

Indirect (Y)es, (N)o, or capped rate.

Ammt to Defer

Ending Balance	48,626.40	0.00	1,446.90	0.00	0.00	16,566.87	110,227.16
Deferred Revenue							
Unreceived Carryover							

SRCS High School CAT Form

Indirect (Y)es, (N)o, or capped rate.

Program Name Resource Budget Manager (D)ffered Rev or (F)und Balance	No		No	
	Lottery	EPA		
	1100	1400		
	F	F		
Deferred Revenue				
Prior Year Restricted Ending Balance	399,430.75	76,002.12		
Current Year Award	339,211.02	487,640.00		
Prior Year Award	17,379.43	-196.00		
Required Matching Funds/Other				55,977.52
Total Available to Spend	756,021.20	563,446.12		
Current Year Income	289,251.32	487,640.00		
Prior Year Income	17,379.43	-196.00		
Accounts Receivable	49,959.70			
Contributed Matching Funds				
Other				
Expenditures	226,648.37	438,856.56		
Carryover - Awards less Spent <cont	529,372.83	124,589.56		
A/R if "F"				
A/R if "D" (if negative, then no A/R but				
Ammt to Defer				
Ending Balance	529,372.83	124,589.56		
Deferred Revenue				
Unreceived Carryover				

SRCS High School CAT Form

Indirect (Yes, (N)o, or capped rate.

Program Name	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Resource	Title I	Fed Spec Ed	SpEd IDEA Loc Assist	SpEd IDEA Mental Health	Perkins Voc Ed	Title II A	Title III - Immigrant	Title III - LEP	Homeless Children & Youth Prog	Educator Effectiveness	Yes	Yes	Yes	Yes
Budget Manager	3010	3310	3311	3327	3550	4035	4201	4203	5630	6264				
(D)ffered Rev or (F)und Balance	D	D			D	D	D	D	D	F				
Deferred Revenue														
Prior Year Restricted Ending Balance				0.00	620.59					201,576.00				
Current Year Award	233,017.00	445,127.00		37,635.00	56,827.36	43,223.91	0.00	38,655.00	75,828.07	0.00				
Prior Year Award	164,757.40	41,009.68		37,036.98	0.00	56,321.16	19,013.86	14,350.64	11,562.53					
Required Matching Funds/Other			0.00											
Total Available to Spend	397,774.40	486,136.68	0.00	74,671.98	57,447.95	99,545.07	19,013.86	53,005.64	87,390.60	201,576.00				
Current Year Income	110,439.00	0.00		0.00	48,252.65	4,708.00	0.00	38,655.00	23,013.60	0.00				
Prior Year Income	164,757.40	41,009.68		7,498.61	0.00	56,321.16	19,013.86	14,350.64	11,562.53					
Accounts Recievable	85,163.24	445,127.00		49,239.89	8,574.71	38,515.91			52,814.47					
Contributed Matching Funds		0.00												
Other														
Expenditures	360,359.64	486,136.68	0.00	56,738.50	56,827.36	99,545.07	17,250.00	43,849.72	87,390.60	163,863.58				
Carryover - Awards less Spent <cont	37,414.76	0.00	0.00	17,933.48	620.59	0.00	1,763.86	9,155.92	0.00	37,712.42				
A/R if "F"														
A/R if "D" (if negative, then no A/R but P/Y income in 09/10)														
Amnt to Defer														

0.00

Ending Balance														
Deferred Revenue					620.59	0.00	1,763.86	9,155.92	0.00					
Unreceived Carryover	37,414.76			17,933.48		38,515.91								

SRCS High School CAT Form

Indirect (Y)es, (N)o, or capped rate.

