

| Description   | 2015-16 Unaudited Actuals |            |            | 2016-17 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  | 550.29                    | 550.43     | 550.29     | 544.35            | 544.35               | 544.35               |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 550.29                    | 550.43     | 550.29     | 544.35            | 544.35               | 544.35               |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 550.29                    | 550.43     | 550.29     | 544.35            | 544.35               | 544.35               |

|   | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases | Decreases | Ending Balance<br>June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| <b>Governmental Activities:</b>             |                                |                                       |                              |           |           |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |           |           |                           |
| Land  |                                |                                       | 0.00                         |           |           | 0.00                      |
| Work in Progress                            |                                |                                       | 0.00                         |           |           | 0.00                      |
| Total capital assets not being depreciated  | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| Capital assets being depreciated:           |                                |                                       |                              |           |           |                           |
| Land Improvements                           |                                |                                       | 0.00                         |           |           | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |           |           | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |           |           | 0.00                      |
| Total capital assets being depreciated      | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| Accumulated Depreciation for:               |                                |                                       |                              |           |           |                           |
| Land Improvements                           |                                |                                       | 0.00                         |           |           | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |           |           | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |           |           | 0.00                      |
| Total accumulated depreciation              | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| Total capital assets being depreciated, net | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| Governmental activity capital assets, net   | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| <b>Business-Type Activities:</b>            |                                |                                       |                              |           |           |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |           |           |                           |
| Land  |                                |                                       | 0.00                         |           |           | 0.00                      |
| Work in Progress                            |                                |                                       | 0.00                         |           |           | 0.00                      |
| Total capital assets not being depreciated  | 0.00                           | 0.00                                  | 0.00                         | 0.00      | 0.00      | 0.00                      |
| Capital assets being depreciated:           |                                |                                       |                              |           |           |                           |
| Land Improvements                           | 20,080.75                      |                                       | 20,080.75                    | 1,052.00  |           | 21,132.75                 |
| Buildings                                   | 42,505.34                      |                                       | 42,505.34                    | 0.00      |           | 42,505.34                 |
| Equipment                                   | 83,673.24                      |                                       | 83,673.24                    | 34,499.63 |           | 118,172.87                |
| Total capital assets being depreciated      | 146,259.33                     | 0.00                                  | 146,259.33                   | 35,551.63 | 0.00      | 181,810.96                |
| Accumulated Depreciation for:               |                                |                                       |                              |           |           |                           |
| Land Improvements                           | (418.35)                       |                                       | (418.35)                     |           | 10,186.22 | (10,604.57)               |
| Buildings                                   | (5,322.04)                     |                                       | (5,322.04)                   |           | 4,250.88  | (9,572.92)                |
| Equipment                                   | (33,430.94)                    |                                       | (33,430.94)                  |           | 32,825.09 | (66,256.03)               |
| Total accumulated depreciation              | (39,171.33)                    | 0.00                                  | (39,171.33)                  | 0.00      | 47,262.19 | (86,433.52)               |
| Total capital assets being depreciated, net | 107,088.00                     | 0.00                                  | 107,088.00                   | 35,551.63 | 47,262.19 | 95,377.44                 |
| Business-type activity capital assets, net  | 107,088.00                     | 0.00                                  | 107,088.00                   | 35,551.63 | 47,262.19 | 95,377.44                 |

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases  | Decreases | Ending Balance<br>June 30 | Amounts Due Within<br>One Year |
|--|--------------------------------|---------------------------------------|------------------------------|------------|-----------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |            |           |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Net OPEB Obligation                            |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Governmental activities long-term liabilities  | 0.00                           | 0.00                                  | 0.00                         | 0.00       | 0.00      | 0.00                      | 0.00                           |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |            |           |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Net OPEB Obligation                            |                                |                                       | 0.00                         |            |           | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         | 377,729.16 |           | 377,729.16                | 0.00                           |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 377,729.16 | 0.00      | 377,729.16                | 0.00                           |

