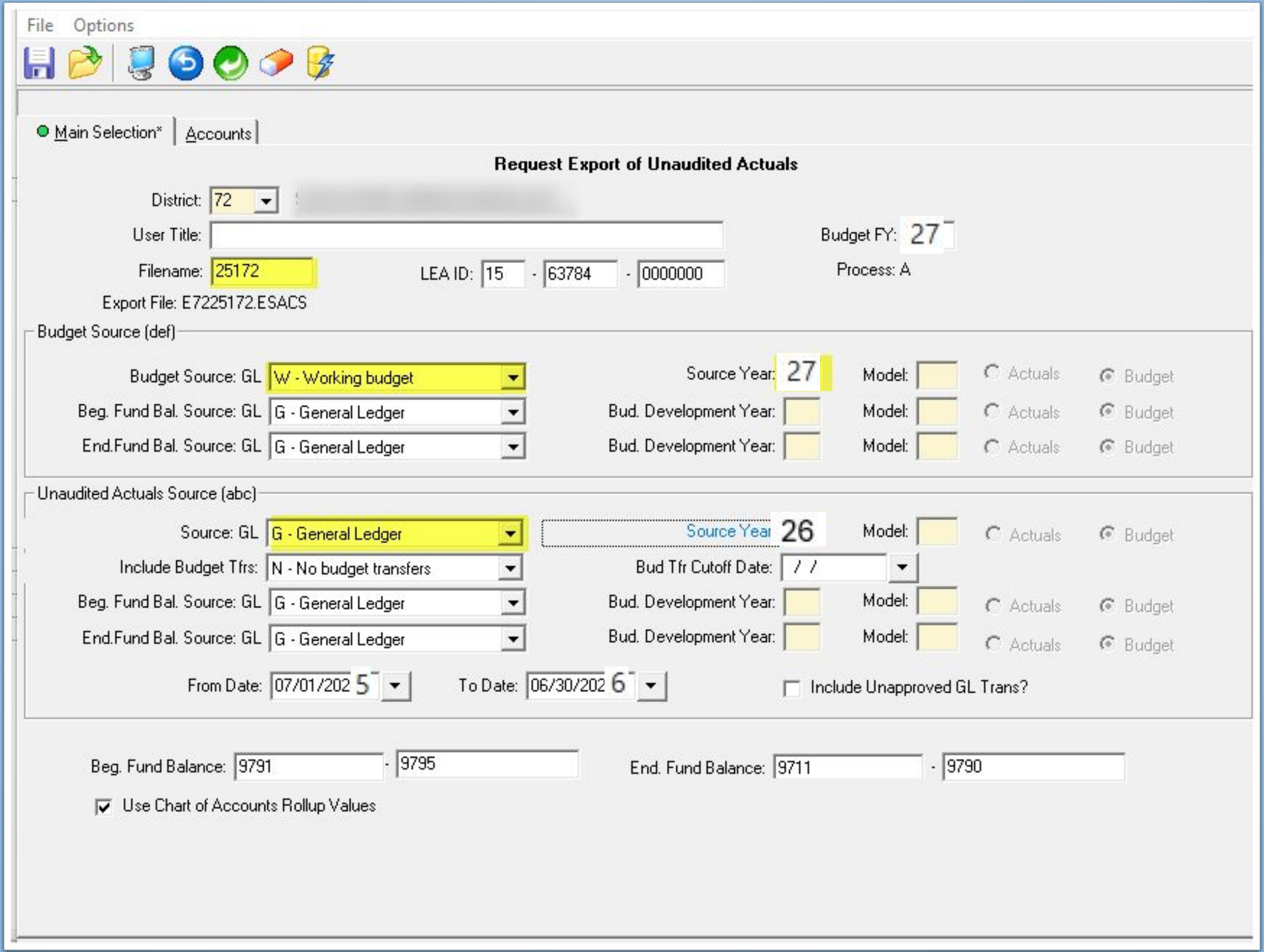
QCC EXPORT INTO SACS WEB

QCC Export

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

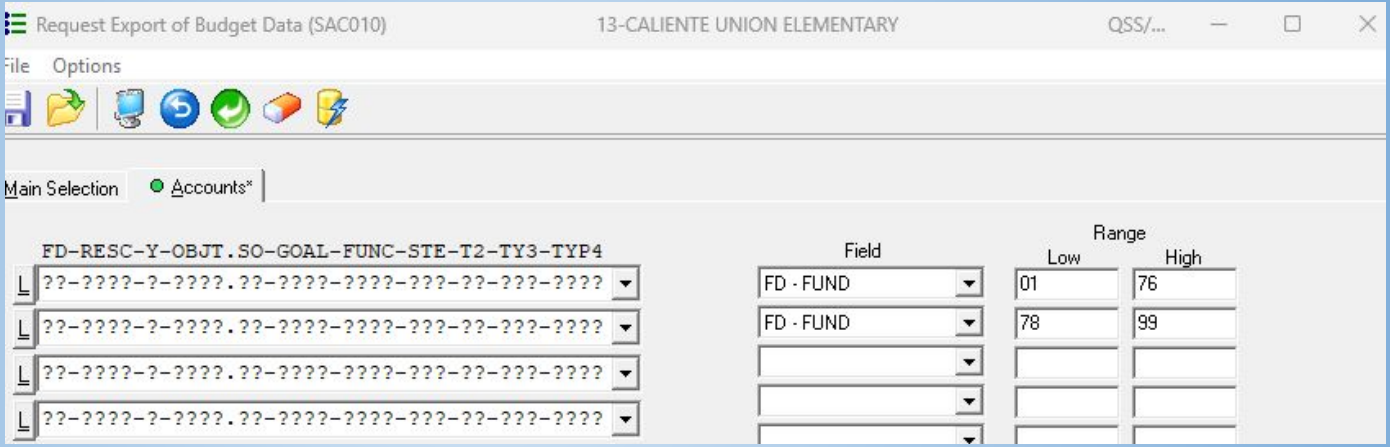


QCC Export


File
Options
Main Selection*
Accounts
Request Export of Unaudited Actuals
District: 72
User Title:
Budget FY: 27
Filename: 25172
LEA ID: 15 - 63784 - 0000000
Process: A
Export File: E7225172.ESACS
Budget Source (def)
Budget Source: GL W - Working budget
Source Year: 27
Model:
Actuals
Budget
Beg. Fund Bal. Source: GL G - General Ledger
Bud. Development Year:
End.Fund Bal. Source: GL G - General Ledger
Unaudited Actuals Source (abc)
Source: GL G - General Ledger
Source Year 26
Include Budget Tfrs: N - No budget transfers
Bud Tfr Cutoff Date: / /
From Date: 07/01/2025
To Date: 06/30/2026
Include Unapproved GL Trans?
Beg. Fund Balance: 9791 - 9795
End. Fund Balance: 9711 - 9790
Use Chart of Accounts Rollup Values