1

Yes

Yes

No

Yes

Program Name	Lottery IMF	CTEIG	State Spec Ed	Low Incidence Equipment	Mental Health Services	College Readiness Blk Grant	STRS On Behalf	Routine Restricted Maintenance	SpEd Excess Cost
Resource	6300	6387	6500	6512	6513	7338	7690	8150	9001
Budget Manager	F	D	F	F	F	F		F	
(Deferred Rev or (F)und Balance									
Deferred Revenue	46,325.06								
Prior Year Restricted Ending Balance	107,118.21	146,813.57	0.00	143,828.53	89,754.81			169,483.10	1,850.76
Current Year Award	11,414.11		1,195,143.50	0.00	150,373.00	178,402.00	1,207,084.00	0.00	5,029.32
Prior Year Award			128,705.46	3,162.12					
Required Matching Funds/Other			2,590,536.57			0.00		1,025,000.00	422,440.24
Total Available to Spend	164,857.38	146,813.57	3,914,385.53	146,990.65	240,127.81	178,402.00	1,207,084.00	1,194,483.10	429,320.32
Current Year Income	56,535.81	0.00	1,059,493.00	0.00	116,426.00	178,402.00		0.00	3,897.28
Prior Year Income	11,414.11		128,705.46	3,162.12					
Accounts Receivable	50,582.40	146,813.57	135,650.50		33,016.27				1,132.04
Contributed Matching Funds						0.00		1,025,000.00	422,440.24
Other			2,590,536.57						
Expenditures	90,824.83	146,813.57	3,914,385.53	7,128.01	239,197.08	8,636.43	1,207,084.00	869,509.72	429,320.32
Carryover - Awards less Spent <cont	74,032.55	0.00	0.00	139,862.64	930.73	169,765.57	0.00	324,973.38	0.00
A/R if "F"									
A/R if "D" (if negative, then no A/R but									
Ammt to Defer									

Ending Balance	74,032.55		0.00	139,862.64		169,765.57		324,973.38	0.00
Deferred Revenue									
Unreceived Carryover					930.73				

Indirect (Y)es, (N)o, or capped rate.

[illegible]

SRCS High School CAT Form

Indirect (Y)es, (N)o, or capped rate.

Program Name	
Resource	
Budget Manager	
(D)ffered Rev or (F)und Balance	
Deferred Revenue	
Prior Year Restricted Ending Balance	
Current Year Award	
Prior Year Award	
Required Matching Funds/Other	
Total Available to Spend	
Current Year Income	
Prior Year Income	
Accounts Receivable	
Contributed Matching Funds	
Other	
Expenditures	
Carryover - Awards less Spent <cont	
A/R if "F"	
A/R if "D" (if negative, then no A/R but	
Ammt to Defer	

1,511,884.15
4,772,153.10

Ending Balance	1,197,173.00
Deferred Revenue	11,540.37
Unreceived Carryover	

SRCS High School CAT Form

Indirect (Y)es, (N)o, or capped rate.

Program Name Resource Budget Manager (Deferred Rev or (F)und Balance	FD21 STRS On- Behalf	F25 Capital Facilities Fund #1	F40 Spec Rserve - Cap Outlay #1	F40 Spec Rserve - Cap Outlay #1	FD51 Bond Interest & Redemption FD51- 0000
	F21 - 7690	F25 - 0000	F40 - 0000	F40 - 0300	
Deferred Revenue					
Prior Year Restricted Ending Balance		120,345.80	1,152,745.93	332,302.50	6,780,009.49
Current Year Award	5,667.00	55,879.98	96,611.51	280,890.95	8,540,047.81
Prior Year Award				3,640.00	
Required Matching Funds/Other					3,383.94
Total Available to Spend	5,667.00	176,225.78	1,249,357.44	616,833.45	15,323,441.24
Current Year Income					
Prior Year Income		55,879.98	90,936.37	265,650.95	
Accounts Recievable					
Contributed Matching Funds		0.00	5,675.14	18,880.00	
Other					
Expenditures	5,667.00	0.00	74,500.00	88,443.51	5,460,189.16
Carryover - Awards less Spent <cont	0.00	176,225.78	1,174,857.44	528,389.94	9,863,252.08
A/R if "F"					
A/R if "D" (if negative, then no A/R but					
Ammt to Defer					
		Income includ	Income includes		
		Interest	Interest		
Ending Balance	0.00	176,225.78	1,174,857.44	528,389.94	9,863,252.08
Deferred Revenue					
Unreceived Carryover					

