

Entities with Reason Codes

Period Ended 6/30/2013

Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Alameda County</b>			
	Alameda Unified	51516	Student Body Funds: Significant deficiency
	Albany Unified	77025	Federal Programs: Allowable costs/cost principles
	Aspire California College Preparatory Academy	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Aspire Golden State College Preparatory Academy	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Dublin Unified	79023	Other Federal Program: Reporting
	Fremont Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Oakland Military Institute College Prep. Academy	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Oakland Unity High	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
<b>Amador County</b>			
	Amador County Office of Education	50200	Revenues/Cash Receipts: Significant deficiency
	Amador County Unified	39002	Other State Program: Expenditures overstated
	Amador County Unified	39099	Other State Program: Other finding
	Amador County Unified	52000	District Financial Condition: Significant deficiency
<b>Butte County</b>			
	Bangor Union Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Biggs Unified	51516	Student Body Funds: Significant deficiency
	Butte County Office of Education	50200	Revenues/Cash Receipts: Significant deficiency
	Butte County Office of Education	51300	Payroll/Personnel: Significant deficiency
	Durham Unified	50800	Disbursements/Expenditures: Significant deficiency
	Durham Unified	51516	Student Body Funds: Significant deficiency
	Feather Falls Union Elementary	50900	Accounting: Significant deficiency
	Feather Falls Union Elementary	51900	Segregation of Duties: Significant deficiency
	Golden Feather Union Elementary	35333	Exclusion of Pupils - Pertussis Immunization: Immunization not received within 30 days from the first day of school
	Golden Feather Union Elementary	51516	Student Body Funds: Significant deficiency
	Ipakanni Early College Charter	50100	Cash/Revolving Fund: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Butte County</b>			
	Ipakanni Early College Charter	50800	Disbursements/Expenditures: Significant deficiency
	Paradise Unified	51516	Student Body Funds: Significant deficiency
<b>Calaveras County</b>			
	Bret Harte Union High	52000	District Financial Condition: Significant deficiency
	Calaveras Unified	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Calaveras Unified	51516	Student Body Funds: Significant deficiency
	Calaveras Unified	77025	Federal Programs: Allowable costs/cost principles
	Vallecito Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Vallecito Union Elementary	51516	Student Body Funds: Significant deficiency
	Vallecito Union Elementary	51900	Segregation of Duties: Significant deficiency
<b>Colusa County</b>			
	Colusa County Office of Education	30521	Teacher Certification and Misassignments: Teacher no authorized to instruct limited-English-proficient pupils
	Colusa County Office of Education	52100	Capital Asset Accounting: Significant deficiency
	Colusa County Office of Education	70428	Head Start: Cash management
	Colusa Unified	51900	Segregation of Duties: Significant deficiency
	Maxwell Unified	51900	Segregation of Duties: Significant deficiency
	Pierce Joint Unified	51900	Segregation of Duties: Significant deficiency
	Williams Unified	31036	After School Education & Safety Program: Program did not operate a minimum of 15 hours per week
	Williams Unified	51900	Segregation of Duties: Significant deficiency
<b>Contra Costa County</b>			
	Acalanes Union High	50900	Accounting: Significant deficiency
	Acalanes Union High	51300	Payroll/Personnel: Significant deficiency
	Antioch Unified	51300	Payroll/Personnel: Significant deficiency
	Byron Union Elementary	51516	Student Body Funds: Significant deficiency
	Canyon Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Canyon Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Canyon Elementary	50900	Accounting: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Contra Costa County</b>			
	Canyon Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Clayton Valley Charter High	51516	Student Body Funds: Significant deficiency
	Contra Costa County Office of Education	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	John Swett Unified	51300	Payroll/Personnel: Significant deficiency
	John Swett Unified	51516	Student Body Funds: Significant deficiency
	John Swett Unified	77025	Federal Programs: Allowable costs/cost principles
	Lafayette Elementary	32454	Attendance Requirements: Absences were claimed for apportionment
	Liberty Union High	50800	Disbursements/Expenditures: Significant deficiency
	Liberty Union High	50900	Accounting: Significant deficiency
	Liberty Union High	51300	Payroll/Personnel: Significant deficiency
	Liberty Union High	51900	Segregation of Duties: Significant deficiency
	Liberty Union High	71520	Child Nutrition Cluster: Activities allowed or unallowed
	Walnut Creek Elementary	52100	Capital Asset Accounting: Significant deficiency
<b>El Dorado County</b>			
	Black Oak Mine Unified	52000	District Financial Condition: Significant deficiency
	Camino Science and Natural Resources Charter	32467	Independent Study: Contract(s) did not include all required elements
	El Dorado Union High	50200	Revenues/Cash Receipts: Significant deficiency
	El Dorado Union High	51300	Payroll/Personnel: Significant deficiency
	El Dorado Union High	51516	Student Body Funds: Significant deficiency
	Lake Tahoe Unified	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Lake Tahoe Unified	51516	Student Body Funds: Significant deficiency
	Latrobe Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Mother Lode Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Pioneer Union Elementary	51516	Student Body Funds: Significant deficiency
	Pollock Pines Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Rescue Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Rescue Union Elementary	51300	Payroll/Personnel: Significant deficiency

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*Counties Reported: All*

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>El Dorado County</b>			
	Silver Fork Elementary	51300	Payroll/Personnel: Significant deficiency
<b>Fresno County</b>			
	Alvina Elementary Charter	51516	Student Body Funds: Significant deficiency
	Anchor Academy Charter	50100	Cash/Revolving Fund: Significant deficiency
	Anchor Academy Charter	50900	Accounting: Significant deficiency
	Anchor Academy Charter	51300	Payroll/Personnel: Significant deficiency
	Big Creek Elementary	40100	ADA overstated by 0-5 ADA
	Big Creek Elementary	40100	ADA overstated by 0-5 ADA
	Big Creek Elementary	51516	Student Body Funds: Significant deficiency
	Burrel Union Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Burrel Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Caruthers Unified	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Caruthers Unified	40500	ADA understated by 0-5 ADA
	Caruthers Unified	51516	Student Body Funds: Significant deficiency
	Caruthers Unified	53700	National School Lunch/School Breakfast: Significant deficiency
	Central Unified	51516	Student Body Funds: Significant deficiency
	Clovis Unified	51516	Student Body Funds: Significant deficiency
	Firebaugh-Las Deltas Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Firebaugh-Las Deltas Unified	51516	Student Body Funds: Significant deficiency
	Fresno Academy for Civic and Entrepreneurial Leadership	52000	District Financial Condition: Significant deficiency
	Fresno Unified	40100	ADA overstated by 0-5 ADA
	Fresno Unified	51516	Student Body Funds: Significant deficiency
	Hume Lake Charter	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Kings Canyon Joint Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Kingsburg Joint Union High	51516	Student Body Funds: Significant deficiency
	Laton Joint Unified	51300	Payroll/Personnel: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Fresno County</b>			
	Laton Joint Unified	71024	National School Lunch: Special tests & provisions
	Monroe Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	West Park Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	West Park Elementary	51516	Student Body Funds: Significant deficiency
<b>Glenn County</b>			
	Hamilton Unified	51516	Student Body Funds: Significant deficiency
	Hamilton Unified	52100	Capital Asset Accounting: Significant deficiency
	Orland Joint Unified	50800	Disbursements/Expenditures: Significant deficiency
	Princeton Joint Unified	32421	Attendance Requirements: Teacher not authorized to instruct limited-English-proficient pupils
	Princeton Joint Unified	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Princeton Joint Unified	50100	Cash/Revolving Fund: Significant deficiency
	Princeton Joint Unified	50800	Disbursements/Expenditures: Significant deficiency
	Princeton Joint Unified	51516	Student Body Funds: Significant deficiency
	Princeton Joint Unified	51900	Segregation of Duties: Significant deficiency
<b>Humboldt County</b>			
	Arcata Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Big Lagoon Union Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Big Lagoon Union Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Blue Lake Union Elementary	40500	ADA understated by 0-5 ADA
	Cuddeback Union Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Cuddeback Union Elementary	32960	Inventory of Equipment: Inventory of equipment not maintained
	Cuddeback Union Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Cuddeback Union Elementary	71020	National School Lunch: Activities allowed or unallowed
	Eureka City Unified	51516	Student Body Funds: Significant deficiency
	Fortuna Union High	40100	ADA overstated by 0-5 ADA
	Fortuna Union High	51516	Student Body Funds: Significant deficiency
	Freshwater Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated