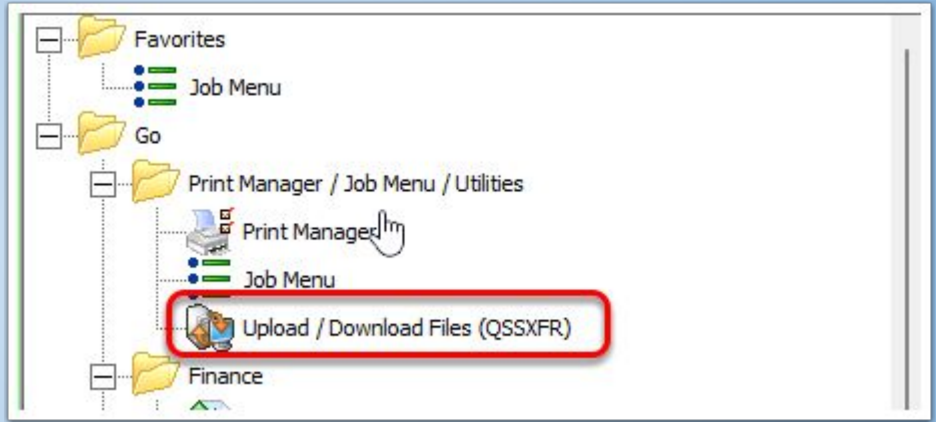
QCC Export

- Use accounts tab to filter out fund 77-Impounds

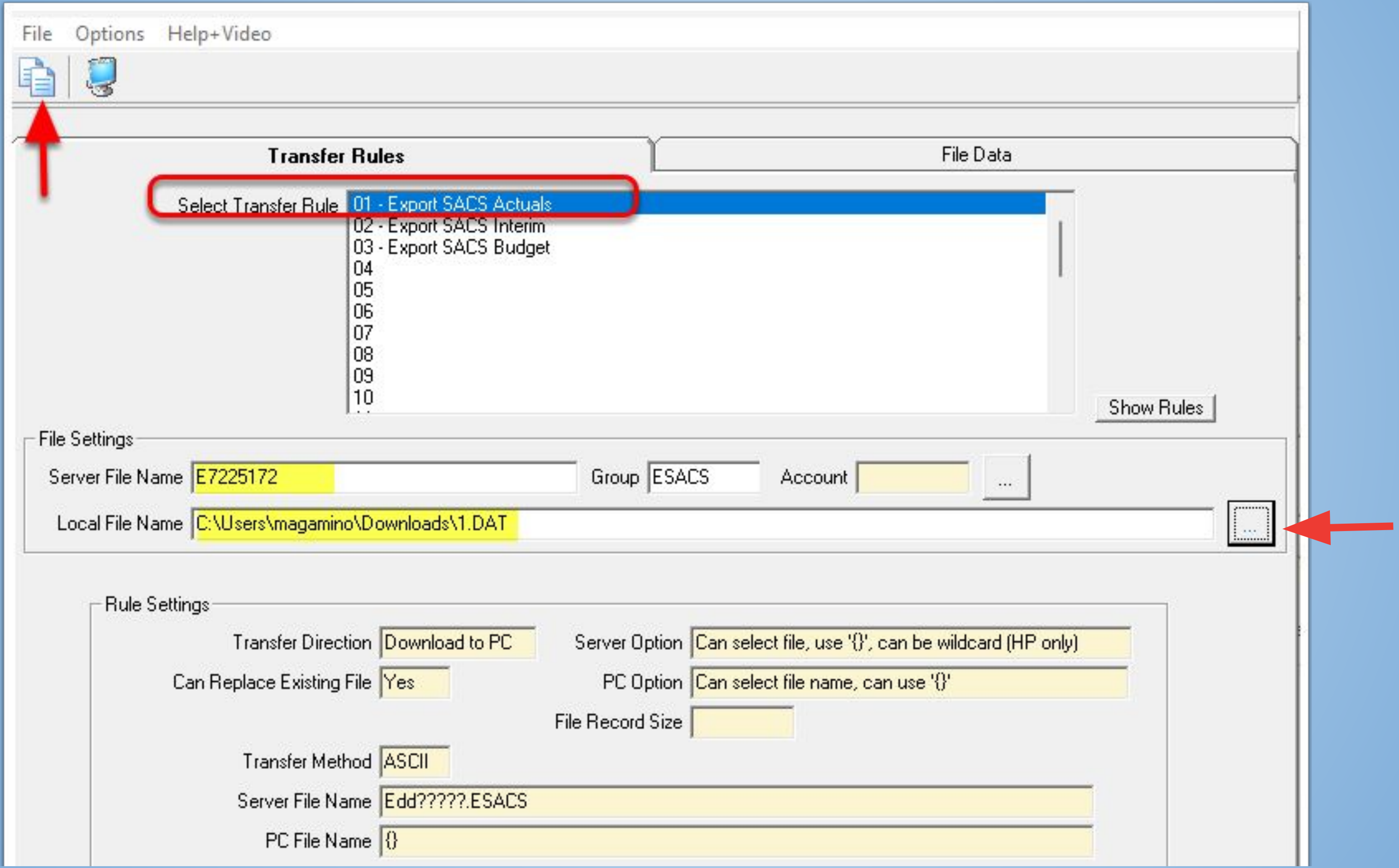


QCC Export

Navigate to Upload/ Download Files (QSSXFR) on QCC Main Menu

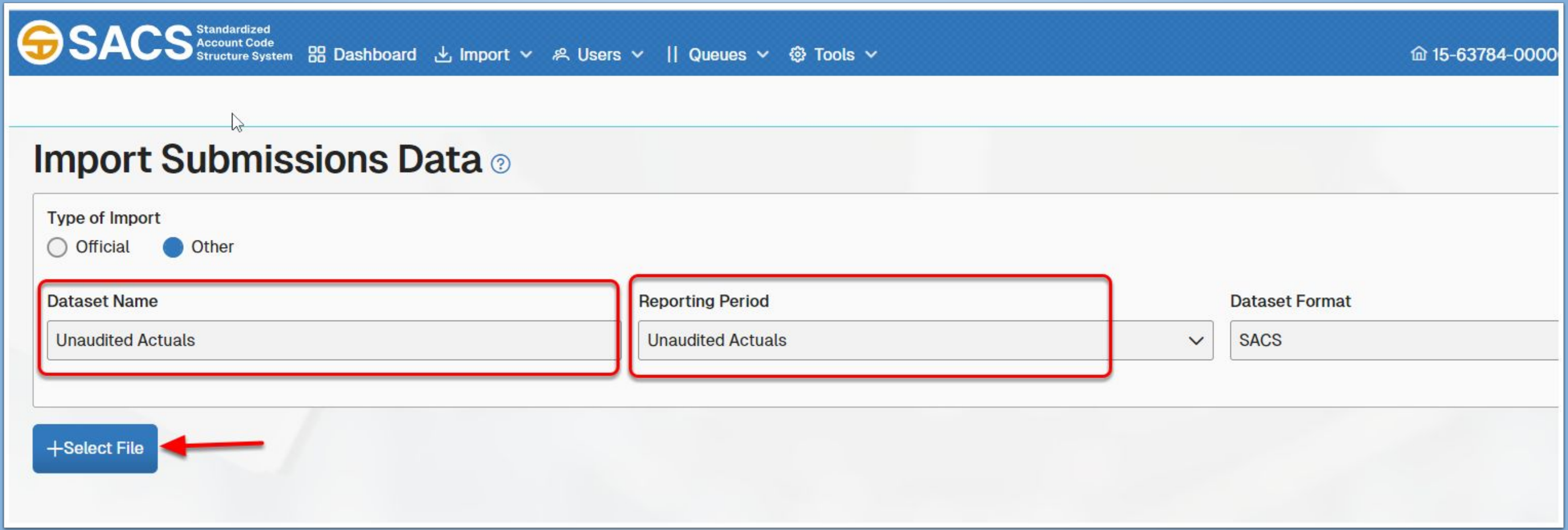


QCC Export

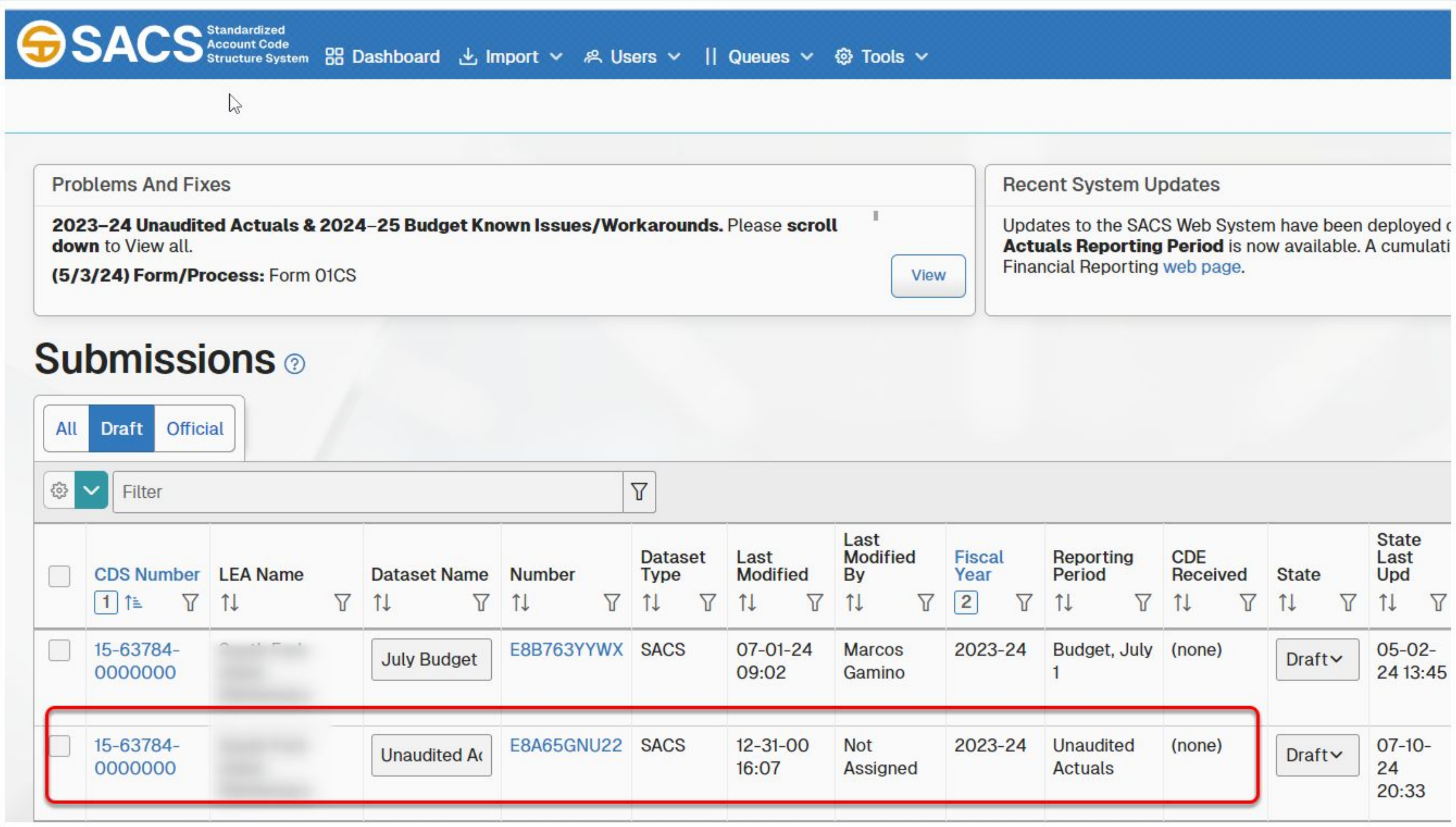


File
Options
Help+Video
Transfer Rules
File Data
Select Transfer Rule
01 - Export SACS Actuals
02 - Export SACS Interim
03 - Export SACS Budget
04
05
06
07
08
09
10
Show Rules
File Settings
Server File Name
E7225172
Group
ESACS
Account
Local File Name
C:\Users\magamino\Downloads\1.DAT
Rule Settings
Transfer 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
{}

QCC Export


SACS 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

QCC Export

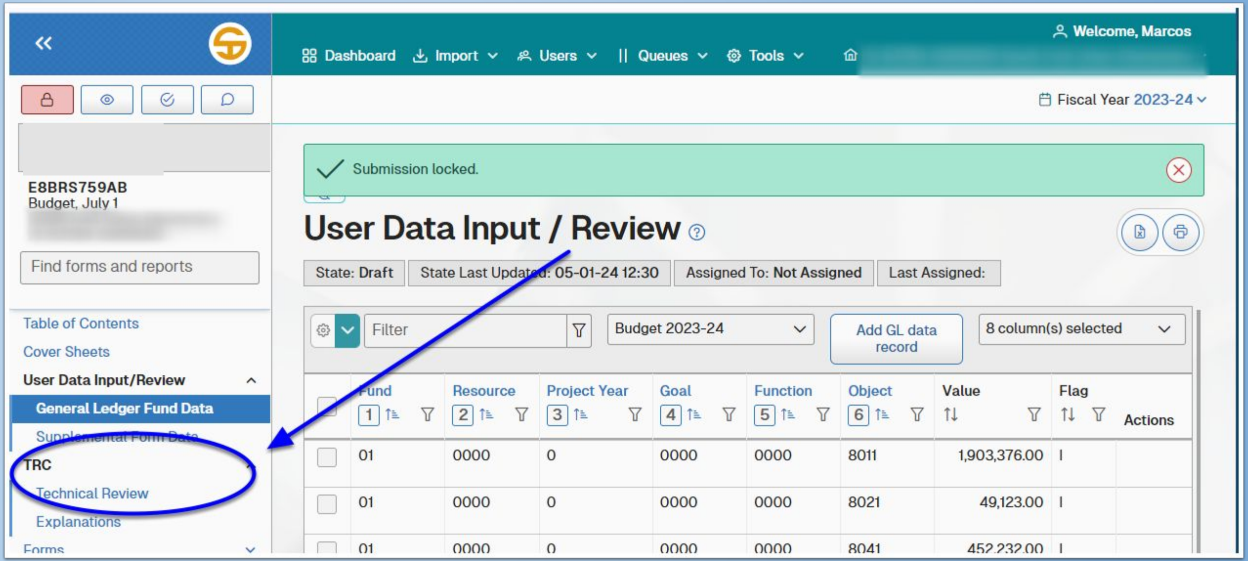

SACS
Standardized Account Code Structure System
Dashboard
Import
Users
Queues
Tools
Problems And Fixes
2023–24 Unaudited Actuals & 2024–25 Budget Known Issues/Workarounds. Please scroll down to View all.
(5/3/24) Form/Process: Form 01CS
View
Recent System Updates
Updates to the SACS Web System have been deployed
Actuals Reporting Period is now available. A cumulati
Financial Reporting web page.
Submissions
All
Draft
Official
Filter
CDS Number
LEA Name
Dataset Name
Number
Dataset Type
Last Modified
Last Modified By
Fiscal Year
Reporting Period
CDE Received
State
State Last Upd
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
15-63784-0000000
Unaudited Ac
E8A65GNU22
SACS
12-31-00 16:07
Not Assigned
2023-24
Unaudited Actuals
(none)
Draft
07-10-24 20:33

SACS TRC FORM

REVIEWING TECHNICAL REVIEW CHECKS

TRC Form

Click on TRC > Technical Review on the left hand side

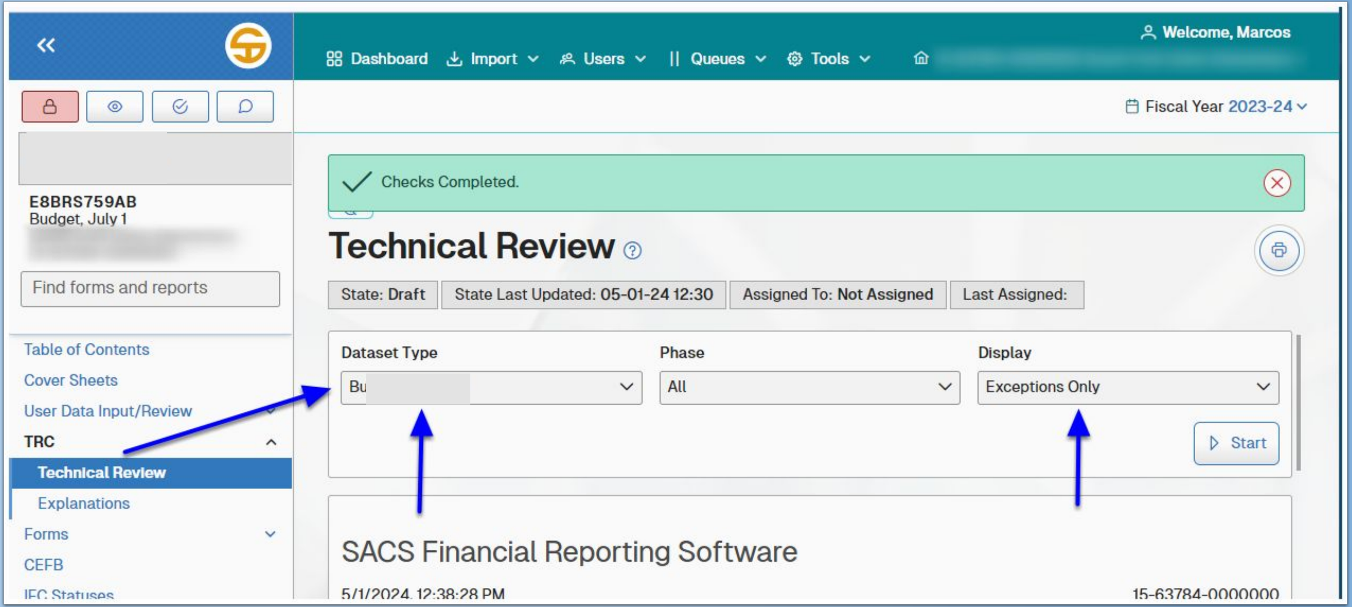


TRC Form

- 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

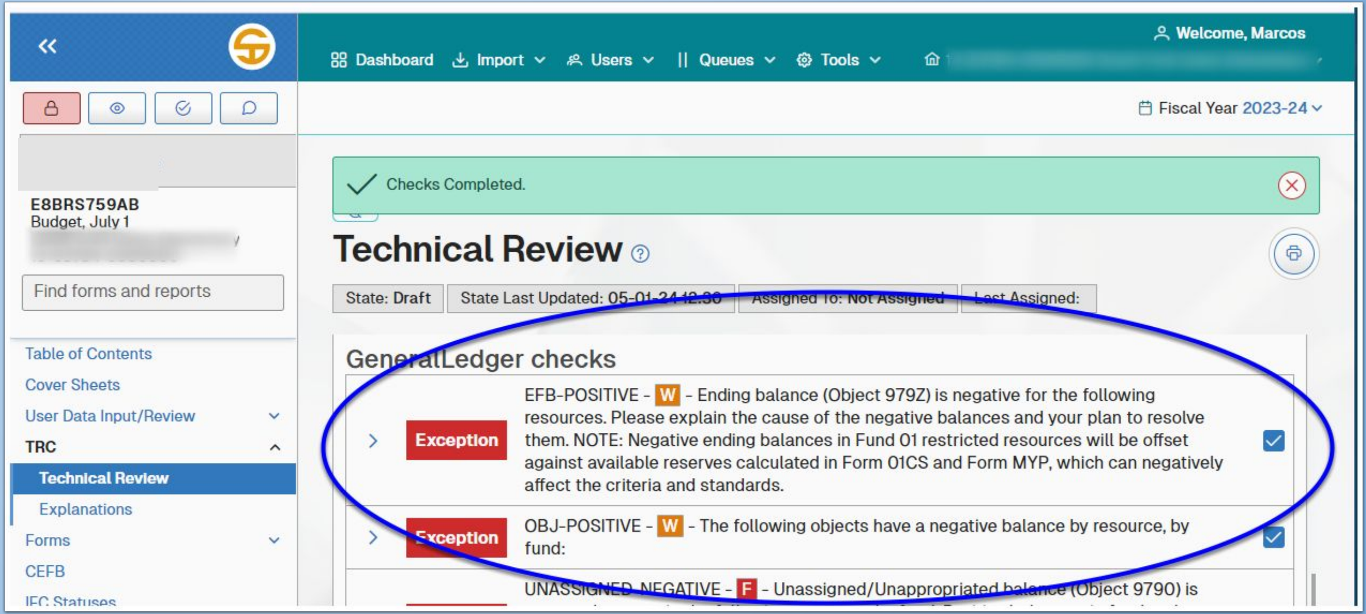
- All exemptions should be cleared at UA



TRC Form

Here is an example of what some TRCs look like

- **F** = Fatal warning, this needs 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



TRC Form

TRC: Invalid Account String Combination

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

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

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

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

TRC Form

- 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.

