B.

#### 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.

Sa	laries 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)	3,725,943.65		
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.			
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	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)	107,150,449.09		

# Percentage of Plant Services Costs Attributable to General Administration

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

3.48%

## 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.

## 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.

#### **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	0	C	

A Indirect Costs  1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7800, objects 1000-5599, minus Line B19)  2. Centralizace Data Processing, less portion charged to restricted resources or specific goals (Function 7700 objects 1000-5999, minus Line B10)  3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)  4. Staff Relations and Negotietions (Function 7120, resources 0000-1999)  5. Plant Maintenance and Operations (outloin relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999) except 5100, times Part I, Line C)  6. Facilities Rents and Lesses (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, secept 5100, times Part I, Line C)  7. Adjustment for Employment Separation Costs (Part II, Line B)  8. Dess: Abnormal or Mass Separation Costs (Part II, Line B)  9. Cost Indirect Costs (Line A8 pus Line A9)  8. Total Indirect Costs (Line A8 pus Line A9)  9. Carry-Forward Adjustment (Part IV, Line F)  10. Total Adjustd indirect Costs (Line A8 pus Line A9)  21. Instruction Functions 1000-1999, objects 1000-5999 except 5100)  22. Instruction-Related Services (Functions 2000-2999) objects 1000-5999 except 5100)  23. Total Indirect Costs (Line A8 pus Line A9)  24. Instruction-Related Services (Functions 2000-2999) objects 1000-5999 except 5100)  25. Instruction-Related Services (Functions 2000-2999) objects 1000-5999 except 5100)  26. Instruction-Related Services (Functions 2000-2999) objects 1000-5999 except 5100)  27. Read and Superinterfaction (Functions 7100-7190, objects 1000-5999)  28. External Financial Audit - Single Audit and Other (Functions 7190-791), objects 5000-5999, ninus Part III, Line A9)  29. Other General Administration (portion charged to restricted resources or specific goals only) (Function 7200, Resources) 2000-2999, objects 1000-5999 except 5100)  19. Charlies Rents and Lease (all except portion	Pa	rt III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)			
Functions 7200-7600, objects 1000-5999, minus Line B10	_					
Centralized Data Processing, less portion charged to restricted resources or specific goels (Function 7700, Oblesto 1000-5899) must line B10)  External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 90000, dejects 5000-5999)  Staff Relations and Nagulations (Function 7120, resources 0000-1999) goals 0000 and 9000, dejects 1000-5999 except 5100, times Part I, Line C) Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Administrative offices only (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Administrative offices only (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)  Total Indirect Costs (Lines A1 through A7s, minus Line A7b)  Total Indirect Costs (Lines A1 through A7s, minus Line A7b)  Total Adjusted Indirect Costs (Line A8 plus Line A9)  Total Adjusted Indirect Costs (Line A8 plus Line A9)  Total Adjusted Indirect Costs (Line A8 plus Line A9)  Instruction-(Functions 1000-1999, objects 1000-5999 except 5100)  Instruction-(Functions 2000-2999, objects 1000-5999 except 5100)  Representation-(Functions 1000-1999, objects 1000-5999 except 5100)  Enterprise (Functions 6000, objects 1000-5999 except 5100)  Enterprise (Function 6000, objects 1000-5999 except 5100)  Centralized Dail Andre Aid Superinserination (Functions 7100-7180, objects 1000-5999 except 5100)  Centralized Dail Andre Aid Superinserination (Functions 7100-7180, objects 1000-5999 except 5100)  Centralized Dail Andre Costs (Part II, Line A)  Centralized Da			Other General Administration, less portion charged to restricted resources or specific goals	5 012 072 45		
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, coals 0000 and 9000, objects 1000-6999)			Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,			
5. Plant Maintenance and Operations (portion relating to general administrative offices only)   Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)		4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	48,500.00		
Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, opiects 1000-5999 except 5100, times Part I, Line C)		5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00		
. Adjustment for Employment Separation Costs (a. Puls: Normal Separation Costs (Part II, Line A) 0.00 b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 0.00 b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 0.00 c. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 432.571.83 c. Zarry-Forward Adjustment (Part IV, Line F) 432.571.83 c. Zarry-Forward Adjustment (Part IV, Line F) 6.331.122.75 c. Zarry-Forward Adjustment (Part IV, Line F) 6.331.122.75 c. Zarry-Forward Adjustment (Part IV, Line F) 7.00 c. Zarry-Forward Part IV, Line F) 7.00 c. Zarry-Forward Part IV, Line F) 7.00 c. Zarry-Forward Part IV, Line F,		6.	Facilities Rents and Leases (portion relating to general administrative offices only)	420,527.03		
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)  7 total Indirect Costs (Lines A1 through A7a, minus Line A7b)  8. Total Indirect Costs (Lines A8 through A7a, minus Line A7b)  8. Total Indirect Costs (Line A8 plus Line A9)  7 Total Adjusted Indirect Costs (Line A8 plus Line A9)  8 Base Costs  8 Instruction (Functions 1000-1999, objects 1000-5999 except 5100)  9		7.	Adjustment for Employment Separation Costs	0.00		
8. Total Indirect Costs (Lines A 1 through A7a, minus Line A7b)         5,898,550.92           9. Carry-Forneard Adjustment (Part IV, Line F)         432,571.83           10. Total Adjusted Indirect Costs (Line A8 plus Line A9)         6,331,122.75           8. Base Costs         83,161,808.96           2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)         17,634,756.88           3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100)         9,182,655.04           4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         1,192,776.68           5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)         1,192,776.68           6. Enterprise (Function 6000, objects 1000-5999 except 5100)         1,192,776.68           7. Board and Superintendent (Functions 7100-7180, objects 1000-5999)         0.00           8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)         0.00           9. Other General Administration (portion charged to restricted resources or specific goals only)         32,562.03           10. Centralized Data Processing (portion charged to restricted resources or specific goals only)         0.00           11. Plant Maintenance and Operations (all except portion relating to general administrative offices)         1,663,583.09           12. Facilities Rents and Leases (all except portion relating to general administrative offices) <t< th=""><th></th><th></th><th></th><th></th></t<>						
State   Carry-Forward Adjustment (Part IV, Line F)   1.0		8				
10.   Total Adjusted Indirect Costs (Line A8 plus Line A9)   6.331,122.75						
Base Costs   1.   Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   83.161.808.96   2.   Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)   9.182.655.04   9.182.655		10.				
