

**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)	6,323,015.14
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,118,650.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	69,300.00
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)	644,118.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,155,083.84
9. Carry-Forward Adjustment (Part IV, Line F)	1,309,710.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,464,794.68

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	137,739,289.20
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,150,895.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,225,671.32
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	196,386.24
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,503,331.79
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)	19,061.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,811,991.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,188,061.74
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,583,938.49
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,147,550.75
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	222,566,177.50

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

4.56%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

5.15%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>10,155,083.84</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>213,070.42</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.07%) times Part III, Line B18); zero if negative	<u>1,309,710.84</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.07%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,309,710.84</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,309,710.84</u>

Approved indirect cost rate: 4.07%  
Highest rate used in any program: 4.07%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,128,876.00	45,945.25	4.07%
01	3060	217,547.24	8,489.97	3.90%
01	3410	53,893.53	2,193.47	4.07%
01	3550	74,802.52	3,044.48	4.07%
01	4035	324,780.25	13,218.56	4.07%
01	4201	46,088.51	1,875.81	4.07%
01	4203	439,261.63	8,785.24	2.00%
01	5640	100,161.95	4,076.59	4.07%
01	5810	30,904.00	1,258.00	4.07%
01	6010	163,070.37	6,636.97	4.07%
01	6264	488,247.01	19,871.66	4.07%
01	6387	550,458.08	22,403.65	4.07%
01	6512	1,048,762.08	42,684.62	4.07%
01	6520	89,920.25	3,659.75	4.07%
01	7338	36,406.31	1,481.74	4.07%
01	8150	4,339,858.98	176,632.26	4.07%
11	9010	1,095,754.71	28,940.00	2.64%
12	6105	1,751,633.52	71,291.48	4.07%
12	6127	36,030.31	1,466.43	4.07%
12	9010	5,743,923.66	233,777.60	4.07%
13	5310	6,147,550.75	250,190.48	4.07%

Unaudited Actuals  
2016-17 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		269,925.75	269,925.75
2. State Lottery Revenue	8560	2,241,583.61		745,189.10	2,986,772.71
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)		2,241,583.61	0.00	1,015,114.85	3,256,698.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,755,327.07			1,755,327.07
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	486,256.54			486,256.54
4. Books and Supplies	4000-4999	0.00		10,854.93	10,854.93
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			332,352.81	332,352.81
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,241,583.61	0.00	343,207.74	2,584,791.35
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	671,907.11	671,907.11
<b>D. COMMENTS:</b>					
Licensing Agreements.					

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

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	223,291,856.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,600,926.08
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	196,386.24
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,605,973.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	579,280.00
5. Interfund Transfers Out	All	9300	7600-7629	1,757,753.16
6. All Other Financing Uses	All	9100 9200	7699 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
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,139,392.40
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	608,485.64
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				212,160,023.82

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		14,648.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,482.94
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	174,880,870.51	11,888.36
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)	174,880,870.51	11,888.36
B. Required effort (Line A.2 times 90%)	157,392,783.46	10,699.52
C. Current year expenditures (Line I.E and Line II.B)	212,160,023.82	14,482.94
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals  
2016-17  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

43 69674 000000  
Form PCRAF

	----- 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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	Pupil Transportation (Function 3600)
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	730.02	730.02	730.02	730.02	696.00		2,130.00
3100 Alternative Schools	1.00	1.00	1.00	1.00			
3200 Continuation Schools	12.20	12.20	12.20	12.20	10.00		
3300 Independent Study Centers	7.70	7.70	7.70	7.70	13.00		
3400 Opportunity Schools	3.80	3.80	3.80	3.80	1.00		
3550 Community Day Schools	2.40	2.40	2.40	2.40			
3700 Specialized Secondary Programs							
3800 Career Technical Education	14.36	14.36	14.36	14.36			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual					2.00		
4850 Migrant Education					2.00		
5000-5999 Special Education (allocated to 5001)	169.40	169.40	169.40	169.40	86.00		
6000 ROC/P					2.00		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services					29.00		
8500 Child Care and Development Services					24.00		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					2.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	940.88	940.88	940.88	940.88	867.00	0.00	2,130.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	108,549,685.98	39,107,701.81	147,657,387.79	9,613,282.38		157,270,670.17
3100	Alternative Schools	158,977.12	29,297.90	188,275.02	12,257.71		200,532.73
3200	Continuation Schools	1,659,151.08	576,929.57	2,236,080.65	145,580.76		2,381,661.41
3300	Independent Study Centers	1,261,332.08	510,937.55	1,772,269.63	115,384.19		1,887,653.82
3400	Opportunity Schools	654,758.67	133,281.54	788,040.21	51,305.61		839,345.82
3550	Community Day Schools	397,778.14	70,314.98	468,093.12	30,475.36		498,568.48
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,374,981.15	420,717.91	2,795,699.06	182,014.90		2,977,713.96
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	55,630.17	43,899.03	99,529.20	6,479.88		106,009.08
4850	Migrant Education	218,996.33	43,899.03	262,895.36	17,115.89		280,011.25
5000-5999	Special Education	42,062,278.64	6,850,723.24	48,913,001.88	3,184,496.94		52,097,498.82
6000	Regional Occupational Ctr/Prg (ROC/P)	116,801.36	43,899.03	160,700.39	10,462.45		171,162.84
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	196,386.24	636,535.91	832,922.15	54,227.67		887,149.82
8500	Child Care and Development Services	0.00	526,788.34	526,788.34	34,296.73		561,085.07
<b>Other Costs</b>							
-----	Food Services					0.00	0.00
-----	Enterprise					0.00	0.00
-----	Facilities Acquisition & Construction					132,205.60	132,205.60
-----	Other Outgo					2,380,454.16	2,380,454.16
<b>Other Funds</b>							
-----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		43,899.03	43,899.03	1,234,621.60		1,278,520.63
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(658,386.99)		(658,386.99)
<b>Total General Fund and Charter Schools Funds Expenditures</b>		157,706,756.96	49,038,824.87	206,745,581.83	14,033,615.08	2,512,659.76	223,291,856.67