FUND 51

Fund 51 Worksheet

- If applicable, Fund 51 balances need to be manually entered into SACS since the fund activity does not occur within QCC.
- District Advisory will send out the Fund 51 summary worksheet with the entries required to account for and balance with the beginning balances (9791) in your Fund 51.
- District will then take the totals from each major object and manually enter them in SACS

Fund 51

- Major Objects are shown on the left hand side.
- You make not have a balance in every single object only if there is a total balance on the far right under Totals column.

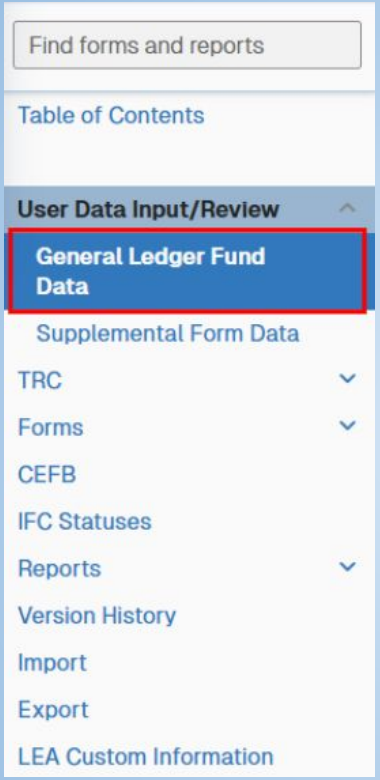
Bond Interest and Redemption Fund
Fund 51
As of June 30: 2025

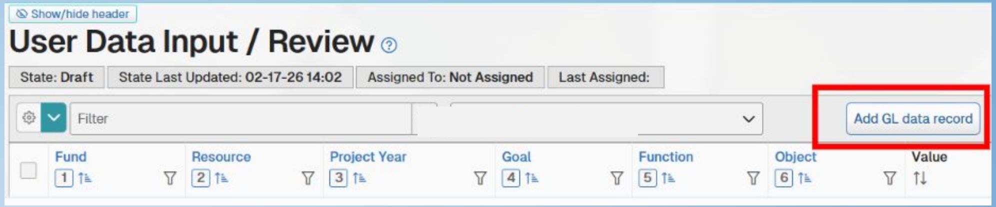
			County Fund Number	8708FD/ 70141	Totals
	(1) 2576 (1920) BB Cr	OUTSTANDING BONDED INDEBTEDNESS 7/1		7,285,000	7,285,000
	(2) 2576 (1920) DB	LESS: BONDS REDEEMED		90,000	90,000
	(2A) 2576 (1920) CR	PLUS: BONDS SOLD			0
	2576 (1920) EB	OUTSTANDING BONDED INDEBTEDNESS 6/30		7,195,000	7,195,000
Object 9791	(3) 3201(2350) BB CR (See Note)	Restricted Balance, July 1		176,604	176,604
		OTHER STATE REVENUES			
8571	Formula	Home Owners Exemptions		403	403
8572	Formula	Other Subvention In-Lieu		0	0
8571	Formula	Timber Yield		0	0
8571	Formula	Trailer Coach		0	0
	Formula	Total, Other State Revenues		403	403
		OTHER LOCAL REVENUES			
8611	Formula	Secured Tax Rolls		297,682	297,682
8612	Formula	Unsecured Tax Rolls		45,798	45,798
8613	Formula	Prior Years Taxes		807	807
8614	Formula	Supplemental Taxes		8,521	8,521
8629	Formula	Penalties & Interest		622	622
8660	Formula	Interest		2,169	2,169
	Formula	Total, Other Local Reveues		355,600	355,600
				356,003	0
		ources/ School Revenue (Object 8979)			0
		(Object 8799)			0
		(Object 7699 FUNCTION 9100)		1,589	1,589

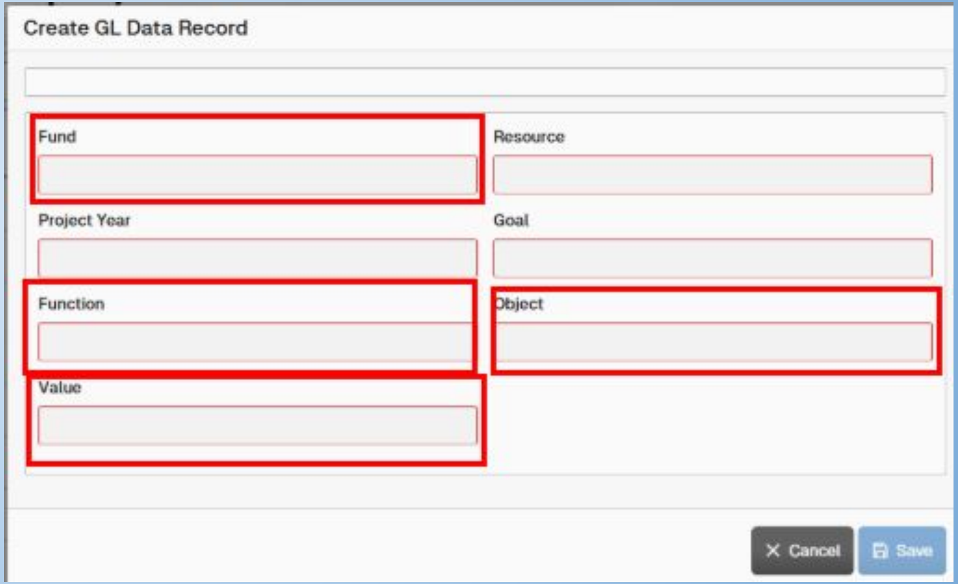
		TOTAL, INTERFUND TRANSFERS In		0
		OTHER SOURCES/USES		0
		TRANSFERS WITHIN FUND 51		0
		USES		
	2000 (1010/1012) Cr	Accounts Payable	386,463	
7433	(4) 1920/2576 DB	Debt Service, USE FUNCTION 9100	90,000	90,000
7434	(4) 1010/1012/2000 CR - 1920/2576 DB	Bond Interest & Other Service, USE FUNCTION 9100	296,463	296,463
7639	Formula	Debt Service/Other Debt, USE FUNCTION 9100	386,463	
		TOTAL, USES		
		TOTAL, OTHER FINANCING SOURCES/USES		
	Formula	A - B + C - D	386,463	386,463
9790	Formula	Ending Balance	144,555	144,555
9110	(5) 0110/1000 End DB	Cash	144,555	144,555
9200	0201/1075 End DB	(A/R)		0
	Formula	Check	(0)	(0)

Fund 51

- In SACS, click User Data Input/Review, then click General Ledger Fund Data
- Make sure you are in the projected year, click on Add GL data record
- Enter 51 for Fund, the corresponding Function (for expense), Object, and Total from the worksheet and save.
- Each object total will need to be entered separately.



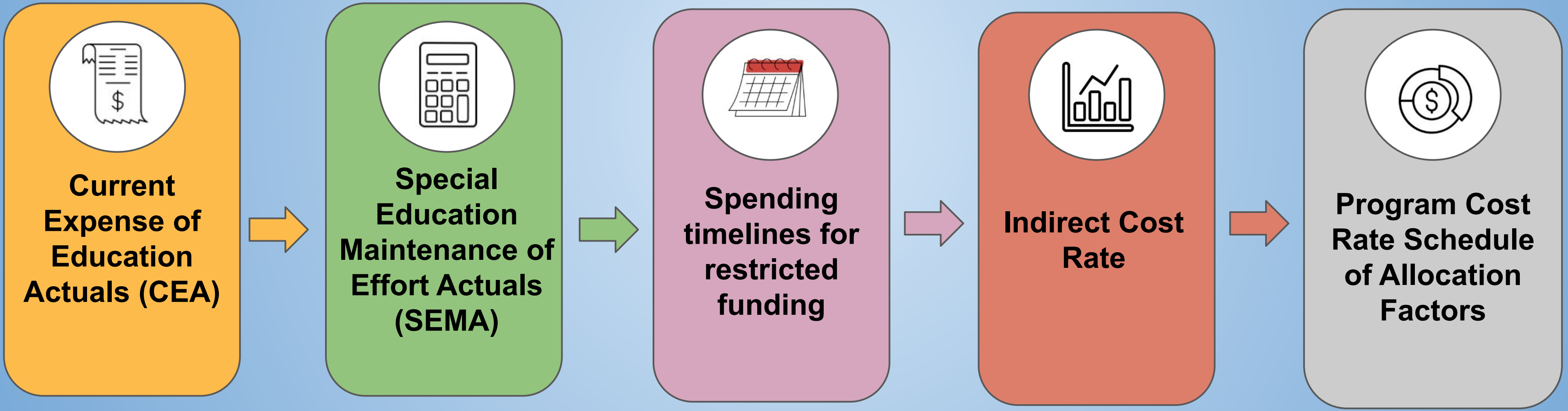




YEAR-END FORMS

Year- End Forms

- Annual closing requires completing key year-end forms that establish future reporting baselines and depend on accurate expenditure coding and financial data



SACS FORM CEA

(CURRENT EXPENSE FORMULA/ MINIMUM CLASSROOM COMPENSATION)

Form CEA

- Form CEA measures the annual spending requirement for school districts based on a law that has been unchanged for decades

- Form CEA is a legal requirement and the formula monitors whether or not a school district has spent at least a minimum percentage of its General Fund expenditures on classroom salaries and benefits

- CEA Percentage Requirement:

Elementary Districts 60%

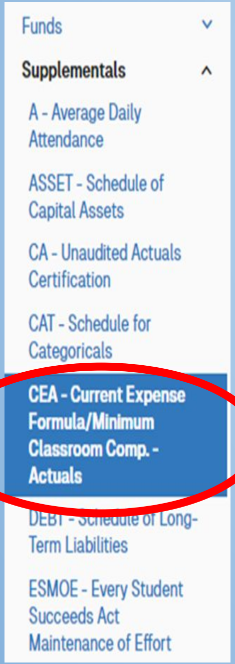
Unified Districts 55%

High School Districts 50%

Form CEA

Numerator

- The numerator includes all personnel costs in the General Fund coded to Function Code 1000-1999
    - Included but not limited to, classroom teachers and instructional aides from general and special education



PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	6,103,489.46	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,596,400.49	380
3. STRS.	3101 & 3102	1,637,892.60	382
4. PERS.	3201 & 3202	393,817.17	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	205,051.74	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,676,081.04	385
7. Unemployment Insurance.	3501 & 3502	3,837.21	390
8. Workers' Compensation Insurance.	3601 & 3602	53,255.88	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		11,669,825.59	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		11,669,825.59	397

Form CEA

Denominator

- The denominator includes all General Fund expenditures in Object 1000-5999 as well as indirect costs (Object 73xx)
    - Column 1 costs are directly extracted from Unaudited Actuals .DAT file and can not be manually adjusted
    - Column 2 automatically removes expenditures coded to certain components
    - Columns – 2, 4a, and 4b- lower the total expenditures used in the denominator

Unaudited Actuals
Unaudited Actuals
Kern County
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

15 63552 0000000
Form CEA
F8AKEFMBT7(2024-25)

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	7,877,753.30	301	0.00	303	7,877,753.30	305	276,057.73		307	7,601,695.57	309
2000 - Classified Salaries	3,285,063.79	311	211,717.64	313	3,073,346.15	315	143,715.93		317	2,929,630.22	319
3000 - Employee Benefits	6,373,141.81	321	468,705.68	323	5,904,436.13	325	128,246.35		327	5,776,189.78	329
4000 - Books, Supplies Equip Replace. (6500)	962,256.04	331	9,555.32	333	952,700.72	335	140,817.53		337	811,883.19	339
5000 - Services. . . & 7300 - Indirect Costs	3,563,168.33	341	13,753.00	343	3,549,415.33	345	381,230.04		347	3,168,185.29	349
				TOTAL	21,357,651.63	365			TOTAL	20,287,584.05	369

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

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

Form CEA

Denominator

- Column 4a automatically removes expenditures coded for 40 resource codes
  - Rationale is that these resources codes do not allow teacher salaries
  - Resource codes 1100, 3316, 3326, 3327, 3372, 3386, 3515, 3724, 4123, 4124, 5035, 5314, 5316, 5370, 5460, 5465, 5652, 6010, 6030, 6126, 6140, 6230, 6300, 6355, 6385, 6386, 6392, 6512, 7010, 7027, 7028, 7085, 7121, 7124, 7126, 7236, 7388, 7410, and 8210
  - Also excluded are the following function codes: Function Code 1180 & 3600

Reductions (Extracted) (See Note 2) (4a)
276,057.73
143,715.93
128,246.35
140,817.53
381,230.04

Form CEA

In the example below, the district did not meet the requirement.