| Description  | Function Codes | Object Codes        | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 3,918,787.00                 | 4,014,748.82      | 2.4%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 444,861.27                   | 236,650.14        | -46.8%                |
| 4) Other Local Revenue   |                | 8600-8799           | 181,548.95                   | 52,000.00         | -71.4%                |
| 5) TOTAL, REVENUES   |                |                     | 4,545,197.22                 | 4,303,398.96      | -5.3%                 |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 2,755,246.64                 | 2,700,102.67      | -2.0%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 855,155.37                   | 913,861.31        | 6.9%                  |
| 3) Pupil Services  | 3000-3999      |                     | 41,628.93                    | 66,323.08         | 59.3%                 |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 134,781.93                   | 148,607.43        | 10.3%                 |
| 8) Plant Services  | 8000-8999      |                     | 256,446.95                   | 288,464.77        | 12.5%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 39,292.11                    | 40,147.49         | 2.2%                  |
| 10) TOTAL, EXPENSES  |                |                     | 4,082,551.93                 | 4,157,506.75      | 1.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 462,645.29                   | 145,892.21        | -68.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 462,645.29                   | 145,892.21        | -68.5%                |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,419,801.54                 | 3,988,320.83      | 16.6%                 |
| b) Audit Adjustments   |                | 9793         | 105,874.00                   | 105,874.00        | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,525,675.54                 | 4,094,194.83      | 16.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 3,525,675.54                 | 4,094,194.83      | 16.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 3,988,320.83                 | 4,240,087.04      | 6.3%                  |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 95,377.44                    | 67,953.97         | -28.8%                |
| b) Restricted Net Position                                     |                | 9797         | 22,556.13                    | 22,556.13         | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 3,870,387.26                 | 4,149,576.94      | 7.2%                  |

| Description   | Resource Codes | Object Codes            | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 3,918,787.00                 | 4,014,748.82      | 2.4%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 444,861.27                   | 236,650.14        | -46.8%                |
| 4) Other Local Revenue  |                | 8600-8799               | 181,548.95                   | 52,000.00         | -71.4%                |
| 5) TOTAL, REVENUES  |                |                         | 4,545,197.22                 | 4,303,398.96      | -5.3%                 |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 1,657,278.72                 | 1,813,883.00      | 9.4%                  |
| 2) Classified Salaries  |                | 2000-2999               | 504,957.04                   | 542,706.62        | 7.5%                  |
| 3) Employee Benefits  |                | 3000-3999               | 728,226.59                   | 689,376.37        | -5.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 492,179.14                   | 350,427.71        | -28.8%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 637,849.31                   | 696,841.46        | 9.2%                  |
| 6) Depreciation   |                | 6000-6999               | 22,769.02                    | 24,124.10         | 6.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 39,292.11                    | 40,147.49         | 2.2%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 4,082,551.93                 | 4,157,506.75      | 1.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 462,645.29                   | 145,892.21        | -68.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  |              |  | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|--------------|--|------------------------------|-------------------|-----------------------|
| Resource Codes   | Object Codes |  |                              |                   |                       |
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |              |  | 462,645.29                   | 145,892.21        | -68.5%                |
| <b>F. NET POSITION</b>   |              |  |                              |                   |                       |
| 1) Beginning Net Position                                      |              |  |                              |                   |                       |
| a) As of July 1 - Unaudited                                    | 9791         |  | 3,419,801.54                 | 3,988,320.83      | 16.6%                 |
| b) Audit Adjustments   | 9793         |  | 105,874.00                   | 105,874.00        | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |              |  | 3,525,675.54                 | 4,094,194.83      | 16.1%                 |
| d) Other Restatements  | 9795         |  | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |              |  | 3,525,675.54                 | 4,094,194.83      | 16.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |              |  | 3,988,320.83                 | 4,240,087.04      | 6.3%                  |
| Components of Ending Net Position                              |              |  |                              |                   |                       |
| a) Net Investment in Capital Assets                            | 9796         |  | 95,377.44                    | 67,953.97         | -28.8%                |
| b) Restricted Net Position                                     | 9797         |  | 22,556.13                    | 22,556.13         | 0.0%                  |
| c) Unrestricted Net Position                                   | 9790         |  | 3,870,387.26                 | 4,149,576.94      | 7.2%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 3,936,981.71                 |                   |                       |
| c) in Revolving Fund                                |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 493,463.24                   |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 21,354.50                    |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                |              |                              |                   |                       |
| a) Land   |                | 9410         | 0.00                         |                   |                       |
| b) Land Improvements                                |                | 9420         | 21,132.75                    |                   |                       |
| c) Accumulated Depreciation - Land Improvements     |                | 9425         | (10,604.57)                  |                   |                       |
| d) Buildings  |                | 9430         | 42,505.34                    |                   |                       |
| e) Accumulated Depreciation - Buildings             |                | 9435         | (9,572.92)                   |                   |                       |
| f) Equipment  |                | 9440         | 118,172.87                   |                   |                       |
| g) Accumulated Depreciation - Equipment             |                | 9445         | (66,256.03)                  |                   |                       |
| h) Work in Progress                                 |                | 9450         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 4,547,176.89                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 127,975.28                   |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 53,152.00                    |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                |              |                              |                   |                       |
| a) Net Pension Liability   |                | 9663         | 0.00                         |                   |                       |
| b) Net OPEB Obligation   |                | 9664         | 0.00                         |                   |                       |
| c) Compensated Absences  |                | 9665         | 377,729.16                   |                   |                       |
| d) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| e) Capital Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| f) Lease Revenue Bonds Payable   |                | 9668         | 0.00                         |                   |                       |
| g) Other General Long-Term Liabilities                                   |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 558,856.44                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources   |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS   |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>   |                |              |                              |                   |                       |
| Net Position, June 30<br>(must agree with line F2) (G10 +H2) - (I7 + J2) |                |              | 3,988,320.45                 |                   |                       |