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<b>Humboldt County</b>			
	Freshwater Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Freshwater Elementary	59900	Other Category: Significant deficiency
	Garfield Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Garfield Elementary	51300	Payroll/Personnel: Significant deficiency
	Green Point Elementary	32455	Attendance Requirements: Excused absences - problems with verification procedures/documentation
	Green Point Elementary	51300	Payroll/Personnel: Significant deficiency
	Jacoby Creek Elementary	51300	Payroll/Personnel: Significant deficiency
	Kneeland Elementary	32960	Inventory of Equipment: Inventory of equipment not maintained
	Kneeland Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Kneeland Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Kneeland Elementary	51300	Payroll/Personnel: Significant deficiency
	Maple Creek Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Northern Humboldt Union High	51516	Student Body Funds: Significant deficiency
	Northern Humboldt Union High	59900	Other Category: Significant deficiency
	Orick Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Orick Elementary	50900	Accounting: Significant deficiency
	Orick Elementary	51300	Payroll/Personnel: Significant deficiency
	Orick Elementary	71010	National School Lunch: Financial report inaccurate/not complete
	Rio Dell Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
<b>Imperial County</b>			
	Brawley Union High	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Calipatria Unified	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Calipatria Unified	71020	National School Lunch: Activities allowed or unallowed
	El Centro Elementary	51516	Student Body Funds: Significant deficiency
	El Centro Elementary	70320	Special Education: Activities allowed or unallowed
	El Centro Elementary	77025	Federal Programs: Allowable costs/cost principles
	Holtville Unified	40200	ADA overstated by 5-10 ADA

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Imperial County</b>			
	Imperial County Office of Education	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Imperial Unified	40500	ADA understated by 0-5 ADA
	Imperial Unified	51516	Student Body Funds: Significant deficiency
	Magnolia Union Elementary	50900	Accounting: Significant deficiency
	McCabe Union Elementary	51516	Student Body Funds: Significant deficiency
	Meadows Union Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Seeley Union Elementary	70125	Title I Grants to LEAs: Allowable costs/cost principles
	Westmorland Union Elementary	70124	Title I Grants to LEAs: Special tests & provisions
<b>Kern County</b>			
	Arvin Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Arvin Union Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Arvin Union Elementary	51516	Student Body Funds: Significant deficiency
	Arvin Union Elementary	77099	Federal Programs: Other finding
	Caliente Union Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Caliente Union Elementary	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Caliente Union Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Delano Union Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Delano Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Delano Union Elementary	51516	Student Body Funds: Significant deficiency
	Fruitvale Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Fruitvale Elementary	51516	Student Body Funds: Significant deficiency
	Greenfield Union Elementary	51516	Student Body Funds: Significant deficiency
	Kernville Union Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Kernville Union Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Kernville Union Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Kernville Union Elementary	70125	Title I Grants to LEAs: Allowable costs/cost principles

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Kern County</b>			
	Lakeside Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Lakeside Union Elementary	51516	Student Body Funds: Significant deficiency
	Maple Elementary	51516	Student Body Funds: Significant deficiency
	Mojave Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Mojave Unified	71021	National School Lunch: Eligibility
	Muroc Joint Unified	50100	Cash/Revolving Fund: Significant deficiency
	Muroc Joint Unified	51400	Cafeteria/Food Service: Significant deficiency
	Muroc Joint Unified	51516	Student Body Funds: Significant deficiency
	Muroc Joint Unified	52100	Capital Asset Accounting: Significant deficiency
	Ridgecrest Charter School	35121	Mode of Instruction: Teacher did not possess a valid teaching certification
	Rio Bravo-Greeley Union Elementary	51516	Student Body Funds: Significant deficiency
	Sierra Sands Unified	71725	Special Education Cluster: Allowable costs/cost principles
	Southern Kern Unified	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Southern Kern Unified	51516	Student Body Funds: Significant deficiency
	Taft City Elementary	51516	Student Body Funds: Significant deficiency
	Wasco Union Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Wasco Union Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Wasco Union Elementary	51516	Student Body Funds: Significant deficiency
<b>Kings County</b>			
	Central Union Elementary	71525	Child Nutrition Cluster: Allowable costs/cost principles
	Central Union Elementary	71599	Child Nutrition Cluster: Other finding
	Corcoran Joint Unified	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
	Corcoran Joint Unified	32459	Continuation Education: Attendance accounting deficiency
	Corcoran Joint Unified	51516	Student Body Funds: Significant deficiency
	Island Union Elementary	34099	Class Size Reduction: Other Finding
	Lemoore Union Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy



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<b>Kings County</b>			
	Lemoore Union Elementary	32454	Attendance Requirements: Absences were claimed for apportionment
	Lemoore Union Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Lemoore Union High	70199	Title I Grants to LEAs: Other finding
<b>Lake County</b>			
	Kelseyville Unified	51516	Student Body Funds: Significant deficiency
	Kelseyville Unified	70725	Title II, Improving Teacher Quality State Grants (84.367): Allowable costs/cost principles
	Lake County Office of Education	50900	Accounting: Significant deficiency
	Lakeport Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Upper Lake Union Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Upper Lake Union Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Upper Lake Union Elementary	51516	Student Body Funds: Significant deficiency
	Upper Lake Union High	51400	Cafeteria/Food Service: Significant deficiency
<b>Los Angeles County</b>			
	ABC Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Academia Avance Charter	50600	Payables/Procurement: Significant deficiency
	Alhambra Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Alhambra Unified	51300	Payroll/Personnel: Significant deficiency
	Alhambra Unified	51516	Student Body Funds: Significant deficiency
	Antelope Valley Sch. Transportation	52100	Capital Asset Accounting: Significant deficiency
	Aspire Centennial College Preparatory Academy	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Azusa Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Baldwin Park Unified	59900	Other Category: Significant deficiency
	Birmingham Community Charter High	32432	Attendance Requirements: Lack of documentation/records
	Children of Promise Preparatory Academy	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Claremont Unified	32432	Attendance Requirements: Lack of documentation/records
	Claremont Unified	51300	Payroll/Personnel: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Los Angeles County</b>			
	Claremont Unified	51516	Student Body Funds: Significant deficiency
	Claremont Unified	51900	Segregation of Duties: Significant deficiency
	Claremont Unified	52100	Capital Asset Accounting: Significant deficiency
	Compton Unified	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Compton Unified	40100	ADA overstated by 0-5 ADA
	Compton Unified	51516	Student Body Funds: Significant deficiency
	Culver City Unified	51516	Student Body Funds: Significant deficiency
	Eastside Union Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Eastside Union Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Eastside Union Elementary	51300	Payroll/Personnel: Significant deficiency
	Eastside Union Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Eastside Union Elementary	52100	Capital Asset Accounting: Significant deficiency
	El Monte City Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	El Monte Union High	32467	Independent Study: Contract(s) did not include all required elements
	El Monte Union High	71026	National School Lunch: Equipment & real property management
	El Monte Union High	71040	National School Lunch: Procurement & suspension & debarment
	El Rancho Unified	31259	Instructional Time: Instructional minutes requirements not met
	El Rancho Unified	50100	Cash/Revolving Fund: Significant deficiency
	El Rancho Unified	50600	Payables/Procurement: Significant deficiency
	El Rancho Unified	51300	Payroll/Personnel: Significant deficiency
	El Rancho Unified	51900	Segregation of Duties: Significant deficiency
	El Rancho Unified	77040	Federal Programs: Procurement & suspension & debarment
	Equitas Academy Charter	71524	Child Nutrition Cluster: Special tests & provisions
	Fenton Avenue Charter	70125	Title I Grants to LEAs: Allowable costs/cost principles
	Fenton Primary Center	77025	Federal Programs: Allowable costs/cost principles
	Glendora Unified	51516	Student Body Funds: Significant deficiency

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<b>Los Angeles County</b>			
	Hughes-Elizabeth Lakes Union Elem.	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Hughes-Elizabeth Lakes Union Elem.	50100	Cash/Revolving Fund: Significant deficiency
	Hughes-Elizabeth Lakes Union Elem.	50600	Payables/Procurement: Significant deficiency
	Hughes-Elizabeth Lakes Union Elem.	50800	Disbursements/Expenditures: Significant deficiency
	Keppel Union Elementary	50900	Accounting: Significant deficiency
	Keppel Union Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Lancaster Elementary	51516	Student Body Funds: Significant deficiency
	Lennox Elementary	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
	Lennox Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Little Lake City Elementary	40500	ADA understated by 0-5 ADA
	Little Lake City Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Los Angeles County Office of Education	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
	Los Angeles County Office of Education	32467	Independent Study: Contract(s) did not include all required elements
	Los Angeles County Office of Education	32473	Juvenile Court Schools: Attendance accounting deficiency
	Los Angeles County Office of Education	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Los Angeles County Office of Education	51300	Payroll/Personnel: Significant deficiency
	Los Angeles County Office of Education	52000	District Financial Condition: Significant deficiency
	Mountain View Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	New Academy of Science and Arts	71021	National School Lunch: Eligibility
	New Academy of Science and Arts	71024	National School Lunch: Special tests & provisions
	Paramount Unified	50600	Payables/Procurement: Significant deficiency
	Paramount Unified	51300	Payroll/Personnel: Significant deficiency
	Paramount Unified	59900	Other Category: Significant deficiency
	Pupil Transportation Cooperative	50900	Accounting: Significant deficiency
	Pupil Transportation Cooperative	52100	Capital Asset Accounting: Significant deficiency
	Rowland Unified	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing

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<b>Los Angeles County</b>			
	Wilsona Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Wilsona Elementary	70125	Title I Grants to LEAs: Allowable costs/cost principles
<b>Madera County</b>			
	Alview-Dairyland Union Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Bass Lake Joint Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Bass Lake Joint Union Elementary	51516	Student Body Funds: Significant deficiency
	Chawanakee Unified	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Chawanakee Unified	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Chawanakee Unified	32469	Independent Study: Ratio of pupils to teachers exceeded maximum allowable
	Chawanakee Unified	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Chawanakee Unified	40100	ADA overstated by 0-5 ADA
	Chowchilla Elementary	70125	Title I Grants to LEAs: Allowable costs/cost principles
	Chowchilla Union High	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Raymond-Knowles Union Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
<b>Marin County</b>			
	Bolinas-Stinson Union Elementary	32455	Attendance Requirements: Excused absences - problems with verification procedures/documentation
	Bolinas-Stinson Union Elementary	40500	ADA understated by 0-5 ADA
	Bolinas-Stinson Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Bolinas-Stinson Union Elementary	51300	Payroll/Personnel: Significant deficiency
	Bolinas-Stinson Union Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Bolinas-Stinson Union Elementary	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Dixie Elementary	52000	District Financial Condition: Significant deficiency
	Lagunitas Elementary	33609	School Accountability Report Card: School accountability report card not published
	Lagunitas Elementary	50900	Accounting: Significant deficiency
	Lagunitas Elementary	52000	District Financial Condition: Significant deficiency
	Larkspur-Corte Madera Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Marin County</b>			
	Reed Union Elementary	32462	Kindergarten: Retention forms are not maintained and/or properly approved
	Reed Union Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Ross Valley Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Ross Valley Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Ross Valley Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Ross Valley Elementary	50900	Accounting: Significant deficiency
	Ross Valley Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Ross Valley Elementary	51800	Board Minutes: Significant deficiency
	Shoreline Unified	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Shoreline Unified	50800	Disbursements/Expenditures: Significant deficiency
<b>Mendocino County</b>			
	Anderson Valley Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Anderson Valley Unified	34331	Instructional Materials: Notice of public hearing deficiency
	Anderson Valley Unified	59900	Other Category: Significant deficiency
	Anderson Valley Unified	71724	Special Education Cluster: Special tests & provisions
	Eel River Charter	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Fort Bragg Unified	51000	Budgeting: Significant deficiency
	Fort Bragg Unified	51300	Payroll/Personnel: Significant deficiency
	Fort Bragg Unified	52000	District Financial Condition: Significant deficiency
	La Vida Independent Study Charter	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Laytonville Unified	32467	Independent Study: Contract(s) did not include all required elements
	Leggett Valley Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Leggett Valley Unified	50800	Disbursements/Expenditures: Significant deficiency
	Leggett Valley Unified	51800	Board Minutes: Significant deficiency
	Potter Valley Community Unified	32432	Attendance Requirements: Lack of documentation/records
	Potter Valley Community Unified	50200	Revenues/Cash Receipts: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Mendocino County</b>			
	Potter Valley Community Unified	50800	Disbursements/Expenditures: Significant deficiency
	Potter Valley Community Unified	51516	Student Body Funds: Significant deficiency
<b>Merced County</b>			
	Ballico-Cressey Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Ballico-Cressey Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Ballico-Cressey Elementary	51516	Student Body Funds: Significant deficiency
	Dos Palos-Oro Loma Joint Unified	51300	Payroll/Personnel: Significant deficiency
	El Nido Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Los Banos Unified	31099	After School Education & Safety Program: Other finding
	Los Banos Unified	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Los Banos Unified	51516	Student Body Funds: Significant deficiency
<b>Modoc County</b>			
	Surprise Valley Joint Unified	50900	Accounting: Significant deficiency
	Surprise Valley Joint Unified	51516	Student Body Funds: Significant deficiency
	Surprise Valley Joint Unified	51900	Segregation of Duties: Significant deficiency
<b>Mono County</b>			
	Orange County Conservation Corps Charter	35120	Mode of Instruction: Average daily attendance not generated in compliance with requirements
<b>Monterey County</b>			
	Carmel Unified	32432	Attendance Requirements: Lack of documentation/records
	Graves Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	King City Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	King City Union Elementary	51516	Student Body Funds: Significant deficiency
	King City Union Elementary	52100	Capital Asset Accounting: Significant deficiency
	Lagunita Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Lagunita Elementary	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Learning for Life Charter	32484	Independent Study: Work samples not signed and dated by teacher

