

## Architecture, Construction & Engineering Charter High School

570 Airport Way  
Camarillo, California 93010  
Phone (805) 437-1410  
[www.acecharterhigh.org](http://www.acecharterhigh.org)



Architecture,  
Construction &  
Engineering

### 2016/17 Unaudited Actuals

#### Actuals Detail

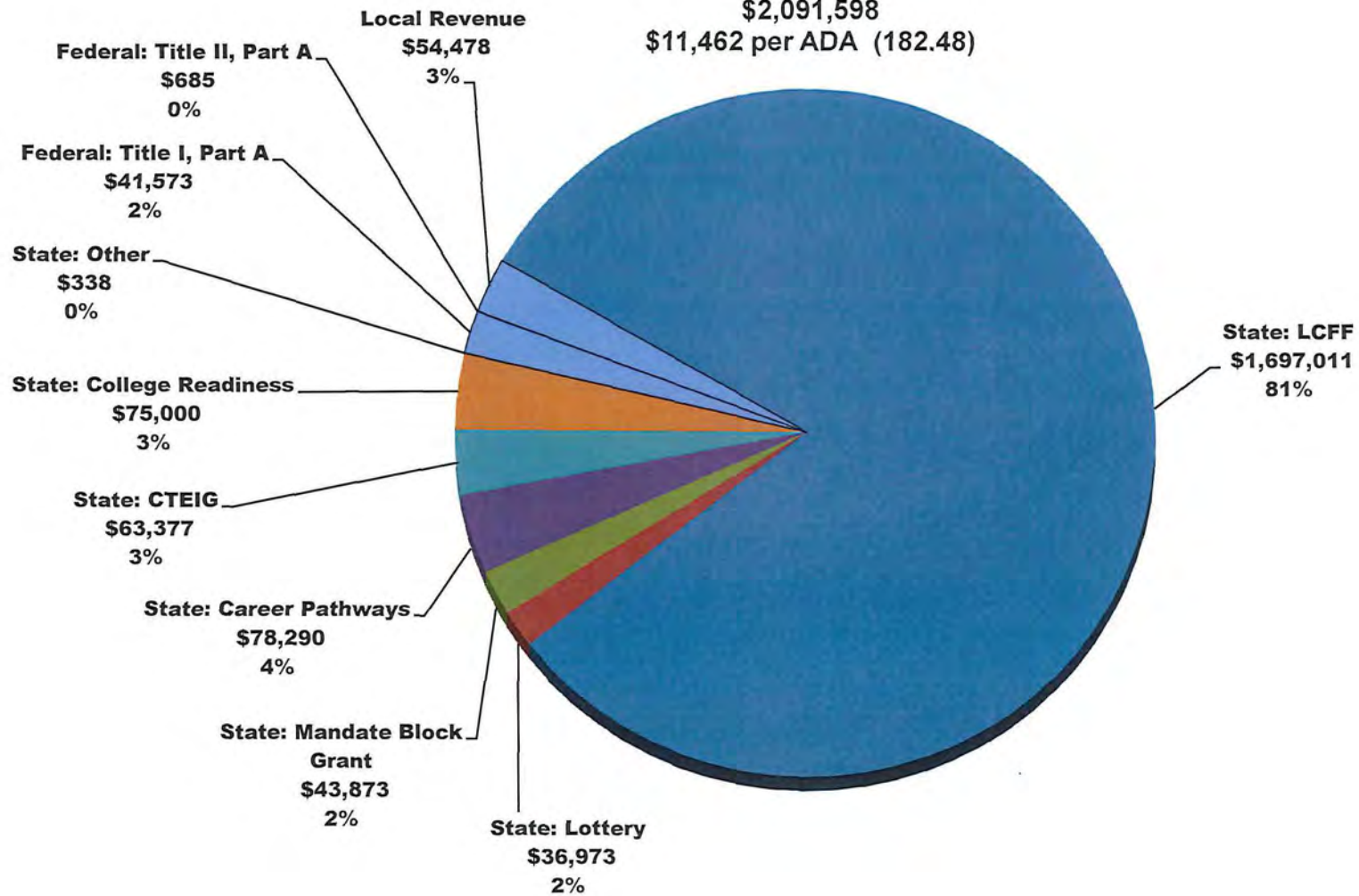
Prepared By:  
Benny Martinez  
Ventura County Schools Business Services Authority  
5189 Verdugo Way  
Camarillo, CA 93012  
Phone: (805) 383-9312 Fax: (805) 383-1973  
e-mail: [benmartinez@vcoe.org](mailto:benmartinez@vcoe.org)