The district should review form CEA for any unidentified costs that may impact the percentage.

- Verify classroom instructional aides are coded to function codes in the range of 1000-1999
- Verify home-to-school transportation (HTST) expenses are coded to Function Code 3600
- Verify NPA/S contracts are coded to Function 1180
- Spend Unrestricted Lottery dollars and don't let them accumulate, because these are backed out from the denominator

Unaudited Actuals

ementary
Kern County

Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

0000000
Form CEA
F8AKEFMBT7(2024-25)

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)	57.52%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.48%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	20,287,584.05
5. Deficiency Amount (Part III, Line 3 times Line 4)	503,132.08

Form CEA

Column 4b Considerations

Education Code Section (EC §) 41372 allows for the exclusion of the amount expended from federal or state categorical resources if the entire resource is spent on something other than teacher salaries and benefits

Resources to consider excluding in Column 4b—1400, 2600, 6019, 6546, 6762, and 7435

Column 4b is used to “override” reductions that have been extracted

Column 4b overrides 4a, so ensure any numbers entered in 4b are inclusive of 4a and don’t include items already backed out in Column 2

PART I - CURRENT EXPENSE FORMULA	Reductions (Overrides)* (See Note 2) (4b)
1000 - Certificated Salaries	
2000 - Classified Salaries	
3000 - Employee Benefits	
4000 - Books, Supplies Equip Replace. (6500)	
5000 - Services. . . & 7300 - Indirect Costs	

Form CEA

- Districts are exempt from EC 41372 if no individual class exceeds the following limits:
  - Individual class excludes courses in visual and performing arts, industrial arts, and physical education

Elementary School District
28 pupils

High School District
25 pupils

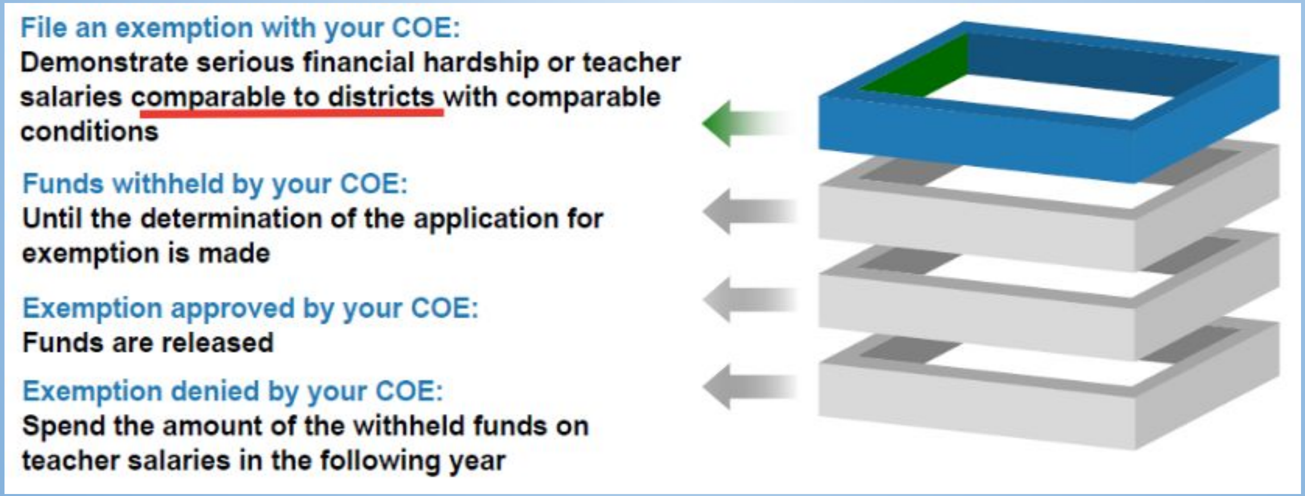
Unified School District
K-8: 28 pupils
9-12: 25 pupils

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.52%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . .	X

- If exempt, manually input an 'X' here

Form CEA

- If your district does not meet the minimum, you may file an exemption waiver with the county office
- Application available on the California Department of Education website—https://www.cde.ca.gov/fg/fi/ft/documents/teachersalaryapp.pdf
- Demonstrate serious financial hardship or show that the teacher salaries and benefits are in excess of those paid by other comparable to nearby “like” districts
- Waivers must be submitted with Unaudited Actuals by **September 15th**



Form CEA

- Salary and benefit data can be collected locally or through the Salary and Benefits Report (SABRE)
- Comparability should include three school districts
- Exemption waiver must be board approved
- Submit all supporting documentation and sources used for comparisons to your District Advisory Fiscal Analyst

Example of District Comparison

CEA COMPARISON

District	Lowest Range on Salary Schedule	Mid Range on Salary Schedule	Hights Range on Salary Schedule	Average Health & Welfare Contrubution	Average Total Compensation	2023-24 P2 ADA
DISTRICT A	$ 54,691	$ 79,457	$ 105,728	$ 19,104	$ 99,062.67	1,468.78

District	Lowest Range on Salary Schedule	Mid Range on Salary Schedule	Hights Range on Salary Schedule	Average Health & Welfare Contrubution	Average Total Compensation	2023-24 P2 ADA
DISTRICT B	$ 53,292.00	$ 80,006.00	$ 100,977.00	$ 18,405.00	$ 96,496.67	984.34
DISTRICT C	$ 51,510.00	$ 80,906.00	$ 106,936.00	$ 12,424.00	$ 92,208.00	1,638.12
DISTRICT D	$ 52,024.00	$ 85,374.00	$ 117,825.00	$ 16,003.00	$ 101,077.33	2,478.63
DISTRICT E	$ 53,585.00	$ 82,142.00	$ 104,905.00	$ 14,270.00	$ 94,480.67	3,827.79

Source: SABRE report School Services of California 2023-24

Reach out to District Advisory if you need assistance

SPECIAL EDUCATION EOY REPORTS AND REQUIREMENTS

Special Education

Maintenance of Effort (MOE)

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

Program Cost Accounting

- PCRAF- Program Cost Report Allocation Factors (SACS Supplemental Entry Form)
- PCR- Program Cost Report (SACS Supplemental Form)
- PCRA- Program Cost Report Allocation (SACS SEMA)

Special Education

Subsequent Year Tracking (SYT) Worksheet

- Establishes the comparison year for the SEMA and SEMB for all four tests
- Each test could have a different comparison year
- Required to be submitted by September 15th

Excess Cost Calculator

- Calculation ensures that state and/or local funds are used first to cover the base education costs for all students before federal IDEA funds are applied
- Spreadsheet was improved this year and the tool now supports fiscal data downloads
- Required to be submitted by September 15th

SACS PCRAF FORM

(PROGRAM COST REPORT 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

Full-Time Equivalent (FTE) Teachers

- The number of full-time-equivalent teachers serving (assigned) in each instructional program (goal)
  - An assignment is a specific responsibility, classroom, or course section taught
- Teachers should be included in the FTE count if their services generate average daily attendance (ADA)
- Determined by the actual instruction time to students that constitutes a full-time teaching assignment for the agency

Classroom Units (CU)

- The number of units of space occupied by each program
- A method of converting each program's square footage into standardized allocation factor
- Common areas benefiting all programs are not included (school offices, library, etc.)
- Used to allocate costs in the plant services functions 8100 and 8700

Methods:
- Square footage
- Hours of use (if shared by multiple programs)

Pupils Transported (PT)

- The number of students transported in the year
- Determined by the number of students in each program
- Number of students and not the number of trips
- For Special Ed, count only those students that have home-to-school transportation on their IEPS
- Used to allocate costs in function 3600

PCRAF

Teacher Full-Time Equivalents- Enter the FTEs associated with each program in the appropriate box of the first 4 columns

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
- **PCRAF – Program Cost Report Schedule of Allocation Factors**
- SEA – Special Education Revenue Allocations
- SEAS – Special Education Revenue Allocations Setup

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		5,362,601.65	469,632.01	8,748,429.69	13,369,592.01	17,471,886.00	0.00	5,034,528.79
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	486.00	486.00	486.00	486.00	486.00		1,712.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	2.00	2.00	2.00	2.00	2.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	2.00	2.00	2.00	2.00	2.00		
5000-5999	Special Education (allocated to 5001)	33.00	33.00	33.00	33.00	33.00		267.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	16.00	16.00	16.00	16.00	16.00		
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		539.00	539.00	539.00	539.00	539.00	0.00	1,979.00

PCRAF

Classroom Unit (CU)- Enter the number of units of space occupied by each program

- 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
  - **PCRAF – Program Cost Report Schedule of Allocation Factors**
  - SEA – Special Education Revenue Allocations
  - SEAS – Special Education Revenue Allocations Setup

		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)		5,362,601.65	469,632.01	8,748,429.69	13,369,592.01	17,471,886.00	0.00	5,034,528.79
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	486.00	486.00	486.00	486.00	486.00		1,712.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	2.00	2.00	2.00	2.00	2.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	2.00	2.00	2.00	2.00	2.00		
5000-5999	Special Education (allocated to 5001)	33.00	33.00	33.00	33.00	33.00		267.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	16.00	16.00	16.00	16.00	16.00		
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		539.00	539.00	539.00	539.00	539.00	0.00	1,979.00

PCRAF

Pupils Transported- Enter the number of students transported in each program

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
- **PCRAF - Program Cost Report Schedule of Allocation Factors**
- SEA - Special Education Revenue Allocations
- SEAS - Special Education Revenue Allocations Setup

		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)		5,362,601.65	469,632.01	8,748,429.69	13,369,592.01	17,471,886.00	0.00	5,034,528.79
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	486.00	486.00	486.00	486.00	486.00		1,712.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	2.00	2.00	2.00	2.00	2.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	2.00	2.00	2.00	2.00	2.00		
5000-5999	Special Education (allocated to 5001)	33.00	33.00	33.00	33.00	33.00		267.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	16.00	16.00	16.00	16.00	16.00		
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		539.00	539.00	539.00	539.00	539.00	0.00	1,979.00

SACS PCR FORM

(PROGRAM COST REPORT)

PCR

Program Cost Report

- **PCR** displays data by GOAL
  - Instructional- Always direct-charged
  - Support- Allocated, accumulated in goal 0000
  - Central Administration- Distributed proportionately to all programs
  - Other Costs- Kept Separate

- 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

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

- 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**

Union
Kern County

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report

0000000
Form PCR
F8AHFT9PAD(2024-25)

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	30,007.36	0.00	30,007.36	1,925.49		31,932.85
1110	Regular Education, K-12	83,140,059.27	45,311,058.41	128,451,117.68	8,242,357.07		136,693,474.75
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	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	186,121.05	0.00	186,121.05	11,942.88		198,063.93
3550	Community Day Schools	814,836.14	168,542.28	983,378.42	63,100.70		1,046,479.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	759,483.64	168,542.28	928,025.92	59,548.89		987,574.81
5000-5999	Special Education	20,444,294.85	3,460,189.06	23,904,483.91	1,533,885.38		25,438,369.29
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,159,289.49	0.00	1,159,289.49	74,388.44		1,233,677.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					76,236.84	76,236.84
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					18,061,393.62	18,061,393.62
----	Other Outgo					6,468,945.40	6,468,945.40
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,348,338.16	1,348,338.16	965,932.72		2,314,270.88
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(625,156.87)		(625,156.87)
----	**Total General Fund and Charter Schools Funds Expenditures**	106,534,091.80	50,456,670.19	156,990,761.99	10,327,924.70	24,606,575.86	191,925,262.55

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

   [Funding Information | Fiscal Support]

2. Prior year Subsequent Year Tracking Worksheet (SYT)

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)

Unduplicated Pupil Count for Students with Disabilities

District Advisory Services

Resources

- Funding Information
- AB2197 Overview
- Links
- Consultant Assignments
- Tools & Resources

The District Advisory Services Department:

- Reviews school district budgets and interim reports for

2025-26

- 2025-26 Annual Special Ed and Comm School ADA & DFCP
- 2025-26 Preschool Funding Distribution
- 2025-26 Kern SELPA Special ED P-2 Revenue Estimates
- 2025-26 P2 Special Ed and Comm School ADA & DFCP
- 2025-26 P-2 Estimated Property Taxes
- 2025-26 Kern SELPA Special ED P-1 Revenue Estimates
- 2025-26 Unduplicated Pupil Count – Fall 1
- 2025-26 P-1 Special Ed and Comm School ADA & DFCP
- 2025-26 P-1 Estimated Property Taxes
- 2025-26 Enacted Budget Dartboard
- 2025-26 BILLBACK Estimate
- Worker's Comp Rate 2025-26

CALPADS

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

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

SEMA / SEMB

Enter the UPP Count for Students with Disabilities

Reports

- CNVRT - Government-wide Conversion
- DTERM - Determination of Major Funds
- ENTRY - Conversion Entries
- GSA - Government-wide Statement of Activities and Reconciliation of Fund Statements
- GSNP - Government-wide Statement of Net Position and Reconciliation of Fund Statements
- PGM - Program by Resource Report
- SEMA - Special Education MOE - Actual vs. Actual Comparison
- SEMB - Special Education MOE - Budget vs. Actual Comparison
- TRC Last Run Date Report (60200)