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Monterey County</b>			
	Learning for Life Charter	40500	ADA understated by 0-5 ADA
	North Monterey County Unified	50900	Accounting: Significant deficiency
	North Monterey County Unified	51300	Payroll/Personnel: Significant deficiency
	Salinas Union High	32467	Independent Study: Contract(s) did not include all required elements
	San Lucas Union Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	San Lucas Union Elementary	50600	Payables/Procurement: Significant deficiency
	South Monterey County Joint Union High	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
	South Monterey County Joint Union High	50100	Cash/Revolving Fund: Significant deficiency
	South Monterey County Joint Union High	50900	Accounting: Significant deficiency
	South Monterey County Joint Union High	51300	Payroll/Personnel: Significant deficiency
	South Monterey County Joint Union High	51516	Student Body Funds: Significant deficiency
	South Monterey County Joint Union High	52000	District Financial Condition: Significant deficiency
	South Monterey County Joint Union High	52100	Capital Asset Accounting: Significant deficiency
	South Monterey County Joint Union High	70125	Title I Grants to LEAs: Allowable costs/cost principles
	South Monterey County Joint Union High	71524	Child Nutrition Cluster: Special tests & provisions
	Washington Union Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Washington Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Washington Union Elementary	51300	Payroll/Personnel: Significant deficiency
<b>Napa County</b>			
	Calistoga Joint Unified	70325	Special Education: Allowable costs/cost principles
	Howell Mountain Elementary	32406	Attendance Requirements: Attendance accounting system not approved by CDE
	Pope Valley Union Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Stone Bridge School	40500	ADA understated by 0-5 ADA
<b>Nevada County</b>			
	Grass Valley Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Grass Valley Elementary	50200	Revenues/Cash Receipts: Significant deficiency

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*Counties Reported: All*

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Nevada County</b>			
	Grass Valley Elementary	51516	Student Body Funds: Significant deficiency
	Nevada County Charter Services Authority	50900	Accounting: Significant deficiency
	Nevada County Charter Services Authority	51900	Segregation of Duties: Significant deficiency
	Nevada Joint Union High	51516	Student Body Funds: Significant deficiency
	Pleasant Ridge Union Elementary	32467	Independent Study: Contract(s) did not include all required elements
	Pleasant Ridge Union Elementary	51516	Student Body Funds: Significant deficiency
<b>Orange County</b>			
	Brea Olinda Unified	52100	Capital Asset Accounting: Significant deficiency
	El Sol Santa Ana Science & Arts Academy	70125	Title I Grants to LEAs: Allowable costs/cost principles
	Fullerton Joint Union High	70124	Title I Grants to LEAs: Special tests & provisions
	Fullerton Joint Union High	71624	English Language Acquisition Grants (84.365): Special tests & provisions
	Huntington Beach Union High	50900	Accounting: Significant deficiency
	Huntington Beach Union High	77023	Federal Programs: Reporting
	Irvine Unified	51516	Student Body Funds: Significant deficiency
	Newport-Mesa Unified	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Ocean View Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Ocean View Elementary	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Saddleback Valley Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Santa Ana Unified	77028	Federal Programs: Cash management
<b>Placer County</b>			
	John Adams Academy	50900	Accounting: Significant deficiency
	Newcastle Elementary	51516	Student Body Funds: Significant deficiency
	Placer Union High	32467	Independent Study: Contract(s) did not include all required elements
	Roseville City Elementary	71524	Child Nutrition Cluster: Special tests & provisions
	Roseville Joint Union High	51516	Student Body Funds: Significant deficiency
	Tahoe-Truckee Unified	40100	ADA overstated by 0-5 ADA
	Tahoe-Truckee Unified	51516	Student Body Funds: Significant deficiency



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Period Ended 6/30/2013

Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Riverside County</b>			
	Alvord Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Alvord Unified	51300	Payroll/Personnel: Significant deficiency
	Alvord Unified	71525	Child Nutrition Cluster: Allowable costs/cost principles
	Alvord Unified	71540	Child Nutrition Cluster: Procurement & suspension & debarment
	Banning Unified	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Banning Unified	50900	Accounting: Significant deficiency
	Banning Unified	51900	Segregation of Duties: Significant deficiency
	Banning Unified	52000	District Financial Condition: Significant deficiency
	Banning Unified	52100	Capital Asset Accounting: Significant deficiency
	Coachella Valley Unified	31004	After School Education & Safety Program: Administrative costs exceeded 15% of state funding
	Moreno Valley Unified	51400	Cafeteria/Food Service: Significant deficiency
	Moreno Valley Unified	51516	Student Body Funds: Significant deficiency
	Palm Springs Unified	52000	District Financial Condition: Significant deficiency
	Perris Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Perris Union High	32411	Independent study attendance overstated
	Romoland Elementary	52100	Capital Asset Accounting: Significant deficiency
<b>Sacramento County</b>			
	Capitol Collegiate Academy	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Center Joint Unified	51516	Student Body Funds: Significant deficiency
	Elk Grove Unified	32462	Kindergarten: Retention forms are not maintained and/or properly approved
	Elk Grove Unified	51300	Payroll/Personnel: Significant deficiency
	Elk Grove Unified	51516	Student Body Funds: Significant deficiency
	Elverta Joint Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Elverta Joint Elementary	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Galt Joint Union High	34331	Instructional Materials: Notice of public hearing deficiency