| Description   | Resource Codes                        | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|---------------------------------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>   |                                       |              |                              |                   |                       |
| Principal Apportionment   |                                       |              |                              |                   |                       |
| State Aid - Current Year  |                                       | 8011         | 1,616,710.00                 | 1,757,697.74      | 8.7%                  |
| Education Protection Account State Aid - Current Year               |                                       | 8012         | 733,956.00                   | 707,983.40        | -3.5%                 |
| State Aid - Prior Years   |                                       | 8019         | (10,424.00)                  | 0.00              | -100.0%               |
| LCFF Transfers  |                                       |              |                              |                   |                       |
| Unrestricted LCFF Transfers - Current Year                          | 0000                                  | 8091         | 0.00                         | 0.00              | 0.0%                  |
| All Other LCFF Transfers - Current Year                             | All Other                             | 8091         | 0.00                         | 0.00              | 0.0%                  |
| Transfers to Charter Schools in Lieu of Property Taxes              |                                       | 8096         | 1,578,545.00                 | 1,549,067.68      | -1.9%                 |
| Property Taxes Transfers  |                                       | 8097         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                          |                                       | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES   |                                       |              | 3,918,787.00                 | 4,014,748.82      | 2.4%                  |
| <b>FEDERAL REVENUE</b>  |                                       |              |                              |                   |                       |
| Maintenance and Operations  |                                       | 8110         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Entitlement                                       |                                       | 8181         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Discretionary Grants                              |                                       | 8182         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs  |                                       | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities  |                                       | 8221         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                                  |                                       | 8285         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title I, Part D, Local Delinquent Programs                    | 3025                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title III, Immigrant Education Program                        | 4201                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Other No Child Left Behind  | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue   | All Other                             | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE  |                                       |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                            |                |              |                              |                   |                       |
| Other State Apportionments                            |                |              |                              |                   |                       |
| Special Education Master Plan<br>Current Year         | 6500           | 8311         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years   | 6500           | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year         | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years          | All Other      | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                              |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Mandated Costs Reimbursements                         |                | 8550         | 300,224.00                   | 138,122.79        | -54.0%                |
| Lottery - Unrestricted and Instructional Materials    |                | 8560         | 107,240.27                   | 98,527.35         | -8.1%                 |
| School Based Coordination<br>Program                  | 7250           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| After School Education and Safety (ASES)              | 6010           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Charter School Facility Grant                         | 6030           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                            | 6690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                      | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Career Technical Education Incentive<br>Grant Program | 6387           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Specialized Secondary                                 | 7370           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Quality Education Investment Act                      | 7400           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Common Core State Standards<br>Implementation Funds   | 7405           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                               | All Other      | 8590         | 37,397.00                    | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                     |                |              | <b>444,861.27</b>            | <b>236,650.14</b> | <b>-46.8%</b>         |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Sale of Publications                                     |                | 8632         | 0.00                         | 0.00                | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00                | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 2,259.56                     | 2,000.00            | -11.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00                | 0.0%                  |
| Transportation Fees From<br>Individuals                  |                | 8675         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00                | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 179,289.39                   | 50,000.00           | -72.1%                |
| Tuition  |                | 8710         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                     |                       |
| Special Education SELPA Transfers                        |                |              |                              |                     |                       |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices                                      | 6500           | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | 6500           | 8793         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers of Apportionments                        |                |              |                              |                     |                       |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices                                      | All Other      | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | All Other      | 8793         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>181,548.95</b>            | <b>52,000.00</b>    | <b>-71.4%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>4,545,197.22</b>          | <b>4,303,398.96</b> | <b>-5.3%</b>          |



| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,526,345.68                 | 1,672,422.00      | 9.6%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 6,020.00                     | 12,800.00         | 112.6%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 124,913.04                   | 128,661.00        | 3.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 1,657,278.72                 | 1,813,883.00      | 9.4%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 44,902.28                    | 43,927.92         | -2.2%                 |
| Classified Support Salaries                            |                | 2200         | 93,526.64                    | 100,498.35        | 7.5%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 124,913.04                   | 128,661.00        | 3.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 205,576.55                   | 218,460.07        | 6.3%                  |
| Other Classified Salaries                              |                | 2900         | 36,038.53                    | 51,159.28         | 42.0%                 |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 504,957.04                   | 542,706.62        | 7.5%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 171,665.95                   | 228,186.47        | 32.9%                 |
| PERS   |                | 3201-3202    | 48,782.51                    | 75,371.09         | 54.5%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 63,299.72                    | 67,818.34         | 7.1%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 248,013.43                   | 260,795.92        | 5.2%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 1,040.47                     | 1,178.29          | 13.2%                 |
| Workers' Compensation                                  |                | 3601-3602    | 49,416.68                    | 56,026.26         | 13.4%                 |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 146,007.83                   | 0.00              | -100.0%               |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 728,226.59                   | 689,376.37        | -5.3%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 35,209.94                    | 20,600.00         | -41.5%                |
| Books and Other Reference Materials                    |                | 4200         | 12,970.79                    | 13,200.00         | 1.8%                  |
| Materials and Supplies                                 |                | 4300         | 136,661.44                   | 106,627.71        | -22.0%                |
| Noncapitalized Equipment                               |                | 4400         | 307,336.97                   | 210,000.00        | -31.7%                |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 492,179.14                   | 350,427.71        | -28.8%                |

| Description  | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                         |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 13,538.65                    | 51,536.00         | 280.7%                |
| Dues and Memberships   |                | 5300         | 8,585.32                     | 12,137.28         | 41.4%                 |
| Insurance  |                | 5400-5450    | 23,337.90                    | 24,038.04         | 3.0%                  |
| Operations and Housekeeping Services                                 |                | 5500         | 92,407.89                    | 93,970.47         | 1.7%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements            |                | 5600         | 86,196.83                    | 88,478.51         | 2.6%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures       |                | 5800         | 399,137.47                   | 411,103.62        | 3.0%                  |
| Communications   |                | 5900         | 14,645.25                    | 15,577.54         | 6.4%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                         |                |              | 637,849.31                   | 696,841.46        | 9.2%                  |
| <b>DEPRECIATION</b>  |                |              |                              |                   |                       |
| Depreciation Expense   |                | 6900         | 22,769.02                    | 24,124.10         | 6.0%                  |
| TOTAL, DEPRECIATION  |                |              | 22,769.02                    | 24,124.10         | 6.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>           |                |              |                              |                   |                       |
| Tuition  |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict<br>Attendance Agreements |                | 7110         | 0.00                         | 0.00              | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments                       |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                             |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices   |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs   |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers  |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                                |                | 7299         | 39,292.11                    | 40,147.49         | 2.2%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)           |                |              | 39,292.11                    | 40,147.49         | 2.2%                  |

| Description                                      | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs                      |                | 7310         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES                                  |                |              | 4,082,551.93                 | 4,157,506.75      | 1.8%                  |

| Description   | Resource Codes | Object Codes | 2015-16<br>Unaudited Actuals | 2016-17<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