1.         Instruction (Functions 1000-1999, objects 1000-5999 except 5100)         83,161,808.96           2.         Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)         9,182,655.04           3.         Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)         9,182,655.04           4.         Ancillary Services (Functions 6000, objects 1000-5999 except 5100)         1,192,778.64           5.         Community Services (Functions 5000-5999, objects 1000-5999 except 5100)         188,577.03           6.         Enterprise (Function 6000, objects 1000-5999 except 5100)         0.00           7.         Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)         1,384,801.33           8.         External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)         0.00           9.         Other General Administration (portion charged to restricted resources or specific goals only)         (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 5000         32,562.03           10.         Centralized Data Processing (portion charged to restricted resources or specific goals only)         (Functions 700, objects 1000-5999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7200, resources 2000-9999, objects 1000-5999; Functions 7200-7200	В	Bas	se Costs			
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)         17,634,756.88           3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)         9,182,655.04           4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)         1,192,778.64           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, minus Part III, Line A4)         1,384,801.33           8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)         0.00           9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999); Functions 7200-7600, resources 2000-1999, alj goals except 1000 and 9000, objects 1000-5999)         32,562.03           10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-999, objects 1000-5999); Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5100, picts 1000-5999; Function 7700, resources 0000-1999, all goals except 1000-100-100, and 1000-100-100-1000-1000-1000-1000-1000-				93 161 909 06		
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)						
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999, objects 1000-5999, minus Part III, Line A4) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part IIII, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Cafleteria (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Fund 14, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  19. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		3.				
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-999, all goals except 2000-9999, objects 1000-5999; Function 7700, resources 2000-1999, all goals except 2000-9999; Function 7700, resources 2000-1999, all goals except 2000-9999; Function 7700, resources 2000-1999, all goals except 2000-999; Function 7700, resources 2000-1999, all goals except 2000-999, all goals 2000-5999; Function 7700, resources 2000-1999, all goals 2000-5999; Function 7700, resources 2000-1999, all goals 2000-5999; Function 7700, objects 2000-5999 except 5100, 0.00  13. Adjustment for Employment Separation Costs (Part III, Line A)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1		4.				
6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999 , minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 1. Palnt Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 1. Adjustment for Employment Separation Costs 1. Eacilities Rents and Leases (all except portion relating to general administrative offices) 1. Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 1. Adjustment for Employment Separation Costs (Part II, Line A) 1. Adjustment for Employment Separation Costs (Part II, Line A) 1. Puls: Abnormal or Mass Separation Costs (Part III, Line A) 1. Puls: Abnormal or Mass Separation Costs (Part III, Line A) 1. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 1. Cafeteria (Fund s 13 and 61, functions 1000-6999, 8100-		5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)			
minus Part III, Line A4)  8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)  9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8700, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs (Part II, Line A)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  128,199,913.43  129,199,913.43  120,199,199,199,199,199,199,199,199,199,19						
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 128,199,913.43  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  4.60%		7.	minus Part III, Line A4)	1.384.801.33		
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 (Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 process (Functions 8100-8400, objects 1000-5999)  11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128.199.913.43  128.199.913.43  128.199.913.43  128.199.913.43  128.199.913.43		8.				
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)  11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  128,199,913.43  128,199,913.43  128,199,913.43  128,199,913.43		9.				
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 protein relating to general administrative offices)  (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs  a. Less: Normal Separation Costs (Part II, Line A)  b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  4.60%				32,562.03		
except 0000 and 9000, objects 1000-5999)  11. Plant Maintenance and Operations (all except portion relating to general administrative offices)     (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)     (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs     a. Less: Normal Separation Costs (Part II, Line A)     b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  4.60%		10.				
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		11	except 0000 and 9000, objects 1000-5999)	0.00		
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		11.		44 000 000 00		
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		12		11,663,583.09		
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)  14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)				0.00		
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  4.60%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)		13.		0.00		
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B18)  4.60%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)			a. Less: Normal Separation Costs (Part II, Line A)	0.00		
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)						
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)				512,384.41		
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  128,199,913.43  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)  4.60%  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)						
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)  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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)						
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)  D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)						
(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	C.	(For	ight Indirect Cost Percentage Before Carry-Forward Adjustment information only - not for use when claiming/recovering indirect costs)			
(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	D.	Prel	iminary Proposed Indirect Cost Rate			
(Line A40 - P. 11 - L D40)						
				4.94%		