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Sacramento County</b>			
	Galt Joint Union High	50600	Payables/Procurement: Significant deficiency
	Galt Joint Union High	51516	Student Body Funds: Significant deficiency
	Natomas Unified	40100	ADA overstated by 0-5 ADA
	Natomas Unified	51516	Student Body Funds: Significant deficiency
	Oak Park Preparatory Academy	40100	ADA overstated by 0-5 ADA
	Oak Park Preparatory Academy	40700	ADA understated by 10-20 ADA
	River Delta Joint Unified	32454	Attendance Requirements: Absences were claimed for apportionment
	River Delta Joint Unified	51516	Student Body Funds: Significant deficiency
	Robla Elementary	51300	Payroll/Personnel: Significant deficiency
	Sacramento Charter High	40500	ADA understated by 0-5 ADA
	Sacramento City Unified	32411	Independent study attendance overstated
	Sacramento City Unified	32462	Kindergarten: Retention forms are not maintained and/or properly approved
	Sacramento City Unified	51516	Student Body Funds: Significant deficiency
	San Juan Unified	32466	Kindergarten: Kindergarten retention form did not include required elements
	San Juan Unified	51516	Student Body Funds: Significant deficiency
	St. HOPE Public School 7	40800	ADA understated by over 20 ADA
	Twin Rivers Unified	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
<b>San Benito County</b>			
	Aromas/San Juan Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Bitterwater-Tully Union Elementary	31259	Instructional Time: Instructional minutes requirements not met
	Hollister Elementary	40700	ADA understated by 10-20 ADA
<b>San Bernardino County</b>			
	Baker Valley Unified	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Baker Valley Unified	50100	Cash/Revolving Fund: Significant deficiency
	Baker Valley Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Baker Valley Unified	50800	Disbursements/Expenditures: Significant deficiency
	Baker Valley Unified	52100	Capital Asset Accounting: Significant deficiency

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>San Bernardino County</b>			
	Barstow Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Barstow Unified	32467	Independent Study: Contract(s) did not include all required elements
	Central Elementary	32466	Kindergarten: Kindergarten retention form did not include required elements
	Central Elementary	40500	ADA understated by 0-5 ADA
	Colton Joint Unified	71525	Child Nutrition Cluster: Allowable costs/cost principles
	Etiwanda Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Helendale Elementary	32466	Kindergarten: Kindergarten retention form did not include required elements
	Helendale Elementary	40500	ADA understated by 0-5 ADA
	Hesperia Unified	32459	Continuation Education: Attendance accounting deficiency
	Hesperia Unified	51516	Student Body Funds: Significant deficiency
	Lucerne Valley Unified	50100	Cash/Revolving Fund: Significant deficiency
	Needles Unified	32462	Kindergarten: Retention forms are not maintained and/or properly approved
	Needles Unified	32467	Independent Study: Contract(s) did not include all required elements
	Needles Unified	40100	ADA overstated by 0-5 ADA
	Needles Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Needles Unified	51516	Student Body Funds: Significant deficiency
	Ontario-Montclair Elementary	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Ontario-Montclair Elementary	71525	Child Nutrition Cluster: Allowable costs/cost principles
	Rim of the World Unified	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Rim of the World Unified	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Silver Valley Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Silver Valley Unified	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Snowline Joint Unified	31032	After School Education & Safety Program: Lack of documentation/records
<b>San Diego County</b>			
	Academy of Arts and Sciences: Del Mar Elementary (K-5)	32483	Independent Study: Other finding
	Academy of Arts and Sciences: Del Mar Middle & High (6-12)	32483	Independent Study: Other finding

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>San Diego County</b>			
	Borrego Springs Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Borrego Springs Unified	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Borrego Springs Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Borrego Springs Unified	51300	Payroll/Personnel: Significant deficiency
	Borrego Springs Unified	51516	Student Body Funds: Significant deficiency
	Cardiff Elementary	51516	Student Body Funds: Significant deficiency
	Carlsbad Unified	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Carlsbad Unified	51516	Student Body Funds: Significant deficiency
	Chula Vista Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Coronado Unified	51516	Student Body Funds: Significant deficiency
	Del Mar Union Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Encinitas Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Escondido Union Elementary	77025	Federal Programs: Allowable costs/cost principles
	Escondido Union High	51516	Student Body Funds: Significant deficiency
	Gompers Preparatory Academy	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Grossmont Union High	51516	Student Body Funds: Significant deficiency
	Health Sciences High and Middle College	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Heritage K-8 Charter School	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Howard Gardner Community Charter	50900	Accounting: Significant deficiency
	Integrity Charter	40100	ADA overstated by 0-5 ADA
	Jamul-Dulzura Union Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Jamul-Dulzura Union Elementary	40100	ADA overstated by 0-5 ADA
	Juan Bautista de Anza	40600	ADA understated by 5-10 ADA
	Julian Union High	51300	Payroll/Personnel: Significant deficiency
	Keiller Leadership Academy	32454	Attendance Requirements: Absences were claimed for apportionment
	Keiller Leadership Academy	51516	Student Body Funds: Significant deficiency