**Architecture, Construction & Engineering Charter High School**  
**2016/17 Unaudited Actuals**  
**Actuals Detail**

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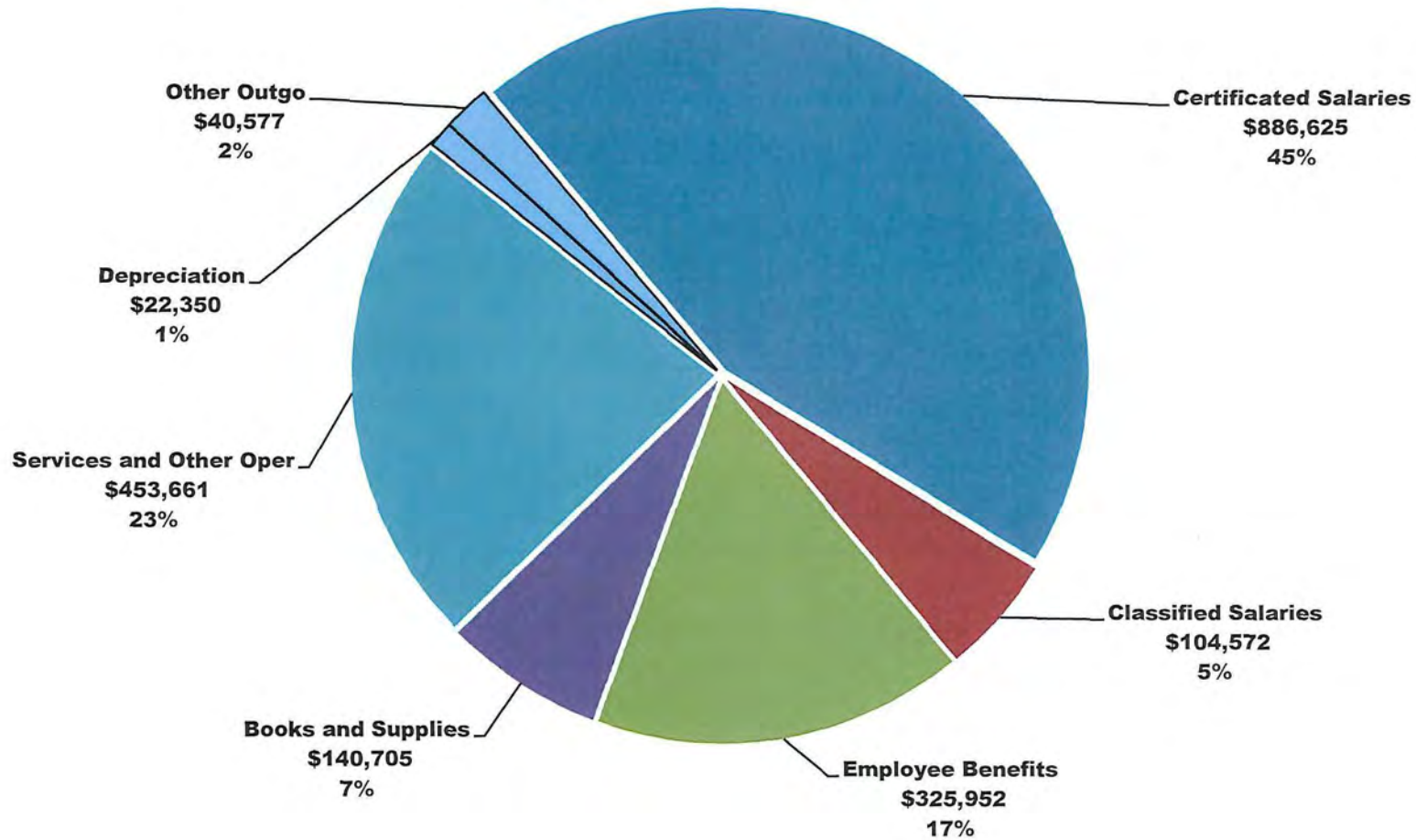
ACE Charter High School  
2016-17 Revenues  
\$2,091,598  
\$11,462 per ADA (182.48)