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

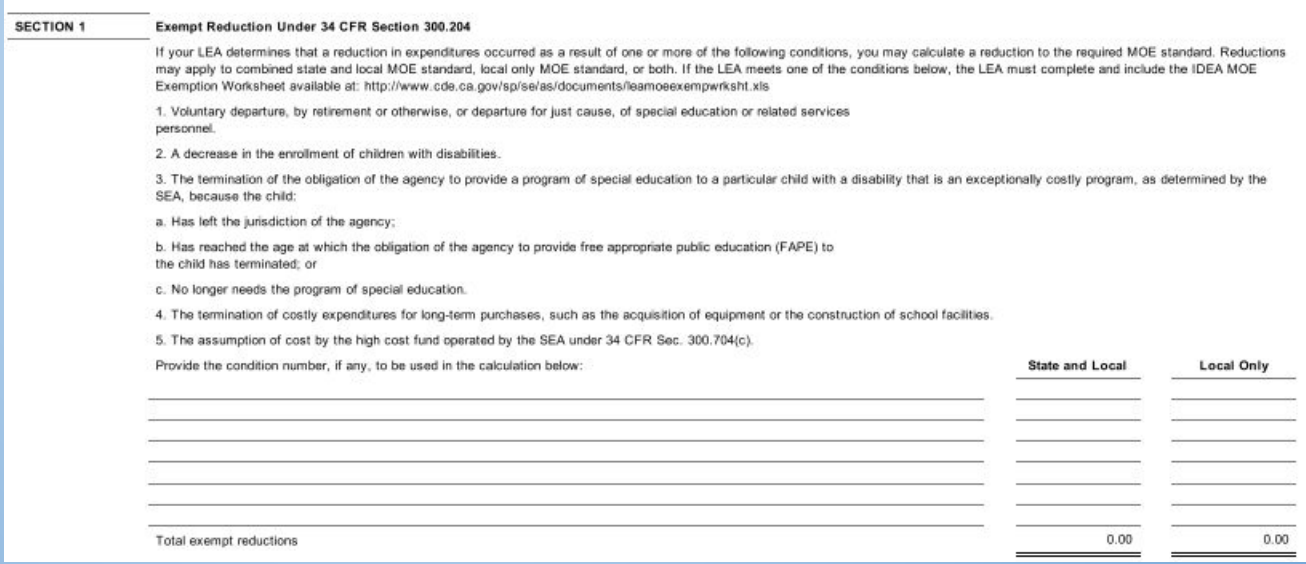
0000000
Report SEMA
F8AHFT9PAD(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								955.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	340,784.53	0.00	0.00	0.00	1,497,873.33	7,020,524.20		8,859,182.06
2000-2999	Classified Salaries	90,154.08	0.00	0.00	0.00	140,951.88	4,890,241.83		5,121,347.79
3000-3999	Employee Benefits	161,703.26	0.00	0.00	0.00	693,130.83	4,704,301.90		5,559,135.99
4000-4999	Books and Supplies	10,934.18	0.00	0.00	0.00	98,198.30	131,216.53		240,349.01
5000-5999	Services and Other Operating Expenditures	40,584.52	0.00	0.00	0.00	36,489.24	587,206.24		664,280.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	644,160.57	0.00	0.00	0.00	2,466,643.58	17,333,490.70	0.00	20,444,294.85
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	3,460,188.93							3,460,188.93
	Total Indirect Costs and PCR Allocations	3,460,188.93	0.00	0.00	0.00	0.00	0.00	0.00	3,460,188.93
	TOTAL COSTS	4,104,349.50	0.00	0.00	0.00	2,466,643.58	17,333,490.70	0.00	23,904,483.78
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	78,490.87	0.00		78,490.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	36,929.37	0.00		36,929.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	1,390.96	0.00	0.00	0.00	0.00	2,415.73		3,806.69
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	1,390.96	0.00	0.00	0.00	115,420.24	2,415.73	0.00	119,226.93
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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,390.96	0.00	0.00	0.00	115,420.24	2,415.73	0.00	119,226.93
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								39,251.32
	TOTAL COSTS								79,975.61
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	340,784.53	0.00	0.00	0.00	1,419,382.46	7,020,524.20		8,780,691.19

SEMA / SEMB

LEA MOE Calc: Section 1
Exempt Reduction Under 34 CFR Section 300.204

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



SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

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

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SEMA / SEMB

- An LEA may reduce the level of expenditures to required MOE standard if expenditures occurred as a result of one or more of the following conditions (4):
- Exempt Reductions to SEMOE Worksheet must be completed to determine the appropriate exemption values for accurate data

Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

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

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

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

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

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

SEMA / SEMB

LEA MOE Calc: Section 2
Reduction to MOE Requirement Under IDEA, Section 613

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

Reports

- CNVRT – Government-wide Conversion
- DTERM – Determination of Major Funds
- ENTRY – Conversion Entries
- GSA – Government-wide Statement of Activities and Reconciliation of Fund Statements
- GSNP – Government-wide Statement of Net Position and Reconciliation of Fund Statements
- PGM – Program by Resource Report
- SEMA – Special Education MOE – Actual vs. Actual Comparison
- SEMB – Special Education MOE – Budget vs. Actual Comparison
- TRC Last Run Date Report (60200)

SELPA: **Kern County (AM)**

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

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

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SEMA / SEMB

LEA MOE Calc: Section 3

- In Column B, enter the appropriate <u>Comparison Year Data</u> for all tests
- Refer to prior year Subsequent Year Tracking Worksheet (SYT) to determine comparison year
- Each test could have a different comparison year
- SEMA and SYT must be completed first to determine the correct comparison years for SEMB

Determining the Comparison Year; SYT Worksheet

2022-2023	Expenditures (Compliance) SEMA - SACS Web 2022/23	$ 54,900,000.00	Pass $ -	$ 20,109.89	Pass $ -	$ 26,200,000.00	Pass $ -	$ 9,597.07	Pass $ -	2730	Pass
2023-2024	Expenditures (Compliance) SEMA - SACS Web 2023/24	$ 63,000,000.00	Pass $ -	$ 22,909.09	Pass $ -	$ 26,150,000.00	Fail $ -	$ 9,509.09	Fail $ -	2750	Pass
2024-2025	Expenditures (Compliance) SEMA - SACS Web 2024/25	$ 62,900,000.00	Fail $ -	$ 22,831.22	Fail $ -	$ 26,100,000.00	Fail $ -	$ 9,473.68	Fail $ -	2755	Fail
	Expenditures (Eligibility No PCRA) SEMB - SACS Web 2024/25 (Expenditures less PCRA for Comparison Year)	$ 63,000,000.00 $ (13,000,000.00) $ 50,000,000.00	Comparison Year 2023-2024	$ 22,909.09 $ (4,727.27) 18,181.82	Comparison Year 2023-2024	$ 26,200,000.00 $ 26,200,000.00	Comparison Year 2022-2023	$ 9,597.07 9,597.07	Comparison Year 2022-2023		
2025-2026	Budget (Eligibility) SEMB - SACS Web 2024/25	$ 49,900,000.00	Fail	$ 18,112.52	Fail $ -	$ 26,200,000.00	Pass	$ 9,509.98	Fail $ -	2755	Pass

SEMA / SEMB

A. Combined State and Local Expenditure Method
Test 1: Combined State and Local Expenditures / Net Expenditures

Enter the appropriate Comparison Year Data for Test 1. Refer to prior year SYT Worksheet to determine comparison year.

	Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-2024	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
Test 1 — Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	23,904,483.78		
b. Less: Expenditures paid from federal sources	79,975.61		
c. Expenditures paid from state and local sources	23,824,508.17	23,836,116.90	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		23,836,116.90	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,824,508.17	23,836,116.90	(11,608.73)

If positive, you pass and meet the MOE for Test 1

SEMA / SEMB

A. Combined State and Local Expenditure Method

Test 2: Combined State and Local Expenditures / Per Pupil Expenditures

Enter the appropriate Comparison Year Data for Test 2. Refer to prior year SYT Worksheet to determine comparison year.

	Actual FY 2024-25	Comparison Year 2022-2023	Difference
Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	23,904,483.78		
b. Less: Expenditures paid from federal sources	79,975.61		
c. Expenditures paid from state and local sources	23,824,508.17	22,545,964.82	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		22,545,964.82	
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	23,824,508.17	22,545,964.82	
d. Special education unduplicated pupil count	955.00	861.00	
e. Per capita state and local expenditures (Test2c/Test2d)	24,947.13	26,185.79	(1,238.66)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

Enter the UPP Count for Comparison Year. Refer to prior year SYT Worksheet.

If positive, you pass and meet the MOE for Test 2

SEMA / SEMB

B. Local Expenditures Only Method

Test 3: Local Expenditures Only / Net Expenditures

Enter the appropriate Comparison Year Data for Test 3. Refer to prior year SYT Worksheet to determine comparison year.

		Actual FY 2024-25	Comparison Year 2018-2019	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	14,524,958.90	14,473,246.46	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		14,473,246.46	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	14,524,958.90	14,473,246.46	51,712.44

If positive, you pass and meet the MOE for Test 3

SEMA / SEMB

B. Local Expenditures Only Method

Test 4: Local Expenditures Only / Per Pupil Expenditures

Enter the appropriate Comparison Year Data for Test 4. Refer to prior year SYT Worksheet to determine comparison year.

		Actual FY 2024-25	Comparison Year 2018-2019	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	14,524,958.90	14,473,246.46	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		14,473,246.46	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	14,524,958.90	14,473,246.46	
	b. Special education unduplicated pupil count	955.00	883.00	
	c. Per capita local expenditures (Test4a/Test4b)	15,209.38	16,390.99	(1,181.61)

Enter the UPP Count for Comparison Year. Refer to prior year SYT Worksheet.

If positive, you pass and meet the MOE for Test 4

SEMA/ SEMB

- Review data and ensure at least one test is met
- Try to pass as many tests as possible
- Use exemptions when possible and when it is impactful
- Exemptions from the most recent fiscal year apply to the comparison year’s actuals and student count
- Monitor MOE at Interims (SEMAI)

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		384,757.76	467,601.27
2. State Lottery Revenue	8560	678,946.30		214,636.27	894,682.57
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		772,689.81	0.00	609,394.03	1,382,083.84
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	130,258.19		0.00	130,258.19
2. Classified Salaries	2000-2999	390,730.23		0.00	390,730.23
3. Employee Benefits	3000-3999	176,201.59		0.00	176,201.59
4. Books and Supplies	4000-4999	75,189.81		604,982.23	680,172.04
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	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		772,689.81	0.00	609,394.03	1,382,083.84
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

FORM L - Lottery Report

Find forms and reports

- Table of Contents
- Cover Sheets
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- **Forms**
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  - **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

L - Lottery Report

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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)	8980	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 SIAA
(SUMMARY OF INTERFUND ACTIVITIES)

Form SIAA

SIAA - Summary of Interfund Activities - Actuals

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FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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 (MOE) — Local Educational Agencies must use federal funds to supplement, not supplant, state and local funding by providing services beyond those required by law. Compliance with the Every Student Succeeds Act (ESSA) Maintenance of Effort requirement is measured in SACS using the Every Student Succeeds Act Maintenance of Effort (Form ESMOE).

Form ESMOE

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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

ESMOE - Every Student Succeeds Act Maintenance of Effort

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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

Form ASSET

	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)

Form ASSET

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.

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

Form DEBT

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.

GANN - APPROPRIATIONS LIMIT CALCULATIONS

GANN LIMIT SUMMARY

Proposition 4, approved by California voters in 1979, established the Gann Limit, which places a cap on how much tax revenue state and local governments can appropriate each year.

The limit is based on the 1978–79 spending level and is adjusted annually for:

- Changes in California per capita personal income
- Changes in population

In simple terms: The Gann Limit helps ensure government spending from tax revenues does not grow faster than the economy and population.

Make adjustments as needed

		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,						

			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			**Actual**			**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				
	TAXES AND SUBVENTIONS (Funds 01, 09, and 62)					Make adjustments as needed	
	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
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**			**Actual**			**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						

No.		Description	2022-23 Actual	2023-24 Budget
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	

Input prior year dollar amount onto the resolution

Input current year dollar amount onto the resolution

"* Please provide below an explanation for each entry in the adjustments column."

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

ICR | Exhibit A - Highest Rate Used

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.

Form ICR

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

Form ICR

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

Form ICR

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.27%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.06%

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

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.