### 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) 49,795.65
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) 2,840,666.70

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.75%

### 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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 122,385.93 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 0.00       |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00       |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00       |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 3,878.64   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 590.06     |
| 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)  | 126,854.63 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 33,407.36  |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 160,261.99 |

**B. Base Costs**

|   |              |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 2,733,569.83 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 855,155.37   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 41,628.93    |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 0.00         |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00         |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 0.00         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 0.00         |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 10,396.00    |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 2,000.00     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00         |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 217,758.18   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 33,127.86    |
| 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)  | 0.00         |
| 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)  | 0.00         |
| 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)   | 3,893,636.17 |

**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)

3.26%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

4.12%

#### 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>  | 126,854.63     |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                |
| 1. Carry-forward adjustment from the second prior year   | 0.00           |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.4%) times Part III, Line B18); zero if negative  | 33,407.36      |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive  | 0.00           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | 33,407.36      |
| <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:  | 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              |
| <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>  | 33,407.36      |

| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|--|---------------------------------------|---|--|--|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                |                                       |   |  |  |            |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 0.00  |  | 0.00   | 0.00       |
| 2. State Lottery Revenue   | 8560                                  | 80,621.48                                   |  | 26,618.79  | 107,240.27 |
| 3. Other Local Revenue   | 8600-8799                             | 0.00  |  | 0.00   | 0.00       |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |  | 0.00   | 0.00       |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                                  | 0.00  |  |  | 0.00       |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                       | 80,621.48                                   | 0.00   | 26,618.79  | 107,240.27 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                |                                       |   |  |  |            |
| 1. Certificated Salaries   | 1000-1999                             | 60,933.76                                   |  |  | 60,933.76  |
| 2. Classified Salaries   | 2000-2999                             | 0.00  |  |  | 0.00       |
| 3. Employee Benefits   | 3000-3999                             | 19,687.71                                   |  |  | 19,687.71  |
| 4. Books and Supplies  | 4000-4999                             | 0.00  |  | 26,618.79  | 26,618.79  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                             | 0.00  |  |  | 0.00       |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |  |  |            |
| c. Duplicating Costs for<br>Instructional Materials<br>(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<br>Offices, and Charter Schools                  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |  |  | 0.00       |
| b. To JPAs and All Others  | 7213,7223,<br>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<br>(Sum Lines B1 through B11 ) |                                       | 80,621.47                                   | 0.00   | 26,618.79  | 107,240.26 |
| <b>C. ENDING BALANCE</b>   |                                       |   |  |  |            |
| (Must equal Line A6 minus Line B12)  | 979Z                                  | 0.01  | 0.00   | 0.00   | 0.01       |
| <b>D. COMMENTS:</b>  |                                       |   |  |  |            |

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

\*Pursuant to Government Code Section 8880.4(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  |                                       |   | 2015-16<br>Expenditures |
|--|---|---------------------------------------|---|-------------------------|
|  | Goals   | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 4,082,551.93            |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 0.00                    |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                         |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 0.00                    |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 22,769.02               |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 0.00                    |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 39,292.11               |
| 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<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                    |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                    |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 62,061.13               |
| D. Plus additional MOE expenditures:   |   |                                       |   |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 0.00                    |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                         |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 4,020,490.80            |

| Section II - Expenditures Per ADA  |              | 2015-16<br>Annual ADA/<br>Exps. Per ADA |
|--|--------------|---|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, Line C9)  |              | 550.43                                  |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |              | 7,304.27                                |
| <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)<br>(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.) | 3,380,131.00 | 6,133.98                                |
| 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)  | 3,380,131.00 | 6,133.98                                |
| B. Required effort (Line A.2 times 90%)  | 3,042,117.90 | 5,520.58                                |
| C. Current year expenditures (Line I.E and Line II.B)  | 4,020,490.80 | 7,304.27                                |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00         | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2017-18 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  
2015-16  
General Fund and Charter Schools Funds  
Program Cost Report