	A	B	C	H	K	L	M
1	ACE Charter High School						
2	Based on Governor's 2017-18 Budget Proposal						
3				2016/17	2016/17	Estimated vs. Actuals	
4				Estimated	Unaudited	Change	
5	Object	Description	Comments	Actuals	Actuals	Amount	%
6							
7		Revenue Limit Sources					
8	8012	Education Protection Act (Prop 30)		\$ 290,864	\$ 279,418	\$ (11,446)	-3.94%
9	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	2,153	2,153	New
10	8011	Local Control Funding Formula	State Aid	873,892	877,111	3,219	0.37%
11	8011	General Purpose Block Grant	Prior Year Adjustment	-	(32,672)	(32,672)	New
12	8096	In Lieu	OUHSD	530,085	540,482	10,397	1.96%
13	8096	In Lieu	Prior Year Adjustment	-	30,519	30,519	New
14		Total Revenue Limit Sources		\$1,694,841	\$1,697,011	\$ 2,170	0.13%
15		Federal Sources					
16	8290	Title I, Part A		\$ 40,786	\$ 41,573	\$ 787	1.93%
17	8290	Title II, Part A		-	685	685	New
18	8290	Title III		-	-	-	0.00%
19		Total Federal Sources		\$ 40,786	\$ 42,258	\$ 1,472	3.61%
20		Other State Revenue					
21	8550	Mandate Block Grant	Prior Year ADA x \$42	\$ 7,182	\$ 7,182	\$ -	0.00%
22	8550	One-time Mandated Costs Claims	\$214 x P/Y ADA	36,596	36,691	95	0.26%
23	8560	Unrestricted Lottery	181.84 ADA x 1.04446 @ \$143.05	27,445	27,179	(266)	-0.97%
24	8560	Unrestricted Lottery	Prior Year Adjustment	-	592	592	New
25	8560	Restricted Lottery	181.84 ADA x 1.04446 @ \$44.73	8,577	8,499	(78)	-0.91%
26	8560	Restricted Lottery	Prior Year Adjustment	-	703	703	New
28	8590	Other State Revenue	CTEIG 6387	56,361	63,377	7,016	12.45%
30	8590	Other State Revenue	College Readiness Block Grant 7338	75,000	75,000	-	0.00%
32	8590	Other State Revenue	Misc	-	338	338	New
33		Total Other State Revenue		\$ 211,161	\$ 219,561	\$ 8,400	3.98%
34		Other Local Revenue					
35	8660	Interest	.90% Interest Rate	\$ 1,500	\$ 3,442	\$ 1,942	129.47%
36	8677	Other Local Revenue	VC Innovates Grant 6382	49,717	19,064	(30,653)	-61.65%
37	8677	Other Local Revenue	River Oaks Career Pathway Grant 6382	58,889	59,226	337	0.57%
38	8677	Other Local Revenue	VCOE Supervisor Stipend	1,475	1,475	-	0.00%
39	8699	Other Local Revenue	Misc (Restitution, Skool Live Kiosk) 0000	475	735	260	54.74%
40	8699	Other Local Revenue	Parent Teacher Committee 9079	7,474	9,733	2,259	30.22%
41	8699	Other Local Revenue	Fundraising/Donations 9081	1,969	22,663	20,694	1050.99%
42	8699	Other Local Revenue	Robotics Program 9082	4,000	4,307	307	7.68%
43	8699	Other Local Revenue	Student Scholarships	-	400	400	New
44	8699	Other Local Revenue	Vista Real Contract	11,223	11,223	-	0.00%
45	8699	Other Local Revenue	Microsoft Vouchers 9150	-	500	500	New
47		Total Other Local Revenue		\$ 136,722	\$ 132,768	\$ (3,954)	-2.89%
48		TOTAL REVENUES		\$2,083,510	\$2,091,598	\$ 8,088	0.39%