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>San Diego County</b>			
	Mountain Peak Charter	32484	Independent Study: Work samples not signed and dated by teacher
	Mountain Peak Charter	40600	ADA understated by 5-10 ADA
	Poway Unified	34331	Instructional Materials: Notice of public hearing deficiency
	Rancho Santa Fe Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	San Diego Neighborhood Homeschools	40100	ADA overstated by 0-5 ADA
	San Diego Neighborhood Homeschools	50800	Disbursements/Expenditures: Significant deficiency
	San Diego Unified	31032	After School Education & Safety Program: Lack of documentation/records
	San Diego Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	San Diego Unified	32466	Kindergarten: Kindergarten retention form did not include required elements
	San Diego Unified	33623	School Accountability Report Card: District did not follow uniform complaint process
	San Diego Unified	50600	Payables/Procurement: Significant deficiency
	San Diego Unified	51516	Student Body Funds: Significant deficiency
	San Marcos Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	San Ysidro Elementary	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	San Ysidro Elementary	51516	Student Body Funds: Significant deficiency
	San Ysidro Elementary	52000	District Financial Condition: Significant deficiency
	San Ysidro Elementary	70124	Title I Grants to LEAs: Special tests & provisions
	San Ysidro Elementary	70724	Title II, Improving Teacher Quality State Grants (84.367): Special tests & provisions
	San Ysidro Elementary	77025	Federal Programs: Allowable costs/cost principles
	Steele Canyon High	32499	Attendance: Other Finding
	Steele Canyon High	51516	Student Body Funds: Significant deficiency
	Vista Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
<b>San Francisco County</b>			
	Edison Charter Academy	40500	ADA understated by 0-5 ADA
<b>San Joaquin County</b>			
	Aspire River Oaks Charter	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>San Joaquin County</b>			
	Banta Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Banta Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Great Valley Academy - Manteca	50900	Accounting: Significant deficiency
	Jefferson Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Linden Unified	50100	Cash/Revolving Fund: Significant deficiency
	Linden Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Linden Unified	50600	Payables/Procurement: Significant deficiency
	Linden Unified	50800	Disbursements/Expenditures: Significant deficiency
	Linden Unified	51400	Cafeteria/Food Service: Significant deficiency
	Linden Unified	51800	Board Minutes: Significant deficiency
	Lodi Unified	51516	Student Body Funds: Significant deficiency
	New Hope Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	New Jerusalem Elementary	50600	Payables/Procurement: Significant deficiency
	Ripon Unified	40800	ADA understated by over 20 ADA
<b>San Luis Obispo County</b>			
	Shandon Joint Unified	40100	ADA overstated by 0-5 ADA
	Shandon Joint Unified	51300	Payroll/Personnel: Significant deficiency
	Shandon Joint Unified	51516	Student Body Funds: Significant deficiency
<b>San Mateo County</b>			
	Bayshore Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Bayshore Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Bayshore Elementary	51516	Student Body Funds: Significant deficiency
	East Palo Alto Academy	35121	Mode of Instruction: Teacher did not possess a valid teaching certification
	East Palo Alto Academy	50900	Accounting: Significant deficiency
	Menlo Park City Elementary	51516	Student Body Funds: Significant deficiency
	Ravenswood City Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>San Mateo County</b>			
	Ravenswood City Elementary	40100	ADA overstated by 0-5 ADA
	Ravenswood City Elementary	50100	Cash/Revolving Fund: Significant deficiency
	San Carlos Charter Learning Center	51900	Segregation of Duties: Significant deficiency
	San Carlos Elementary	71009	National School Lunch: Financial report/claim not filed/not filed timely
	San Mateo Union High	32960	Inventory of Equipment: Inventory of equipment not maintained
	San Mateo Union High	50800	Disbursements/Expenditures: Significant deficiency
	South San Francisco Unified	51516	Student Body Funds: Significant deficiency
	South San Francisco Unified	52200	Other Postemployment Benefits (OPEB): Significant deficiency
<b>Santa Barbara County</b>			
	Ballard Elementary	40500	ADA understated by 0-5 ADA
	Ballard Elementary	51300	Payroll/Personnel: Significant deficiency
	Blochman Union Elementary	51516	Student Body Funds: Significant deficiency
	Buellton Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Carpinteria Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	College Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	College Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Cuyama Joint Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Cuyama Joint Unified	50100	Cash/Revolving Fund: Significant deficiency
	Cuyama Joint Unified	50600	Payables/Procurement: Significant deficiency
	Cuyama Joint Unified	50700	Receivables: Significant deficiency
	Family Partnership Home Study Charter	40500	ADA understated by 0-5 ADA
	Goleta Union Elementary	51516	Student Body Funds: Significant deficiency
	Hope Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Hope Elementary	40100	ADA overstated by 0-5 ADA
	Lompoc Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Santa Barbara County</b>			
	Lompoc Unified	31036	After School Education & Safety Program: Program did not operate a minimum of 15 hours per week
	Lompoc Unified	50900	Accounting: Significant deficiency
	Los Olivos Elementary	59900	Other Category: Significant deficiency
	Montecito Union Elementary	32405	Attendance Requirements: Attendance report does not reconcile to supporting documentation
	Solvang Elementary	50800	Disbursements/Expenditures: Significant deficiency
<b>Santa Clara County</b>			
	Alum Rock Union Elementary	51516	Student Body Funds: Significant deficiency
	Campbell Union Elementary	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	East Side Union High	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Evergreen Elementary	52000	District Financial Condition: Significant deficiency
	Franklin-McKinley Elementary	51516	Student Body Funds: Significant deficiency
	Gilroy Unified	32454	Attendance Requirements: Absences were claimed for apportionment
	Gilroy Unified	50900	Accounting: Significant deficiency
	Gilroy Unified	51300	Payroll/Personnel: Significant deficiency
	Gilroy Unified	51516	Student Body Funds: Significant deficiency
	Gilroy Unified	52100	Capital Asset Accounting: Significant deficiency
	Gilroy Unified	52500	Long-term Debt: Significant deficiency
	Los Gatos Union Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Los Gatos-Saratoga Joint Union High	51900	Segregation of Duties: Significant deficiency
	Mt. Pleasant Elementary	40100	ADA overstated by 0-5 ADA
<b>Santa Cruz County</b>			
	Bonny Doon Union Elementary	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Happy Valley Elementary	52000	District Financial Condition: Significant deficiency
	Pacific Elementary	52000	District Financial Condition: Significant deficiency
	San Lorenzo Valley Unified	51516	Student Body Funds: Significant deficiency
	Santa Cruz City Schools	40100	ADA overstated by 0-5 ADA



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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Santa Cruz County</b>			
	Santa Cruz City Schools	50100	Cash/Revolving Fund: Significant deficiency
	Santa Cruz City Schools	50900	Accounting: Significant deficiency
	Santa Cruz County Office of Education	70122	Title I Grants to LEAs: Matching, level of effort, earmarking
	Santa Cruz County Office of Education	70123	Title I Grants to LEAs: Reporting
<b>Shasta County</b>			
	Anderson Union High	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Bella Vista Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Cottonwood Creek Charter	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Cottonwood Union Elementary	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Cottonwood Union Elementary	51516	Student Body Funds: Significant deficiency
	Fall River Joint Unified	32432	Attendance Requirements: Lack of documentation/records
	French Gulch-Whiskeytown Elementary	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Indian Springs Elementary	51516	Student Body Funds: Significant deficiency
	Junction Elementary	52000	District Financial Condition: Significant deficiency
	Millville Elementary	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Millville Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Millville Elementary	51516	Student Body Funds: Significant deficiency
	North Cow Creek Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	North Cow Creek Elementary	59900	Other Category: Significant deficiency
	Oak Run Elementary	51516	Student Body Funds: Significant deficiency
	Pacheco Union Elementary	51516	Student Body Funds: Significant deficiency
	Whitmore Union Elementary	50100	Cash/Revolving Fund: Significant deficiency
<b>Siskiyou County</b>			
	Bogus Elementary	52000	District Financial Condition: Significant deficiency
	Butte Valley Unified	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Siskiyou County</b>			
	Butte Valley Unified	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Butteville Union Elementary	52000	District Financial Condition: Significant deficiency
	Delphic Elementary	52000	District Financial Condition: Significant deficiency
	Dunsmuir Elementary	51516	Student Body Funds: Significant deficiency
	Dunsmuir Elementary	52000	District Financial Condition: Significant deficiency
	Dunsmuir Joint Union High	52000	District Financial Condition: Significant deficiency
	Gazelle Union Elementary	52000	District Financial Condition: Significant deficiency
	Happy Camp Union Elementary	52000	District Financial Condition: Significant deficiency
	Happy Camp Union Elementary	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Klamath River Union Elementary	52000	District Financial Condition: Significant deficiency
	Montague Elementary	52000	District Financial Condition: Significant deficiency
	Seiad Elementary	52000	District Financial Condition: Significant deficiency
	Willow Creek Elementary	52000	District Financial Condition: Significant deficiency
	Yreka Union High	52000	District Financial Condition: Significant deficiency
<b>Solano County</b>			
	Benicia Unified	51300	Payroll/Personnel: Significant deficiency
	Benicia Unified	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Dixon Unified	51300	Payroll/Personnel: Significant deficiency
	Dixon Unified	51516	Student Body Funds: Significant deficiency
	Dixon Unified	52000	District Financial Condition: Significant deficiency
	Mare Island Technology (MIT) Academy High	70121	Title I Grants to LEAs: Eligibility
	Mare Island Technology (MIT) Academy High	71021	National School Lunch: Eligibility
	Mare Island Technology (MIT) Academy Middle	70121	Title I Grants to LEAs: Eligibility
	Mare Island Technology (MIT) Academy Middle	71021	National School Lunch: Eligibility
	Vacaville Unified	32411	Independent study attendance overstated
	Vacaville Unified	51300	Payroll/Personnel: Significant deficiency
	Vacaville Unified	51516	Student Body Funds: Significant deficiency