56 72546 0115105  
Form PCR

| Goal                       | Program/Activity  | ----- Direct Costs -----                     |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 1110                       | Regular Education, K-12   | 2,755,246.64                                 | 1,153,231.25                           | 3,908,477.89                         | 134,781.93   |  | 4,043,259.82  |
| 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   | 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  | 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   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 5000-5999                  | Special Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 7110                       | Nonagency - Educational   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 7150                       | Nonagency - Other   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 8100                       | Community Services  | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| 8500                       | Child Care and Development Services   | 0.00   | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ----                       | Food Services   |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Enterprise  |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  | 0.00                                     | 0.00  |
| ----                       | Other Outgo   |  |  |                                      |  | 39,292.11                                | 39,292.11   |
| <b>Other Funds</b>         |   |  |  |                                      |  |  |   |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 0.00                                   | 0.00                                 | 0.00   |  | 0.00  |
| ----                       | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)            |  |  |                                      | 0.00   |  | 0.00  |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 2,755,246.64                                 | 1,153,231.25                           | 3,908,477.89                         | 134,781.93   | 39,292.11                                | 4,082,551.93  |

Unaudited Actuals  
2015-16  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

56 72546 0115105  
Form PCR

| 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               | 863,120.44   | 256,446.95      | 33,663.86          | 1,153,231.25 |
| 3100                          | Alternative Schools                   | 0.00   | 0.00            | 0.00               | 0.00         |
| 3200                          | Continuation Schools                  | 0.00   | 0.00            | 0.00               | 0.00         |
| 3300                          | Independent Study Centers             | 0.00   | 0.00            | 0.00               | 0.00         |
| 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) | 0.00   | 0.00            | 0.00               | 0.00         |
| 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 |                                       | 863,120.44   | 256,446.95      | 33,663.86          | 1,153,231.25 |

Unaudited Actuals  
2015-16  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

|  | ----- Teacher Full-Time Equivalents -----                                |   |  |   | ----- Classroom Units -----                                  |   | Pupils Transported                      |
|--|--|---|--|---|--|---|---|
|  | Instructional Supervision<br>and Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and Other<br>Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3100-3199 &<br>3900) | Plant Maintenance and<br>Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Pupil Transportation<br>(Function 3600) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62,<br/>Goals 0000 and 9000 (will be allocated based on factors input)</b>                       | 165,272.49   | 0.00  | 689,882.88                               | 7,965.07  | 222,729.03   | 33,717.92   | 33,663.86                               |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if<br>there are undistributed expenditures in line A.) | FTE Factor(s)  | FTE Factor(s)   | FTE Factor(s)                            | FTE Factor(s)   | CU Factor(s)   | CU Factor(s)                                      | PT Factor(s)                            |
| <b>Instructional Goals Description</b>   |  |   |  |   |  |   |   |
| 0001 Pre-Kindergarten  |  |   |  |   |  |   |   |
| 1110 Regular Education, K-12   | 22.00  |   | 6.00                                     | 1.00  | 44.00  | 44.00   | 450.00                                  |
| 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   |  |   |  |   |  |   |   |
| <b>Other Goals Description</b>   |  |   |  |   |  |   |   |
| 7110 Nonagency - Educational   |  |   |  |   |  |   |   |
| 7150 Nonagency - Other   |  |   |  |   |  |   |   |
| 8100 Community Services  |  |   |  |   |  |   |   |
| 8500 Child Care and Development Services   |  |   |  |   |  |   |   |
| <b>Other Funds Description</b>   |  |   |  |   |  |   |   |
| -- Adult Education (Fund 11)   |  |   |  |   |  |   |   |
| -- Child Development (Fund 12)   |  |   |  |   |  |   |   |
| -- Cafeteria (Funds 13 & 61)   |  |   |  |   |  |   |   |
| <b>C. Total Allocation Factors</b>   | 22.00  | 0.00  | 6.00                                     | 1.00  | 44.00  | 44.00   | 450.00                                  |

|  |  |              |
|--|--|--------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |              |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 0.00         |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 10,396.00    |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 124,385.93   |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 0.00         |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 134,781.93   |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |              |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 2,755,246.64 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 1,153,231.25 |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 3,908,477.89 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |              |
| 1  | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 0.00         |
| 2  | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 0.00         |
| 3  | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 0.00         |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00         |
| 5  | Total Direct Charged Costs in Other Funds  | 0.00         |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 3,908,477.89 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 3.45%        |

Unaudited Actuals  
2015-16  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