ACE Charter High School  
2016-17 Expenditures  
\$1,974,442  
\$10,820 per ADA (182.48)





	A	B	C	H	K	L	M
1	ACE Charter High School						
2	Based on Governor's 2017-18 Budget Proposal						
3	Object	Description	Comments	2016/17 Estimated Actuals	2016/17 Unaudited Actuals	Estimated vs. Actuals Change	
4						Amount	%
5							
6							
6		<b>Certificated Salaries</b>					
7	1100	Teachers	10.08 FTE Teachers	\$ 647,822	\$ 645,328	\$ (2,494)	-0.38%
8	1110	Teachers - Substitutes	Teacher Subs	11,084	13,905	2,821	25.45%
9	1130	Teacher Stipends	BTSA Stipends	1,475	1,475	-	0.00%
10	1140	Extra Duty	ASB, Robotics, Advisor, Intern, After-school, CELDT	15,000	20,943	5,943	39.62%
11	1200	Certificated Support Salaries	1.00 FTE Counselor	75,316	75,316	-	0.00%
12	1300	Administration	1.00 FTE Principal (Vista Real Summer School)	129,658	129,658	-	0.00%
13							
14		<b>Total Certificated Salaries</b>		<b>\$ 880,355</b>	<b>\$ 886,625</b>	<b>\$ 6,270</b>	<b>0.71%</b>
15		<b>Classified Salaries</b>					
18	2400	Clerical and Office	1.00 FTE Executive Assistant, 1.00 FTE Admin Assistant	104,624	104,572	(52)	-0.05%
19	2400	Clerical and Office	Clerical Sub Hours	-	-	-	0.00%
20							
21		<b>Total Classified Salaries</b>		<b>\$ 104,624</b>	<b>\$ 104,572</b>	<b>\$ (52)</b>	<b>-0.05%</b>
22		<b>Benefits</b>					
23	3100	STRS (Retirement)	12.580%	\$ 111,926	\$ 110,160	\$ (1,766)	-1.58%
24	3200	PERS (Retirement)	13.888%	14,051	13,740	(311)	-2.21%
25	3301	Medicare	1.45%	12,576	12,722	146	1.16%
26	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,657	7,653	(4)	-0.05%
27	3401	Other State Revenue	\$12,652 per full-time employee	133,859	133,472	(387)	-0.29%
28	3402	Health and Welfare	\$12,652 per full-time employee	25,304	25,304	-	0.00%
29	3500	State Unemployment Insurance	0.05%	483	483	-	0.00%
30	3600	Workers' Compensation	2.257%	22,447	22,418	(29)	-0.13%
31	3900	Other Benefits	Moving Reimbursement	-	-	-	0.00%
32		<b>Total Benefits</b>		<b>\$ 328,303</b>	<b>\$ 325,952</b>	<b>\$ (2,351)</b>	<b>-0.72%</b>
33		<b>Books and Supplies</b>					
34	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 9,483	\$ 6,481	\$ (3,002)	-31.66%
35	4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, Other Instructional Supplies include lottery) 0000	29,514	13,878	(15,636)	-52.98%
36	4300	Materials and Supplies	First Aid Supplies 3140	500	-	(500)	-100.00%
37	4300	Materials and Supplies	School Administration 2700	6,333	5,027	(1,306)	-20.62%
38	4300	Materials and Supplies	VC Innovates Grant 6382	8,993	8,993	-	0.00%