[redacted]

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%

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

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

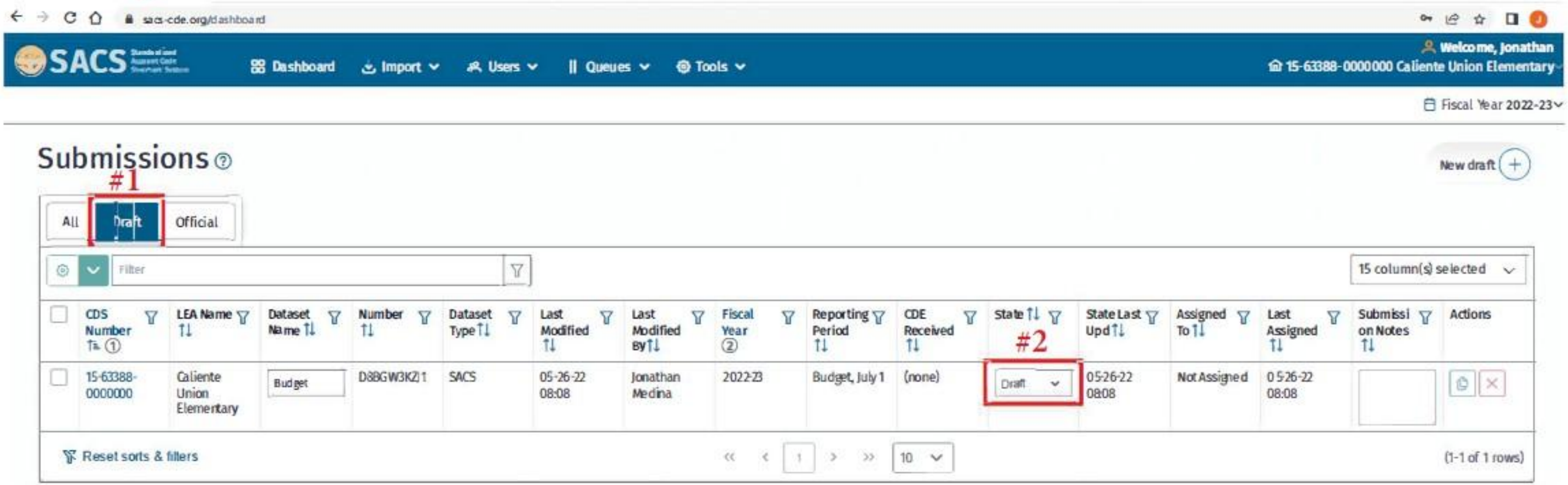
15 63503 0000000
Form CA
D8A4M2F7YX(2022-23)

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.

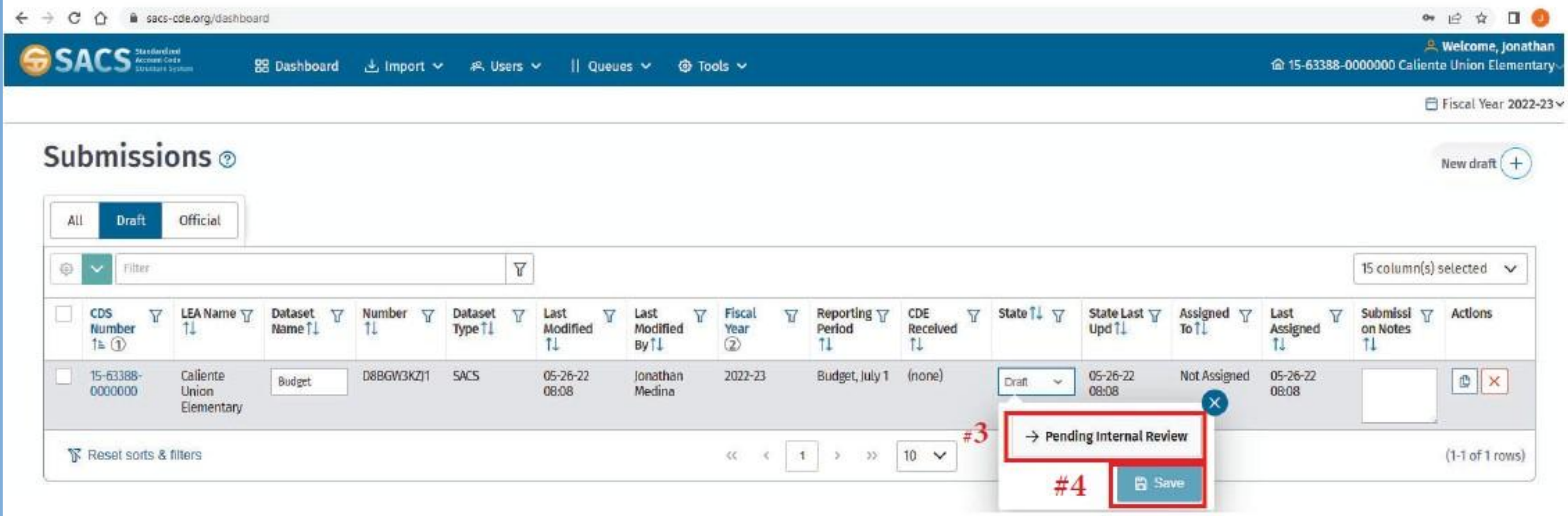
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.49%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$1,966,918.21
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	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	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	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.	

PROMOTING SACS FILES TO COUNTY OFFICE

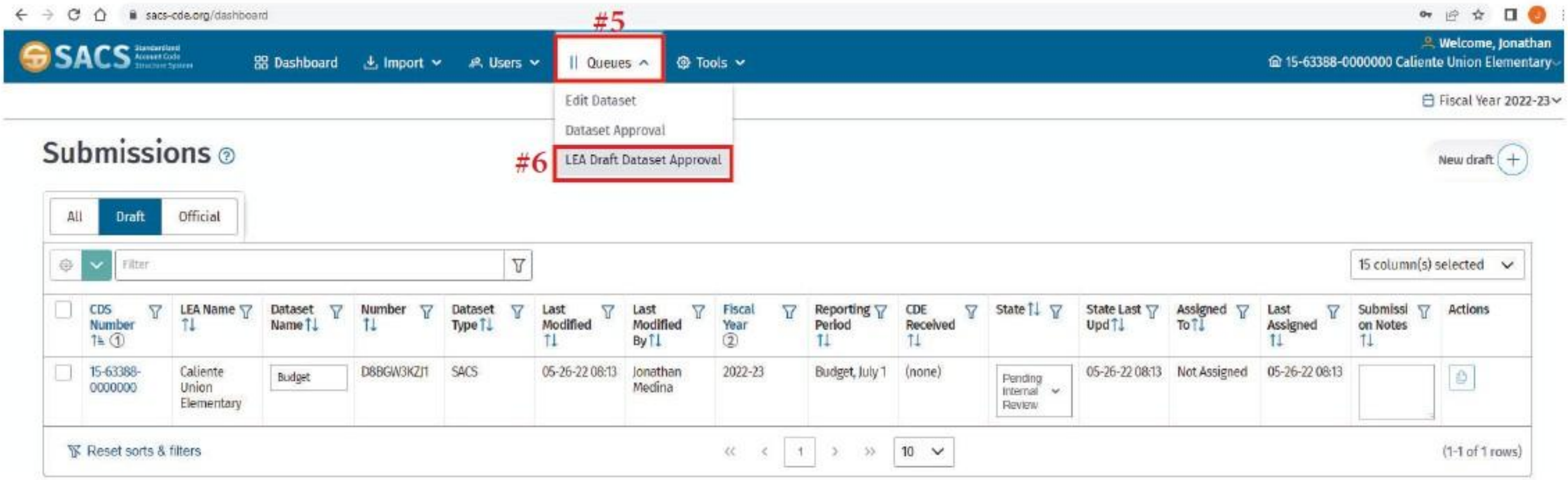
Promoting your dataset



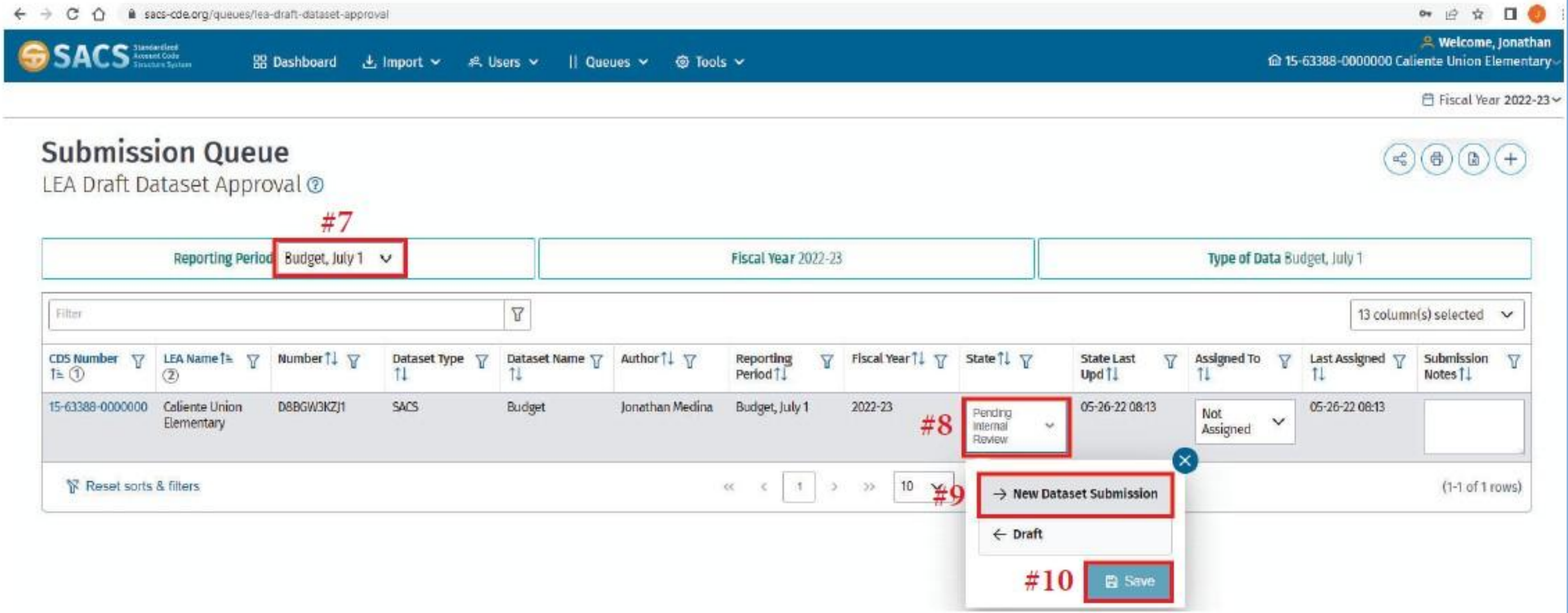
When you import into SACS Web, your data will be in draft form. Check your TRCs to ensure your data is good before advancing. Only the person that imported the file can view it at this stage.



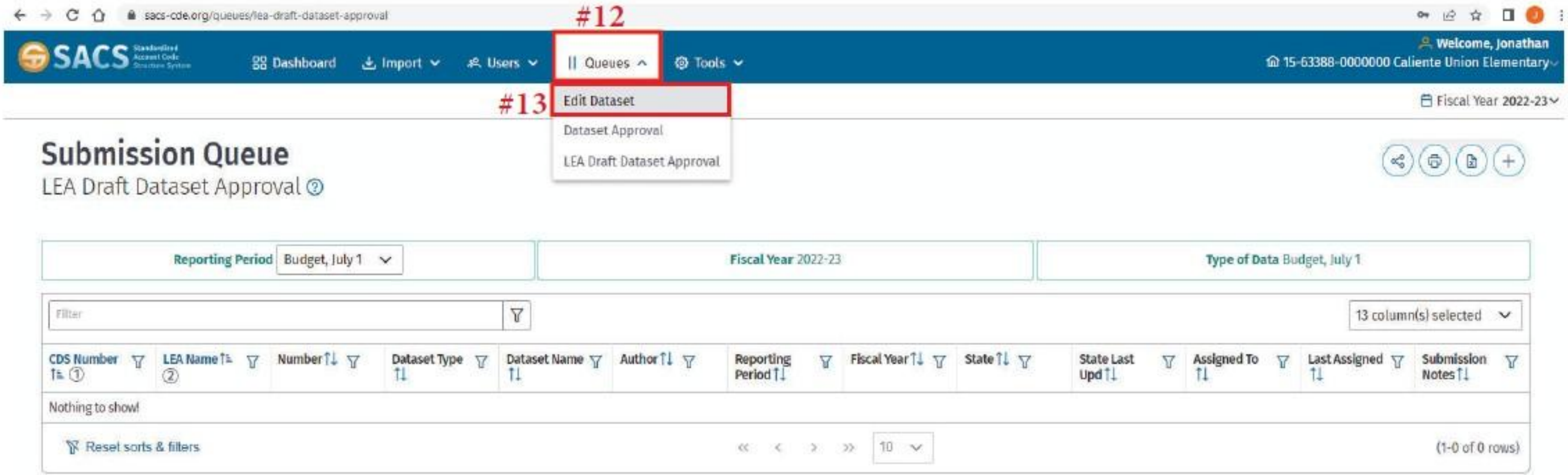
When you have a clean dataset with no import or general ledger errors, promote the dataset so others can view or work in the file. Under the "State" header, click on "Pending Internal Review," then click "Save"