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Period Ended 6/30/2013

Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Sonoma County</b>			
	Bellevue Union Elementary	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Bellevue Union Elementary	32960	Inventory of Equipment: Inventory of equipment not maintained
	Bellevue Union Elementary	51300	Payroll/Personnel: Significant deficiency
	Bellevue Union Elementary	51516	Student Body Funds: Significant deficiency
	Bennett Valley Union Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Bennett Valley Union Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Bennett Valley Union Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Bennett Valley Union Elementary	50900	Accounting: Significant deficiency
	Bennett Valley Union Elementary	51300	Payroll/Personnel: Significant deficiency
	Bennett Valley Union Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Bennett Valley Union Elementary	51516	Student Body Funds: Significant deficiency
	Cloverdale Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Cloverdale Unified	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Cloverdale Unified	32454	Attendance Requirements: Absences were claimed for apportionment
	Cloverdale Unified	33609	School Accountability Report Card: School accountability report card not published
	Cloverdale Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Cloverdale Unified	40500	ADA understated by 0-5 ADA
	Cloverdale Unified	51300	Payroll/Personnel: Significant deficiency
	Cloverdale Unified	51516	Student Body Funds: Significant deficiency
	Credo High	52000	District Financial Condition: Significant deficiency
	Dunham Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Dunham Elementary	50900	Accounting: Significant deficiency
	Geyserville Unified	50900	Accounting: Significant deficiency
	Geyserville Unified	51516	Student Body Funds: Significant deficiency
	Gravenstein Union Elementary	40700	ADA understated by 10-20 ADA

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Sonoma County</b>			
	Guerneville Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Guerneville Elementary	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Guerneville Elementary	34337	Instructional Materials: Board resolution did not address sufficiency of textbooks/instructional materials
	Guerneville Elementary	39099	Other State Program: Other finding
	Guerneville Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Guerneville Elementary	51300	Payroll/Personnel: Significant deficiency
	Guerneville Elementary	51900	Segregation of Duties: Significant deficiency
	Harmony Union Elementary	51516	Student Body Funds: Significant deficiency
	Healdsburg Unified	32466	Kindergarten: Kindergarten retention form did not include required elements
	Healdsburg Unified	50200	Revenues/Cash Receipts: Significant deficiency
	Healdsburg Unified	51516	Student Body Funds: Significant deficiency
	Healdsburg Unified	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Healdsburg Unified	71524	Child Nutrition Cluster: Special tests & provisions
	Healdsburg Unified	77025	Federal Programs: Allowable costs/cost principles
	Horicon Elementary	50100	Cash/Revolving Fund: Significant deficiency
	Horicon Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Horicon Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Kashia Elementary	31299	Instructional Time: Other finding
	Kashia Elementary	32455	Attendance Requirements: Excused absences - problems with verification procedures/documentation
	Kashia Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Kashia Elementary	52000	District Financial Condition: Significant deficiency
	Kenwood Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Liberty Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Liberty Elementary	51516	Student Body Funds: Significant deficiency
	Mark West Union Elementary	32466	Kindergarten: Kindergarten retention form did not include required elements
	Oak Grove Union Elementary	51516	Student Body Funds: Significant deficiency
	Old Adobe Union Elementary	32490	Attendance: Enrollment is not reconciled to monthly attendance reports

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Sonoma County</b>			
	Old Adobe Union Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Old Adobe Union Elementary	39010	Other State Program: Financial report inaccurate/not complete
	Old Adobe Union Elementary	40100	ADA overstated by 0-5 ADA
	Old Adobe Union Elementary	51800	Board Minutes: Significant deficiency
	Petaluma City Schools	35259	Annual Instructional Minutes - Classroom Based: Instructional time requirements not met
	Petaluma City Schools	39010	Other State Program: Financial report inaccurate/not complete
	Petaluma City Schools	50100	Cash/Revolving Fund: Significant deficiency
	Petaluma City Schools	50900	Accounting: Significant deficiency
	Petaluma City Schools	52100	Capital Asset Accounting: Significant deficiency
	Piner-Olivet Union Elementary	39010	Other State Program: Financial report inaccurate/not complete
	Rincon Valley Union Elementary	35121	Mode of Instruction: Teacher did not possess a valid teaching certification
	Roseland Elementary	50900	Accounting: Significant deficiency
	Roseland Elementary	52100	Capital Asset Accounting: Significant deficiency
	Santa Rosa City Schools	32455	Attendance Requirements: Excused absences - problems with verification procedures/documentation
	Sebastopol Union Elementary	51516	Student Body Funds: Significant deficiency
	Village Charter	40600	ADA understated by 5-10 ADA
	Village Charter	50200	Revenues/Cash Receipts: Significant deficiency
	Village Charter	50900	Accounting: Significant deficiency
	West Sonoma County Union High	50600	Payables/Procurement: Significant deficiency
	Windsor Unified	50800	Disbursements/Expenditures: Significant deficiency
	Windsor Unified	52100	Capital Asset Accounting: Significant deficiency
	Windsor Unified	52200	Other Postemployment Benefits (OPEB): Significant deficiency
	Woodland Star Charter School	40500	ADA understated by 0-5 ADA
	Woodland Star Charter School	51300	Payroll/Personnel: Significant deficiency
	Woodland Star Charter School	52000	District Financial Condition: Significant deficiency
	Wright Elementary	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Wright Elementary	50600	Payables/Procurement: Significant deficiency

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*Counties Reported: All*

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Sonoma County</b>			
	Wright Elementary	51516	Student Body Funds: Significant deficiency
<b>Stanislaus County</b>			
	Chatom Union Elementary	32410	Attendance Requirements: Attendance report inaccurate/incomplete
	Denair Unified	52000	District Financial Condition: Significant deficiency
	Gratton Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Great Valley Academy	50900	Accounting: Significant deficiency
	Knights Ferry Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Knights Ferry Elementary	40500	ADA understated by 0-5 ADA
	Riverbank Unified	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Riverbank Unified	32454	Attendance Requirements: Absences were claimed for apportionment
	Riverbank Unified	51516	Student Body Funds: Significant deficiency
<b>Sutter County</b>			
	East Nicolaus Joint Union High	34330	Instructional Materials: Public hearing on instructional materials not held or held after the required time period
	Franklin Elementary	32412	Attendance Requirements: Attendance registers/scantrons not signed by teachers
	Live Oak Unified	51516	Student Body Funds: Significant deficiency
	Meridian Elementary	51516	Student Body Funds: Significant deficiency
	Nuestro Elementary	34331	Instructional Materials: Notice of public hearing deficiency
	Nuestro Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Nuestro Elementary	51300	Payroll/Personnel: Significant deficiency
	Nuestro Elementary	51400	Cafeteria/Food Service: Significant deficiency
	Nuestro Elementary	51516	Student Body Funds: Significant deficiency
	Sutter Union High	33609	School Accountability Report Card: School accountability report card not published
	Winship-Robbins Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Winship-Robbins Elementary	50900	Accounting: Significant deficiency
	Winship-Robbins Elementary	51300	Payroll/Personnel: Significant deficiency
	Yuba City Charter	35120	Mode of Instruction: Average daily attendance not generated in compliance with requirements
	Yuba City Unified	51516	Student Body Funds: Significant deficiency