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4						Amount	%
5							
39	4300	Materials and Supplies	ROA Career Pathway Grant 6382	10,300	10,535	235	2.28%
40	4300	Materials and Supplies	Chromebooks 0709	-	-	-	0.00%
41	4300	Materials and Supplies	CTEIG 6387	32,442	36,434	3,992	12.31%
42	4300	Materials and Supplies	College Readiness Block Grant 7338	685	632	(53)	-7.74%
44	4300	Materials and Supplies	Maintenance and Operations 8100	2,683	1,265	(1,418)	-52.85%
47	4300	Materials and Supplies	Donation Account 9081	275	299	24	8.73%
48	4300	Materials and Supplies	Robotics Program 9082	2,906	1,062	(1,844)	-63.45%
49	4300	Materials and Supplies	Microsoft Vouchers 9150	-	260	260	New
50	4319	Materials and Supplies	Title 1 - Undesignated	-	-	-	0.00%
51	4319	Materials and Supplies	California Clean Energy 6230 - Undesignated	66,780	-	(66,780)	-100.00%
52	4319	Materials and Supplies	VC Innovates Grant 6382 - Undesignated	32,760	-	(32,760)	-100.00%
53	4319	Materials and Supplies	College Readiness Block Grant 7338- Undesignated	47,393	-	(47,393)	-100.00%
54	4400	Non-capitalized Equipment	VC Innovates Grant 6382	3,020	3,020	-	0.00%
55	4400	Non-capitalized Equipment	River Oaks Career Pathway Grant 6382	30,786	30,786	-	0.00%
56	4400	Non-capitalized Equipment	CTEIG 6387	14,312	14,312	-	0.00%
58	4400	Non-capitalized Equipment	AED PAD	1,303	1,302	(1)	-0.08%
59	4400	Non-capitalized Equipment	Promethean Active Panel - 9079	4,962	4,962	-	0.00%
60	4400	Non-capitalized Equipment	Science classroom door & refrigerator 2700/8100	1,457	1,457	-	0.00%
63		<b>Total Books and Supplies</b>		<b>\$ 306,887</b>	<b>\$ 140,705</b>	<b>\$ (166,182)</b>	<b>-54.15%</b>
64		<b>Other Services and Operating</b>					
65	5100	Transportation	Transportation	\$ 108,000	\$ 88,323	\$ (19,677)	-18.22%
66		<b>Transportation - Subagreements</b>		<b>\$ 108,000</b>	<b>\$ 88,323</b>	<b>\$ (19,677)</b>	<b>-18.22%</b>
67							
68	5200	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%
69	5210	Travel and Conference	Admin Staff Mileage 2700	522	63	(459)	-87.93%
70	5220	Travel and Conference	Admin Staff Development	1,840	595	(1,245)	-67.66%
71	5220	Travel and Conference	Instructional Staff Development (includes 3110)	5,308	2,415	(2,893)	-54.50%
72	5220	Travel and Conference	Instructional Staff Development 0709	1,022	637	(385)	-37.67%
73	5220	Travel and Conference	ROA Career Pathway Grant 6382	8,989	9,091	102	1.13%
74	5220	Travel and Conference	VC Innovates Grant 6382	2,750	3,331	581	21.13%