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,338.46	2,338.46	2,329.91	2,401.00	2,401.00	2,401.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	65.50	65.50	71.24	49.36	49.36	49.36
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,403.96	2,403.96	2,401.15	2,450.36	2,450.36	2,450.36
5. District Funded County Program ADA						
a. County Community Schools	1.52	1.52	2.26	1.52	1.52	1.52
b. Special Education-Special Day Class	28.11	28.11	25.17	38.00	38.00	38.00
c. Special Education-NPS/LCI	11.41	11.41	9.52	19.00	19.00	19.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	41.04	41.04	36.95	58.52	58.52	58.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,445.00	2,445.00	2,438.10	2,508.88	2,508.88	2,508.88
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	240,413.00		240,413.00			240,413.00
Work in Progress	1,085,574.00	(233,392.00)	852,182.00			852,182.00
Total capital assets not being depreciated	1,325,987.00	(233,392.00)	1,092,595.00	0.00	0.00	1,092,595.00
Capital assets being depreciated:						
Land Improvements	14,358,669.00	(3,789,932.00)	10,568,737.00			10,568,737.00
Buildings	60,990,185.00	32,373,863.00	93,364,048.00			93,364,048.00
Equipment	2,062,607.00	(158,856.00)	1,903,751.00			1,903,751.00
Total capital assets being depreciated	77,411,461.00	28,425,075.00	105,836,536.00	0.00	0.00	105,836,536.00
Accumulated Depreciation for:						
Land Improvements	(9,719,563.00)	2,203,191.00	(7,516,372.00)			(7,516,372.00)
Buildings	(31,294,560.00)	(13,425,948.00)	(44,720,508.00)			(44,720,508.00)
Equipment	(1,470,887.00)	153,127.00	(1,317,760.00)			(1,317,760.00)
Total accumulated depreciation	(42,485,010.00)	(11,069,630.00)	(53,554,640.00)	0.00	0.00	(53,554,640.00)
Total capital assets being depreciated, net	34,926,451.00	17,355,445.00	52,281,896.00	0.00	0.00	52,281,896.00
Governmental activity capital assets, net	36,252,438.00	17,122,053.00	53,374,491.00	0.00	0.00	53,374,491.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

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	15,156,164.37	301	0.00	303	15,156,164.37	305	38,365.11		307	15,117,799.26	309
2000 - Classified Salaries	4,551,951.59	311	54,358.57	313	4,497,593.02	315	189,857.60		317	4,307,735.42	319
3000 - Employee Benefits	7,247,638.38	321	18,452.03	323	7,229,186.35	325	55,144.01		327	7,174,042.34	329
4000 - Books, Supplies Equip Replace (6500)	1,676,685.96	331	0.00	333	1,676,685.96	335	181,876.20		337	1,494,809.76	339
5000 - Services, ... & 7300 - Indirect Costs	5,143,853.24	341	350.39	343	5,143,502.85	345	2,302,076.74		347	2,841,426.11	349
TOTAL					33,703,132.55	365	TOTAL			30,935,812.89	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	12,171,493.95	375
2. Salaries of Instructional Aides Per EC 41011		2100	415,633.24	380
3. STRS		3101 & 3102	2,439,634.53	382
4. PERS		3201 & 3202	78,834.89	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	220,394.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	1,371,101.72	385
7. Unemployment Insurance		3501 & 3502	6,334.05	390
8. Workers' Compensation Insurance		3601 & 3602	250,925.88	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	144,198.93	
10. Other Benefits (EC 22310)		3901 & 3902	79,740.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			17,178,291.62	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			17,178,291.62	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			55.53%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	30,935,812.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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	89,682,120.00	4,877,585.00	94,559,705.00			94,559,705.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	56,684.00		56,684.00			56,684.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,355,067.00	(2,355,067.00)	0.00			0.00	
Net Pension Liability	16,180,198.00	11,824,450.00	28,004,648.00			28,004,648.00	
Net OPEB Obligation	3,638,775.00	(17,133.00)	3,621,642.00			3,621,642.00	
Compensated Absences Payable	211,130.00		211,130.00			211,130.00	
Governmental activities long-term liabilities	112,123,974.00	14,329,835.00	126,453,809.00	0.00	0.00	126,453,809.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	30,714,293.90		30,714,293.90			33,933,288.58
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,332.01		2,332.01			2,445.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
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, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	2,445.00		2,445.00	2,508.88		2,508.88
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)		2,445.00				2,508.88
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	122,106.06		122,106.06	121,776.00		121,776.00
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)	23,540,532.55		23,540,532.55	24,556,474.00		24,556,474.00
5. Unsecured Roll Taxes (Object 8042)	473,555.80		473,555.80	475,870.00		475,870.00
6. Prior Years' Taxes (Object 8043)	18,052.66		18,052.66	18,053.00		18,053.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	5,251.72		5,251.72	4,380.00		4,380.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	418,111.98		418,111.98	385,315.00		385,315.00
12. Parcel Taxes (Object 8621)	2,917,957.29		2,917,957.29	2,838,640.00		2,838,640.00
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 Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	27,495,568.06	0.00	27,495,568.06	28,400,508.00	0.00	28,400,508.00
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)	27,495,568.06	0.00	27,495,568.06	28,400,508.00	0.00	28,400,508.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			302,793.45			332,320.00
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)			302,793.45			332,320.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	869,558.00		869,558.00	775,965.00		775,965.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(187.00)		(187.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	869,371.00	0.00	869,371.00	775,965.00	0.00	775,965.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	34,765,136.06		34,765,136.06	33,642,569.00		33,642,569.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	30,005.85		30,005.85	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			30,714,293.90			33,933,288.58
2. Inflation Adjustment			1,0537			1,0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1,0485			1,0261
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			33,933,288.58			36,103,766.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			27,495,568.06			28,400,508.00
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)			293,400.00			301,065.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23, but not less than zero)			869,371.00			775,965.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			869,371.00			775,965.00
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])			24,502.98			13,014.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			27,520,071.04			28,413,522.53
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)			869,371.00			775,965.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			27,520,071.04			
b. State Subventions (Line D8)			869,371.00			
c. Less Excluded Appropriations (Line C23)			302,793.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			28,086,648.59			