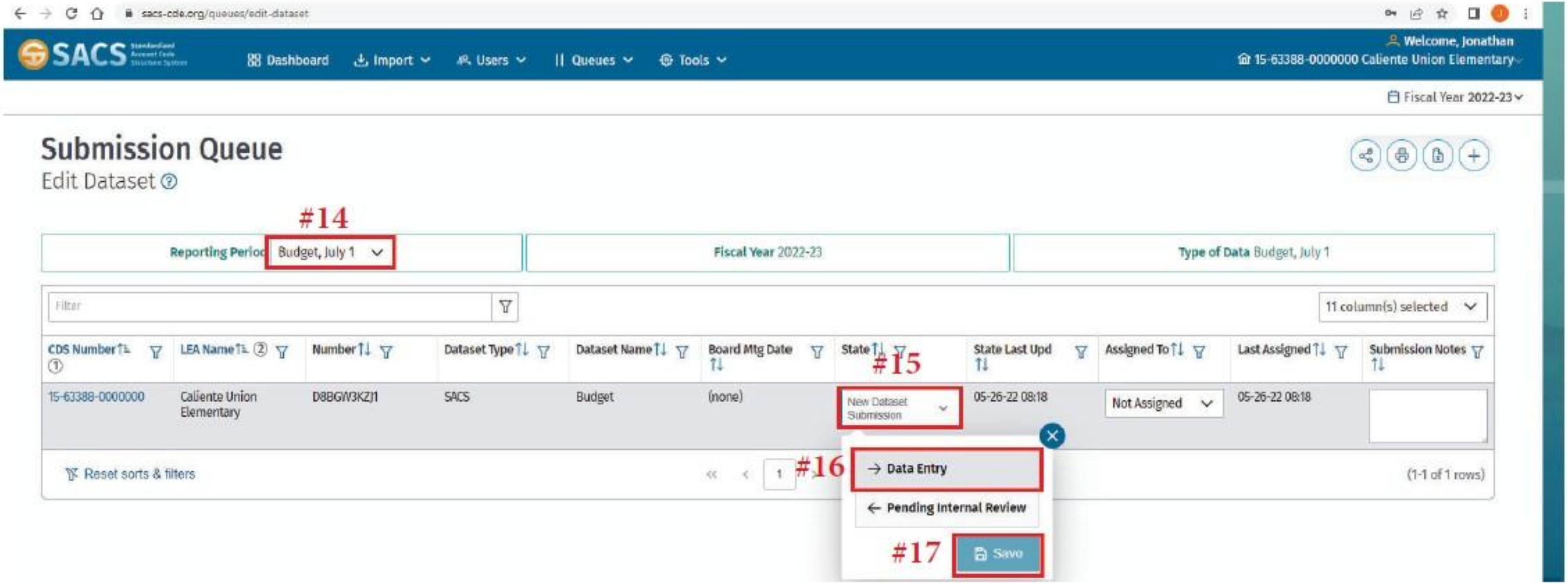
The dataset approver for your LEA will need to go into the "Queues" dropdown and select "LEA Draft Dataset Approval"



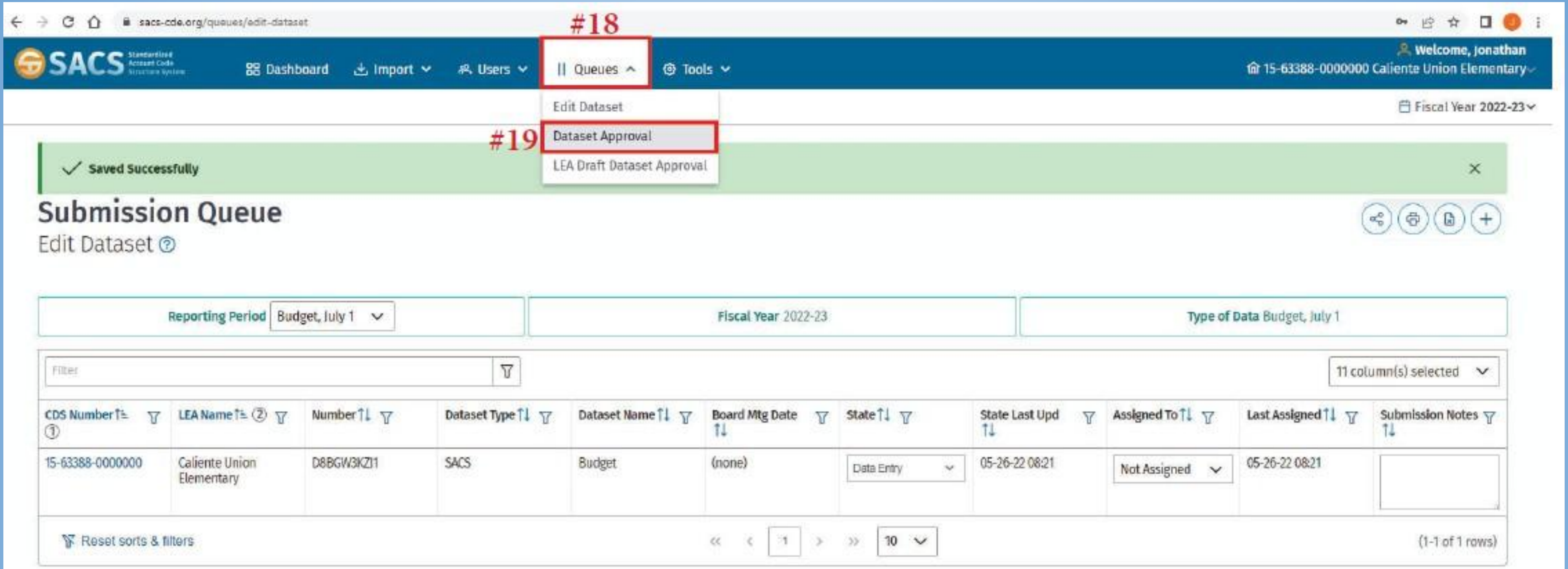
Change the reporting period to the desired period, click the state dropdown and click "New Dataset Submission" and then "Save". This file will now become the official (main) file for the LEA. Other LEA users will be able to see and work in the file.



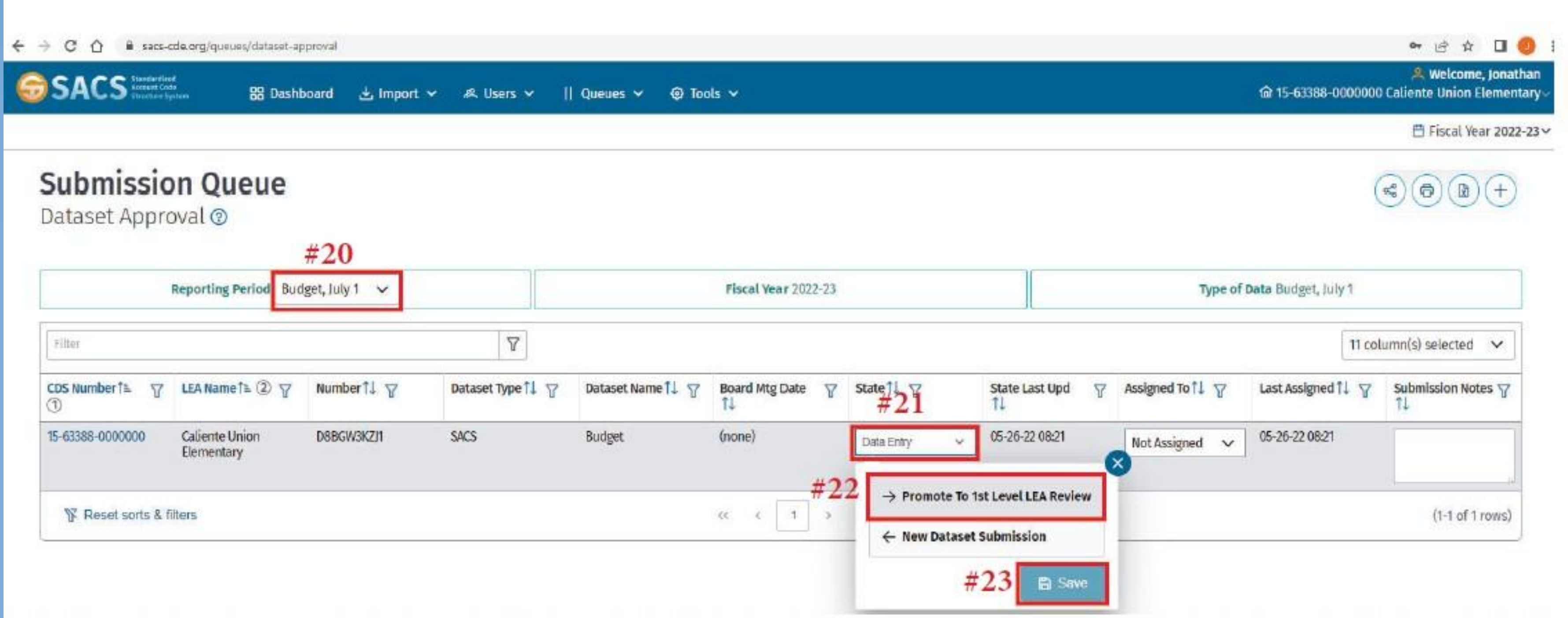
LEAs will then need to promote the field to the "Data Entry" state. Click on the "Queues" dropdown and select "Edit Dataset"



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

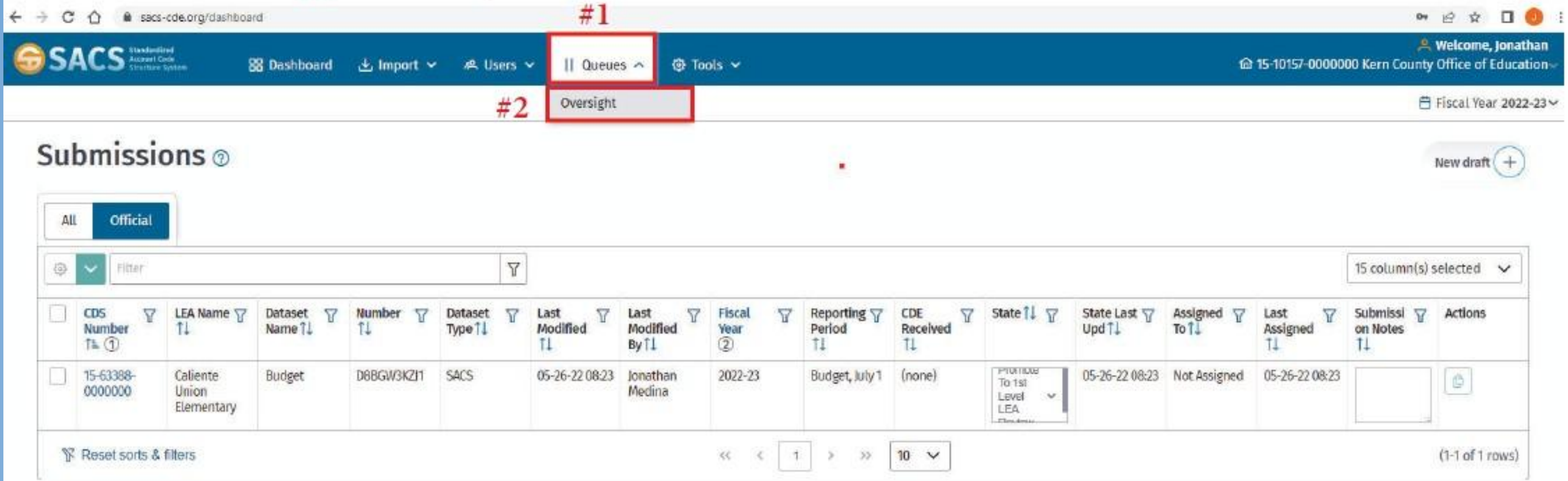


Once the LEA has finalized their file and are ready to submit it to their oversight agency, the LEA's dataset approver will need to click the "Queues" dropdown and select "Dataset Approval"

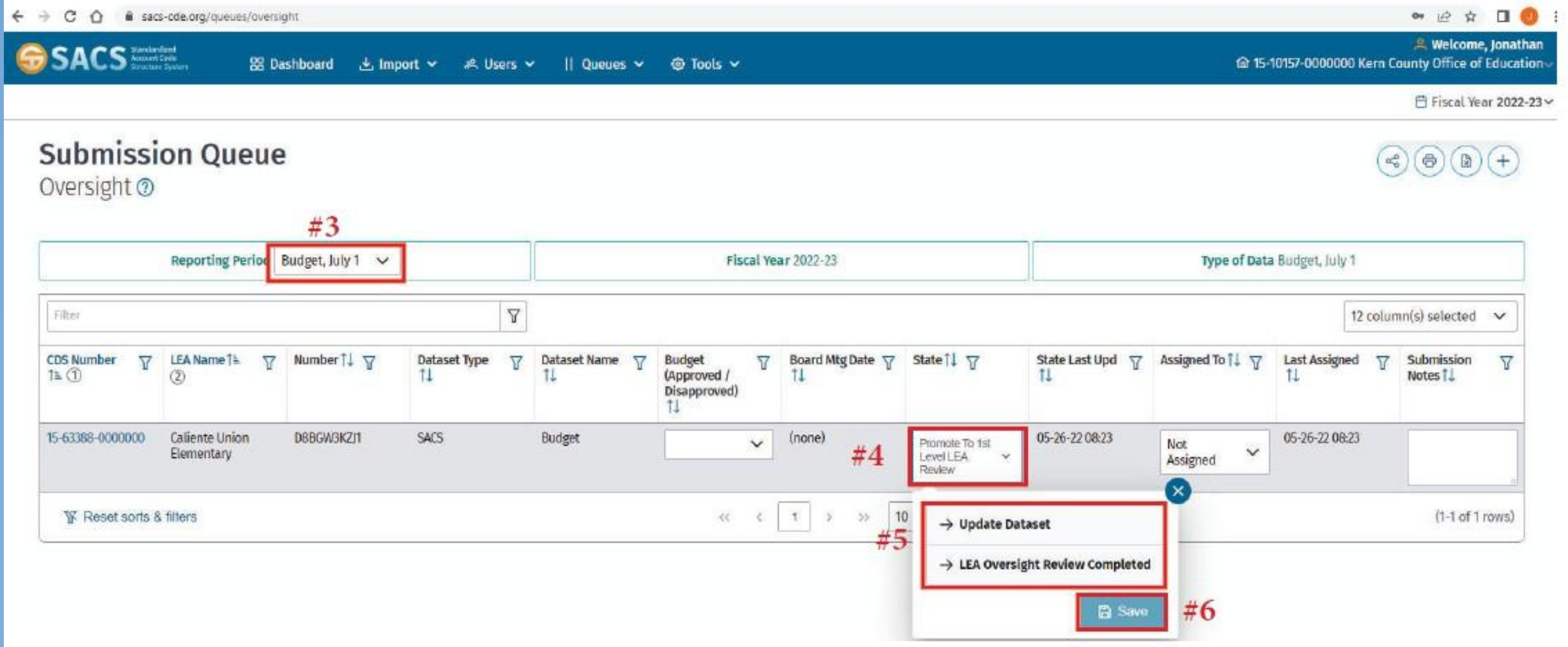


Select the correct reporting period, click on the "State" dropdown and select "Promote to 1st Level LEA Review." At this time, the file will be sent to the oversight agency. For school districts, it will be the COE. For charter schools, it will be the authorizing LEA. Once the file is sent, it can no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