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4						Amount	%
5	5220	Travel and Conference	CTEIG 6387	1,072	1,072	-	0.00%
6	5220	Travel and Conference	College Readiness 7338 (International Baccalaureate)	6,135	6,318	183	2.98%
7		<b>Total Travel and Conference</b>		<b>\$ 28,838</b>	<b>\$ 24,722</b>	<b>\$ (4,116)</b>	<b>-14.27%</b>
8	5300	Dues and Memberships	CCSA, CAWEE	\$ 1,096	1,005	\$ (91)	-8.30%
9		<b>Total Dues and Memberships</b>		<b>\$ 1,096</b>	<b>\$ 1,005</b>	<b>\$ (91)</b>	<b>-8.30%</b>
10	5400	Insurance	Student Laptop Insurance 9079/0060	\$ 9,211	\$ 8,755	\$ (456)	-4.95%
11	5450	Insurance	Liability Insurance	8,008	8,043	35	0.44%
12		<b>Total Insurance</b>		<b>\$ 17,219</b>	<b>\$ 16,798</b>	<b>\$ (421)</b>	<b>-2.44%</b>
13	5710	Materials and Supplies	Computer Lease 7405	\$ -	\$ -	\$ -	0.00%
14		<b>Total Transfer of Direct Costs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
15	5600	Lease	Copier Lease	\$ 9,393	\$ 9,012	\$ (381)	-4.06%
16	5600	Facilities	Facility Maintenance	-	567	567	New
17	5600	Facilities	Facility Rent	86,283	75,812	(10,471)	-12.14%
18	5600	Equipment Repairs	Equipment Repairs	1,044	476	(568)	-54.41%
19		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 96,720</b>	<b>\$ 85,867</b>	<b>\$ (10,853)</b>	<b>-11.22%</b>
20	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 7,417	\$ 7,551	\$ 134	1.81%
21	5800	Professional Services	Courier Services/TS Laptop Services 2700	1,200	1,193	(7)	-0.58%
22	5800	Professional Services	Oversight Fee 1%	16,948	16,970	22	0.13%
23	5800	Professional Services	Technology Services 1000-OTEC	11,957	-	(11,957)	-100.00%
24	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	10,765	8,750	(2,015)	-18.72%
25	5800	Professional Services	WASC/College Board 2700	700	920	220	31.43%
26	5800	Professional Services	Technology Services 0060 OTEC	12,113	(12,050)	(24,163)	-199.48%
27	5800	Professional Services	Maintenance 8100	1,875	-	(1,875)	-100.00%
28	5800	Professional Services	Instructional Services 1000	7,110	1,446	(5,664)	-79.66%
29	5800	Professional Services	Project Lead the Way ROA 6382 (0000 starting 2017-18)	4,472	4,472	-	0.00%
30	5800	Professional Services	College Readiness Block Gran (IB Program/Study Smart Tutors) 7338	20,787	20,787	-	0.00%
31	5800	Professional Services	Home to School Transportation 0000	-	-	-	0.00%
32	5800	Professional Services	Career Pathway Grant ROA	4,342	4,342	-	0.00%



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4						Amount	%
5							
105	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	3,684	4,199	515	13.98%
107	5800	Professional Services	CTEIG 6387	6,741	7,031	290	4.30%
108	5800	Professional Services	Board/STRS 7100	-	15	15	New
109	5800	Professional Services	Donations 9081	2,688	2,687	(1)	-0.04%
110	5800	Professional Services	Robotics Program 9082	9,200	9,200	-	0.00%
111	5800	Professional Services	Gene Haas Scholarships 9083	-	400	400	New
113	5800	Professional Services	Microsoft Vouchers 9150	-	240	240	New
114	5800	Professional Services	Food Cost 9531 (Rio School District)	13,693	11,437	(2,256)	-16.48%
115	5800	Professional Services	VC Innovates Grant 6382	255	255	-	0.00%
116	5800	Professional Services	Parent Teacher Committee 9079	1,153	1,153	-	0.00%
117	5801	Professional Services	Audit Cost	8,800	7,145	(1,655)	-18.81%
118	5803	Professional Services	BSA Fees	131,408	132,221	813	0.62%
119	5804	Professional Services	TB Test & fingerprints	376	212	(164)	-43.62%
120	5805	Professional Services	Field Trips - Additional Transportation Costs	5,882	4,939	(943)	-16.03%
121	5805	Professional Services	VC Innovates Transportation 6382	1,374	1,374	-	0.00%
122	5805	Professional Services	CTEIG 6387	1,794	1,794	-	0.00%
123	5899	Professional Services	Legal	-	-	-	0.00%
124							
125		<b>Total Professional Services</b>		<b>\$ 286,734</b>	<b>\$ 238,683</b>	<b>\$ (48,051)</b>	<b>-16.76%</b>
126	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 2,087	\$ 1,714	\$ (373)	-17.87%
127	5902	Communication	Internet	3,560	(3,482)	(7,042)	-197.81%
128	5903	Communication	Postage	500	31	(469)	-93.80%
129		<b>Total Communication</b>		<b>\$ 6,147</b>	<b>\$ (1,737)</b>	<b>\$ (7,884)</b>	<b>-128.26%</b>
130		<b>Total Other Services and Operating</b>		<b>\$ 544,754</b>	<b>\$ 453,661</b>	<b>\$ (91,093)</b>	<b>-16.72%</b>
131		<b>Depreciation</b>					
132	6900	Depreciation	Computer Lease (Capital Lease)	\$ 22,350	\$ 22,350	\$ -	0.00%
133		<b>Total Equip. and Depr.</b>		<b>\$ 22,350</b>	<b>\$ 22,350</b>	<b>\$ -</b>	<b>0.00%</b>
134		<b>Other Outgo</b>					
135	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 27,874	\$ 40,352	\$ 12,478	44.77%
136	7438	Interest	Computer Lease Interest	225	225	-	0.00%
137		<b>Total Equip. and Depr.</b>		<b>\$ 28,099</b>	<b>\$ 40,577</b>	<b>\$ 12,478</b>	<b>44.41%</b>
138		<b>TOTAL EXPENDITURES</b>		<b>\$2,215,372</b>	<b>\$1,974,442</b>	<b>\$ (240,930)</b>	<b>-10.88%</b>