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

415-492-3257
Contact Phone Number

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) 1,118,911.32
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) 25,836,843.02

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) 4.33%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 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

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)	1,399,853.61
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	246,569.69
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	28,621.54
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)	158,397.33
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)	1,833,442.17
9. Carry-Forward Adjustment (Part IV, Line F)	(92,466.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,740,975.34

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,375,863.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,580,851.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,624,337.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	589,741.90
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	73,160.99
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)	539,515.40
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)	45,782.74
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)	61,706.14
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,499,739.60
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)	124,681.15
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	620,030.17
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)	32,135,410.28

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)

5.71%

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)
(Line A10 divided by Line B18)

5.42%

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)	<u>1,833,442.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>93,646.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (6.86%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.86%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.86%) times Part III, Line B18); zero if positive	<u>(277,400.48)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(277,400.48)</u>
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:	<u>4.84%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-138,700.24) is applied to the current year calculation and the remainder (\$-138,700.24) is deferred to one or more future years:	<u>5.27%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-92,466.83) is applied to the current year calculation and the remainder (\$-184,933.65) is deferred to one or more future years:	<u>5.42%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(92,466.83)</u>

Approved indirect cost rate: 6.86%
Highest rate used in any program: 6.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	337,225.94	23,133.70	6.86%
01	3310	333,310.68	22,093.00	6.63%
01	3327	53,096.50	3,642.00	6.86%
01	3550	40,855.58	2,042.78	5.00%
01	4035	93,154.66	6,390.41	6.86%
01	4201	16,142.62	1,107.38	6.86%
01	4203	42,989.92	859.80	2.00%
01	5630	82,485.05	4,905.55	5.95%
01	6264	153,344.17	10,519.41	6.86%
01	6500	3,213,166.46	50,000.00	1.56%
01	6512	223,842.08	15,355.00	6.86%
01	7338	8,082.00	554.43	6.86%
13	5310	620,030.17	30,502.67	4.92%

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

21 65466 0000000
Form L

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	399,430.75		46,325.06	445,755.81
2. State Lottery Revenue	8560	356,590.45		118,532.32	475,122.77
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)		756,021.20	0.00	164,857.38	920,878.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	27,928.45			27,928.45
2. Classified Salaries	2000-2999	28,011.09			28,011.09
3. Employee Benefits	3000-3999	7,400.75			7,400.75
4. Books and Supplies	4000-4999	90,678.62		90,824.83	181,503.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	74,278.68			74,278.68
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		228,297.59	0.00	90,824.83	319,122.42
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	527,723.61	0.00	74,032.55	601,756.16
D. COMMENTS:					

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	35,097,577.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,208,097.57
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	73,160.99
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	599,185.55
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	32,979.60
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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	6,000.00
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)				711,326.14
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		27,420.37
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)				33,205,574.35

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)		2,445.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,581.01
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.)	31,572,711.46	13,532.23
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)	31,572,711.46	13,532.23
B. Required effort (Line A.2 times 90%)	28,415,440.31	12,179.01
C. Current year expenditures (Line I.E and Line II.B)	33,205,574.35	13,581.01
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

	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)							
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							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
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)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3.60	2.00	0.10	0.10	137.00	0.00	0.00

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

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			
Instructional Goals	0001						
	1110	Pre-Kindergarten	0.00	0.00	0.00		0.00
		Regular Education, K-12	21,259,643.35	3,375,398.14	24,635,041.49	1,773,852.38	26,408,893.87
	3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
	3200	Continuation Schools	895,909.52	127,240.44	1,023,149.96	73,672.17	1,096,822.13
	3300	Independent Study Centers	29,116.74	25,448.09	54,564.83	3,928.95	58,493.78
	3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
	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	2,218.01	0.00	2,218.01	159.71	2,377.72	
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	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	5,149,804.84	565,678.23	5,715,483.07	411,544.80	6,127,027.87	
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	73,160.99	0.00	73,160.99	5,267.98	78,428.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
	----	Food Services				0.00	0.00
	----	Enterprise				0.00	0.00
	----	Facilities Acquisition & Construction				588,243.29	588,243.29
	----	Other Outgo				714,169.60	714,169.60
Other Funds							
	----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	53,623.13	53,623.13
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(30,502.67)	(30,502.67)	
----	Total General Fund and Charter Schools Funds Expenditures	27,409,853.45	4,093,764.90	31,503,618.35	2,291,546.45	1,302,412.89	35,097,577.69