56 72546 0115105  
Form PCR

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional<br>Supervision and<br>Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and<br>Other Instructional<br>Resources<br>(Functions 2420-2495) | School<br>Administration<br>(Function 2700) | Pupil Support<br>Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General<br>Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance<br>and Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Total        |
|-----------------------------------|-------------------------------------|--------------------------------------|---|--|---|---|---|---|---|--|--|---|--------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |  |   |   |   |   |   |  |  |   |              |
| 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             | 2,755,246.64                         | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |   |  | 0.00   | 0.00  | 2,755,246.64 |
| 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                | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |   |  | 0.00   | 0.00  | 0.00         |
| 3300                              | Independent Study Centers           | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |   |  | 0.00   | 0.00  | 0.00         |
| 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  | 0.00   | 0.00  | 0.00  | 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  | 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                   | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |   |  | 0.00   | 0.00  | 0.00         |
| 6000                              | ROC/P                               | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  |   |  | 0.00   | 0.00  | 0.00         |
| <b>Other Goals</b>                |                                     |                                      |   |  |   |   |   |   |   |  |  |   |              |
| 7110                              | Nonagency - Educational             | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 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         |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    |   | 0.00  | 0.00   | 0.00   | 0.00  | 0.00         |
| 8500                              | Child Care and Development Services | 0.00                                 | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    |   | 0.00  | 0.00   | 0.00   | 0.00  | 0.00         |
| <b>Total Direct Charged Costs</b> |                                     | 2,755,246.64                         | 0.00  | 0.00   | 0.00  | 0.00  | 0.00                                    | 0.00  | 0.00  | 0.00   | 0.00   | 0.00  | 2,755,246.64 |

\* Functions 7100-7199 for goals 8100 and 8500



Unaudited Actuals  
2015-16  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

| Type of Activity   | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total     |
|--|----------------------------------|-------------------------------|---|--------------------------------------|-----------|
| Food Services<br>(Objects 1000-5999, 6400, and 6500)         | 0.00                             |                               |   |                                      | 0.00      |
| Enterprise<br>(Objects 1000-5999, 6400, and 6500)            |                                  | 0.00                          |   |                                      | 0.00      |
| Facilities Acquisition & Construction<br>(Objects 1000-6500) |                                  |                               | 0.00  |                                      | 0.00      |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |   | 39,292.11                            | 39,292.11 |
| <b>Total Other Costs</b>                                     | 0.00                             | 0.00                          | 0.00  | 39,292.11                            | 39,292.11 |

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Unaudited Actuals  
2016-17 Budget

Technical Review Checks

Camarillo Academy of Progressive Education  
Oxnard Union High

Ventura 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> |
| CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.   | <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.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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.

PASSED

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).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

PASSED

## 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

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 resources 3327 and 3328), 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

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) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and 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

## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

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.

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Unaudited Actuals

2016-17 Budget

Technical Review Checks

Camarillo Academy of Progressive Education

Oxnard Union High

Ventura 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

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

Camarillo Academy of Progressive Education  
Oxnard Union High

Ventura 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> |
| CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.   | <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.

PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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.

PASSED

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).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

PASSED

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.

PASSED

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).

PASSED

PY-EFB=CY-BFB-RES-CH - (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. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources.

PASSED

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.

PASSED

## **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

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

PASSED

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

PASSED

INTRAFFD-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 resources 3327 and 3328), 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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

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 - (W) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: Maryellen Lang does not hold the title of Superintendent. Her Salary is purely Administration.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent  
(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals  
(Form ICR, Part III, Line A1) 122,385.93  
Ratio is 0.00%

Explanation: Maryellen Lang does not hold the title of Superintendent. Her Salary is purely Administration.

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) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

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

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) 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.

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Unaudited Actuals  
2015-16 Unaudited Actuals  
Technical Review Checks

Camarillo Academy of Progressive Education  
Oxnard Union High

Ventura 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

## GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00  
Explanation: Maryellen Lang does not hold the title of Superintendent. Her Salary is purely Administration.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent  
(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted resources or specific goals  
(Form ICR, Part III, Line A1) 122,385.93  
Ratio is 0.00%

Explanation: Maryellen Lang does not hold the title of Superintendent. Her Salary is purely Administration.

## EXPORT CHECKS

Checks Completed.