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## Part IV - Carry-forward Adjustment

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

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

A.	Indirect of	5,898,550.92	
В.	Carry-for		
	1. Carry	y-forward adjustment from the second prior year	(440,542.48)
	2. Carry	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (3.92%) times Part III, Line B18); zero if negative	432,571.83
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of coved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to ver costs from any program (5.03%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	432,571.83
E.	Optional		
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal has the carry-forward adjustment be allocated over more than one year. Where allocation of a negative cathan one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case based on the carry-forward adjustment be allocated over more than one year.			nay request that liustment over more
	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 reque	est for Option 1, Option 2, or Option 3	
			1
F.	Carry-forv Option 2 c	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	432,571.83

Livermore Valley Joint Unified Alameda County

## Unaudited Actuals 2016-17 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

01 61200 0000000 Form ICR

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Approved indirect cost rate: 3.92%
Highest rate used in any program: 5.03%

Note: In one or more resources, the rate used is greater than the approved rate.

			Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
_	Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
	01	3010	713,033.63	27,950.00	3.92%
	01	3060	301,902.53	11,716.59	3.88%
	01	3550	62,292.00	2,441.00	3.92%
	01	4035	233,990.94	9,172.00	3.92%
	01	4201	14,678.91	575.00	3.92%
	01	4203	158,845.59	3,176.00	2.00%
	01	4510	81,765.99	828.01	1.01%
	01	6010	234,848.00	9,206.00	3.92%
	01	6382	841,426.08	33,725.00	4.01%
	01	6386	125,510.31	4,920.00	3.92%
	11	6391	386,989.38	11,837.00	3.06%
	12	6105	0.00	27,388.00	N/A
	13	5310	3,170,514.73	62,697.00	1.98%
	13	5454	12,672.58	637.00	5.03%
			,		2.2070