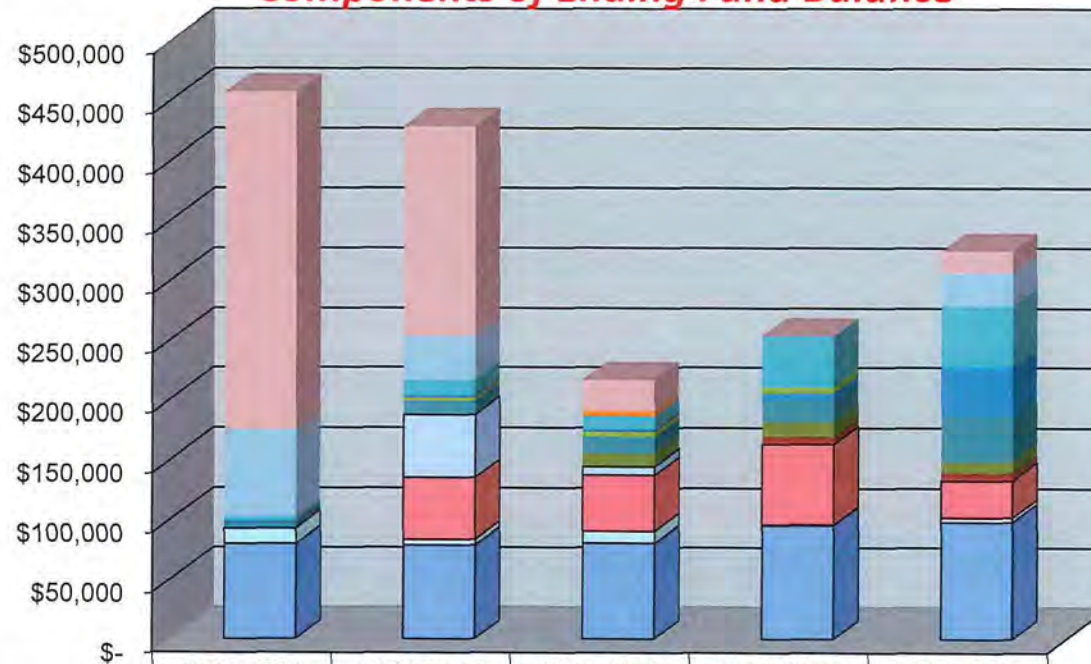
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3						Estimated vs. Actuals Change		
4								
5	Object	Description	2016/17 Estimated Actuals	2016/17 Unaudited Actuals	Amount	%		
6		REVENUES:						Enrollment/ADA - 2016-17: 193/182.48, 2017-18: 220/204.60, 2018-19: 230/213.90, 2019-20: 235/218.55
7	8010-8099	Revenue Limit Sources	\$ 1,694,841	\$ 1,697,011	\$ 2,170	0.13%		Local Control Funding Formula 16/17: GAP 56.08%, 17/18: GAP 43.19%, 18/19: GAP 39.12%, 19/20 GAP 41.60%
8	8100-8299	Federal Revenue	40,786	42,258	1,472	3.61%		
9	8300-8599	Other State	211,161	219,561	8,400	3.98%		
10	8600-8799	Other Local	136,722	132,768	(3,954)	-2.89%		
11		TOTAL REVENUES	\$ 2,083,510	\$ 2,091,598	\$ 8,088	0.39%		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 880,355	\$ 886,625	\$ 6,270	0.71%		Teacher FTE - 2016-17: 10.08, 2017-18: 11.08, 2018-19: 11.08, 2019-20: 11.08
14	2000-2999	Classified Salaries	104,624	104,572	(52)	-0.05%		Administration Assistants 2.0 FTE
15	3000-3999	Employee Benefits	328,303	325,952	(2,351)	-0.72%		
16	4000-4999	Books and Supplies	306,887	140,705	(166,182)	-54.15%		
17	5000-5999	Services and Other Operating	544,754	453,661	(91,093)	-16.72%		
18	6000-6999	Depreciation	22,350	22,350	-	0.00%		
19	7000-7999	Other Outgo	28,099	40,577	12,478	44.41%		Special Ed Excess Costs/Lease Interest
20		TOTAL EXPENDITURES	\$ 2,215,372	\$ 1,974,442	\$ (240,930)	-10.88%		