COE and Charter Approvers Only

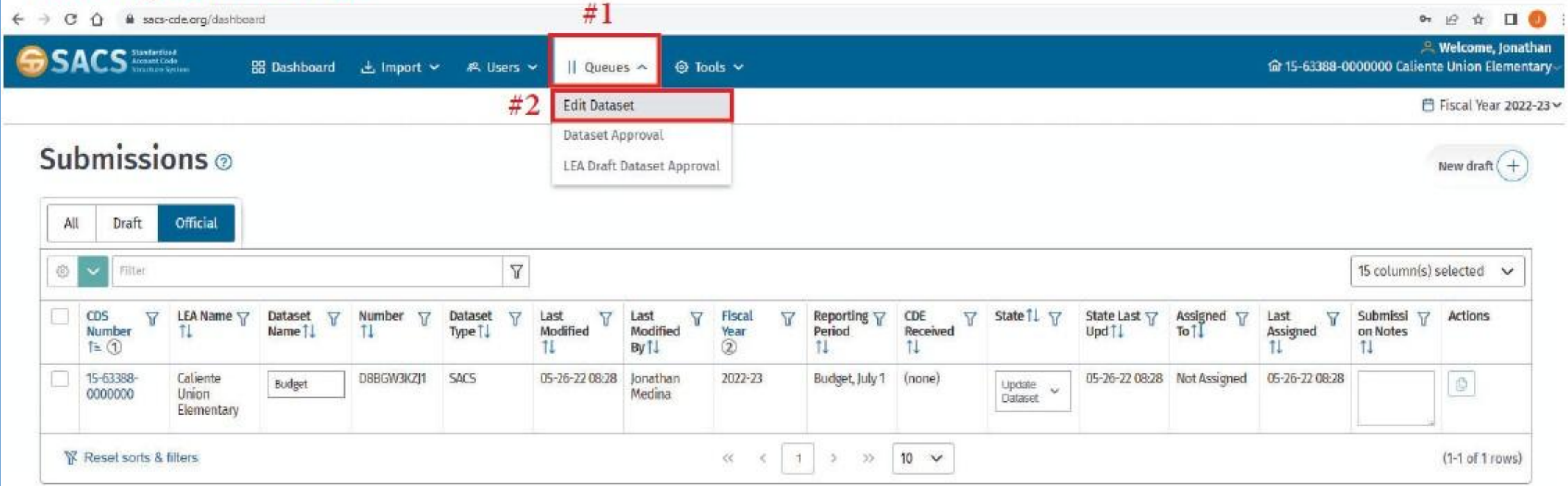


Oversight agencies will need to review submissions prior to approval. In order to submit/promote the files, LEA's will need to click the "Queues" dropdown and select "Oversight".

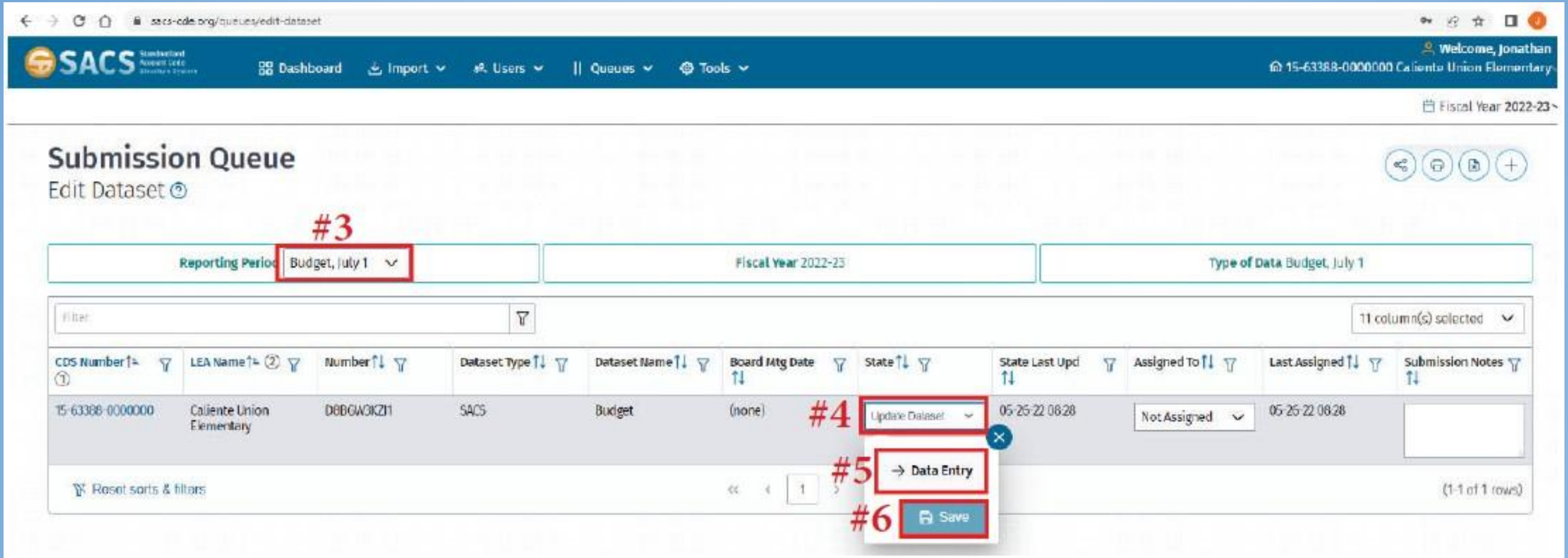


Oversight agencies will now be taken to a screen showing all submissions requiring their review and approval. When the oversight agency needs to return a file to an LEA, they will need to click the "State" dropdown and select "Update Dataset". To promote an LEA file to the COE or CDE, the oversight agency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

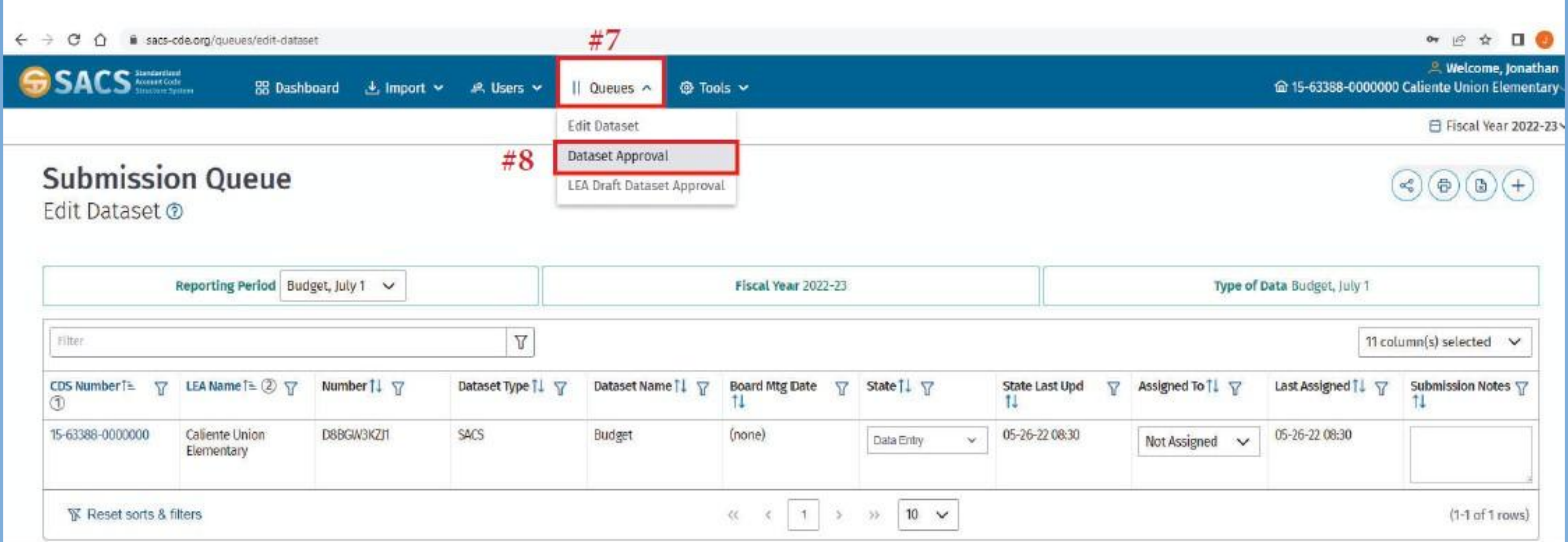
Accessing Returned Files



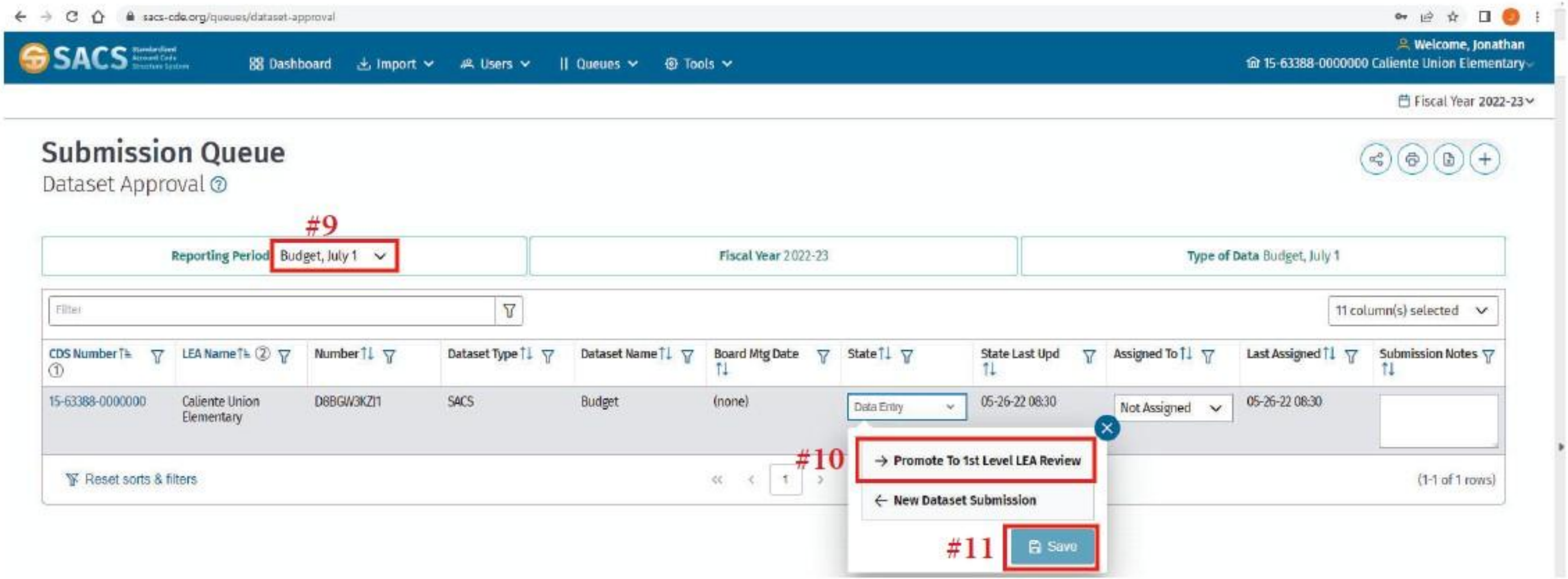
If an LEA's submission is rejected/returned, the file can be accessed by clicking on "Queues" and selecting "Edit Dataset"



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



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



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

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 25-26
- 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/distbudgetcsfy2526.asp
- SACS QUERY - https://www2.cde.ca.gov/sacsquery/querybyresource.asp
- California School Accounting Manual- https://www.cde.ca.gov/fg/ac/sa/documents/csam2024complete.pdf

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?