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal Instructional Goals	Type of Program	Instruction (Functions 1000- 1999)	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 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
1110	Regular Education, K-12	15,673,025 95	573,988 92	672,916 97	1,993,490 12	1,545,461 72	28,326 63	595,682 40			176,750 64	0 00	21,259,643 35
3100	Alternative Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3200	Continuation Schools	493,886 48	0 00	44,910 88	289,171 40	65,435 81	2,504 95	0 00			0 00	0 00	895,909 52
3300	Independent Study Centers	29,116 74	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	29,116 74
3400	Opportunity Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3550	Community Day Schools	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3700	Specialized Secondary Programs	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
3800	Career Technical Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4110	Regular Education, Adult	0 00	0 00	2,218 01	0 00	0 00	0 00	0 00			0 00	0 00	2,218 01
4610	Adult Independent Study Centers	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4620	Adult Correctional Education	0 00	0 00	0 00	0 00	0 00	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	0 00	0 00			0 00	0 00	0 00
4760	Bilingual	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
4850	Migrant Education	0 00	0 00	0 00	0 00	0 00	0 00	0 00			0 00	0 00	0 00
5000-5999	Special Education	3,757,196 36	399,544 68	0 00	0 00	285,373 28	707,690 52	0 00			0 00	0 00	5,149,804 84
6000	ROC/IT	0 00	0 00	0 00	0 00	0 00	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	0 00	0 00	0 00	0 00	0 00	0 00	0 00
7150	Nonagency - Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
8100	Community Services		0 00	0 00	0 00	0 00	0 00		73,160 99	0 00	0 00	0 00	73,160 99
8500	Child Care and Development Services	0 00	0 00	0 00	0 00	0 00	0 00		0 00	0 00	0 00	0 00	0 00
Total Direct Charged Costs												176,750 64	27,409,853 45
												* Functions 7100-7199 for goals 8100 and 8500	

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	423,419.94	2,951,978.20	0.00	3,375,398.14
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	127,240.44	0.00	127,240.44
3300	Independent Study Centers	0.00	25,448.09	0.00	25,448.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	183,956.91	381,721.32	0.00	565,678.23
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		607,376.85	3,486,388.05	0.00	4,093,764.90

Unaudited Actuals
2016-17
Program Cost Report
Schedule of Central Administration Costs (CAC)

21 65466 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	539,515.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	28,621.54
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,445,636.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	308,275.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,322,049.12
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,409,853.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,093,764.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	31,503,618.35
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	124,681.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	620,030.17
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	744,711.32
D. Total Direct Charged and Allocated Costs (B3 + C5)		32,248,329.67
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.20%

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			588,243.29		588,243.29
Other Outgo (Objects 1000-7999)				714,169.60	714,169.60
Total Other Costs	0.00	0.00	588,243.29	714,169.60	1,302,412.89

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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	0.00	0.00	0.00	(30,502.67)				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation							236,598.72	170,862.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,096.05
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	30,502.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							862.00	160,502.67
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							170,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation							0.00	70,000.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	30,502.67	(30,502.67)	70,000.00	70,000.00	407,460.72	407,460.72

SACS2017ALL Financial Reporting Software - 2017.2.0
9/1/2017 8:49:59 AM

21-65466-0000000

Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

San Rafael City High

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3550-0-0000-0000-9791	3550	9791	620.59
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). <u>PASSED</u>			
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. <u>PASSED</u>			
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. <u>PASSED</u>			
CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). <u>PASSED</u>			
SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. <u>PASSED</u>			
BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. <u>PASSED</u>			
PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). <u>PASSED</u>			
PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. <u>PASSED</u>			
BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. <u>PASSED</u>			

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4203	3202	-39.52
Explanation:RESOLVED PAYROLL ISSUE			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - 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.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	4201	3600	-2,860.00
Explanation:CORRECTED UNALLOWABLE EXP			
01	6500	3120	-7,563.96
Explanation:EXP TRANSFERED TO FED RESOURCE			

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the

prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	211,130.00	211,130.00
DEBT.GOV.CAP.LEASES.9667	56,684.00	56,684.00

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.