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Tehama County</b>			
	Corning Union Elementary	51516	Student Body Funds: Significant deficiency
	Corning Union High	50200	Revenues/Cash Receipts: Significant deficiency
	Kirkwood Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Los Molinos Unified	51516	Student Body Funds: Significant deficiency
	Red Bluff Joint Union High	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Red Bluff Joint Union High	50800	Disbursements/Expenditures: Significant deficiency
	Reeds Creek Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Reeds Creek Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Reeds Creek Elementary	50800	Disbursements/Expenditures: Significant deficiency
	Tehama County Office of Education	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Tehama County Office of Education	40100	ADA overstated by 0-5 ADA
	Tehama County Office of Education	40100	ADA overstated by 0-5 ADA
<b>Tulare County</b>			
	Alta Vista Elementary	40100	ADA overstated by 0-5 ADA
	Alta Vista Elementary	51516	Student Body Funds: Significant deficiency
	Citrus South Tule Elementary	33609	School Accountability Report Card: School accountability report card not published
	Citrus South Tule Elementary	34099	Class Size Reduction: Other Finding
	Citrus South Tule Elementary	40100	ADA overstated by 0-5 ADA
	Columbine Elementary	51900	Segregation of Duties: Significant deficiency
	Cutler-Orosi Unified	40600	ADA understated by 5-10 ADA
	Cutler-Orosi Unified	59000	Other Federal Program: Significant deficiency
	Cutler-Orosi Unified	70123	Title I Grants to LEAs: Reporting
	Cutler-Orosi Unified	79023	Other Federal Program: Reporting
	Ducor Union Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Farmersville Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents

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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Tulare County</b>			
	Farmersville Unified	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Farmersville Unified	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Hot Springs Elementary	32490	Attendance: Enrollment is not reconciled to monthly attendance reports
	Kings River Union Elementary	51516	Student Body Funds: Significant deficiency
	Oak Valley Union Elementary	33633	School Accountability Report Card: Facility Inspection Tool (FIT) not prepared or missing
	Oak Valley Union Elementary	40500	ADA understated by 0-5 ADA
	Oak Valley Union Elementary	51516	Student Body Funds: Significant deficiency
	Palo Verde Union Elementary	51516	Student Body Funds: Significant deficiency
	Pleasant View Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Pleasant View Elementary	51516	Student Body Funds: Significant deficiency
	Richgrove Elementary	33630	School Accountability Report Card: SARC information inconsistent with Facility Inspection Tool (FIT) or local evaluation instrument
	Sequoia Union Elementary	32462	Kindergarten: Retention forms are not maintained and/or properly approved
	Sequoia Union Elementary	34013	Class Size Reduction: Number of classes & pupils reported on FORM J-7CSR overstated
	Sequoia Union Elementary	40600	ADA understated by 5-10 ADA
	Stone Corral Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Stone Corral Elementary	34012	Class Size Reduction: Number of classes & pupils reported on Form J-7CSR understated
	Strathmore Union Elementary	40500	ADA understated by 0-5 ADA
	Strathmore Union Elementary	71525	Child Nutrition Cluster: Allowable costs/cost principles
	Tipton Elementary	51516	Student Body Funds: Significant deficiency
	Traver Joint Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Valley Life Charter	40500	ADA understated by 0-5 ADA
	Visalia Unified	70126	Title I Grants to LEAs: Equipment & real property management
	Visalia Unified	71024	National School Lunch: Special tests & provisions
	Woodlake Unified	31033	After School Education & Safety Program: Reported number of students served not supported by written records or did not reconcile to supporting documents
	Woodlake Unified	32459	Continuation Education: Attendance accounting deficiency



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Counties Reported: All

<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Tulare County</b>			
	Woodlake Unified	34399	Instructional Materials: Other Finding
	Woodlake Unified	40100	ADA overstated by 0-5 ADA
	Woodlake Unified	51516	Student Body Funds: Significant deficiency
<b>Tuolumne County</b>			
	Belleview Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Columbia Union Elementary	50900	Accounting: Significant deficiency
	Columbia Union Elementary	51516	Student Body Funds: Significant deficiency
	Curtis Creek Elementary	40500	ADA understated by 0-5 ADA
	Curtis Creek Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Curtis Creek Elementary	50900	Accounting: Significant deficiency
	Curtis Creek Elementary	51300	Payroll/Personnel: Significant deficiency
	Twain Harte-Long Barn Union Elem.	50800	Disbursements/Expenditures: Significant deficiency
<b>Ventura County</b>			
	Academy of Arts and Sciences: Oxnard & Ventura	32411	Independent study attendance overstated
	Academy of Arts and Sciences: Thousand Oaks & Simi Valley	32411	Independent study attendance overstated
	Academy of Arts and Sciences: Thousand Oaks & Simi Valley	32467	Independent Study: Contract(s) did not include all required elements
	Briggs Elementary	31930	Classroom Teacher Salaries: District did not meet the current expense of education percentage required for payment of classroom teacher salaries
	Conejo Valley Unified	50900	Accounting: Significant deficiency
	Conejo Valley Unified	51400	Cafeteria/Food Service: Significant deficiency
	Fillmore Unified	31034	After School Education & Safety Program: Reported students served inconsistent with early release policy
	Fillmore Unified	31299	Instructional Time: Other finding
	Fillmore Unified	32459	Continuation Education: Attendance accounting deficiency
	Fillmore Unified	40100	ADA overstated by 0-5 ADA
	Fillmore Unified	79024	Other Federal Program: Special tests & provisions
	Oxnard Elementary	50200	Revenues/Cash Receipts: Significant deficiency
	Oxnard Elementary	51400	Cafeteria/Food Service: Significant deficiency

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<i>County</i>	<i>Entity</i>	<i>Reason Code</i>	<i>Description</i>
<b>Ventura County</b>			
	Oxnard Union High	51400	Cafeteria/Food Service: Significant deficiency
<b>Yolo County</b>			
	Davis Joint Unified	51516	Student Body Funds: Significant deficiency
	Sacramento Valley Charter	50900	Accounting: Significant deficiency
	Woodland Joint Unified	51516	Student Body Funds: Significant deficiency
<b>Management Organization</b>			
	Academy of Arts & Science	50900	Accounting: Significant deficiency
	ACE Charter School	71024	National School Lunch: Special tests & provisions
	Aspire Public Schools	50900	Accounting: Significant deficiency
	Charter School Association of Willits	50900	Accounting: Significant deficiency
	Da Vinci Schools	50800	Disbursements/Expenditures: Significant deficiency
	East Oakland Leadership Academy	50900	Accounting: Significant deficiency
	High Desert Partnership in Academic Excellence Foundation	50200	Revenues/Cash Receipts: Significant deficiency
	High Desert Partnership in Academic Excellence Foundation	51100	Information Systems/Data Processing: Significant deficiency
	KIPP LA Schools	50900	Accounting: Significant deficiency
	St. Hope Public Schools	50900	Accounting: Significant deficiency
	Stanford Schools Corporation	30520	Teacher Certification and Misassignments: Teacher did not possess a valid certification document (teaching credential)
	Stanford Schools Corporation	50900	Accounting: Significant deficiency
	The Rocklin Academy	50900	Accounting: Significant deficiency
	Urban Charter Schools Collective	50900	Accounting: Significant deficiency
<b>Total Entities: 450</b>		<b>Total Reason Codes: 835</b>	