21		NET INCREASE/(DECREASE)	\$ (131,862)	\$ 117,156	\$ 249,018	-188.85%		
22	9791	Beginning Balance	253,256	253,256	-	0.00%		
23		ENDING FUND BALANCE	\$ 121,394	\$ 370,412	\$ 249,018	205.13%		
24		COMPONENTS OF ENDING FUND BALANCE						
25	9797	California Clean Energy 6230 (VCOE)	\$ -	\$ 31,224	\$ 31,224	New		
26	9797	Restricted Lottery 6300	1,569	3,505	1,936	123.39%		
27	9797	Educator Effectiveness 6264	6,120	6,120	-	0.00%		
28	9797	College Readiness Block Grant 7338	-	46,012	46,012	New		
29	9797	Prop 39 Depreciation 9062	4,431	39,986	35,555	802.41%		
30	9797	Parent Teacher Committee 9079	7,593	9,852	2,259	29.75%		
31	9797	Fundraising 9081	16,562	37,234	20,672	124.82%		
35	9796	Economic Uncert. (Greater of 5% or \$66K)	85,119	98,722	13,603	15.98%		
36		Economic Uncert. %	3.84%	5.00%	1.16%	30.21%		
37	9790	Unrestricted Lottery 1100	-	27,772	27,772	New		
38	9790	Mandated Cost Block Grant 0060	-	52,005	52,005	New		
39	9790	Undesignated - 0000	-	17,980	17,980	New		
40		ENDING FUND BALANCE	\$ 121,394	\$ 370,412	\$ 249,018	205.13%		





Architecture,  
Construction &  
Engineering

### Components of Ending Fund Balance



	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Undesignated	\$282,257	\$175,841	\$25,245	\$-	\$17,980
Unrestricted Lottery	\$72,716	\$36,838	\$-	\$-	\$27,772
Gene Haas Scholarships	\$-	\$-	\$5,000	\$-	\$-
Mandate Block Grant	\$3,007	\$12,832	\$11,295	\$42,436	\$52,005
Student Body	\$1,177	\$1,177	\$1,177	\$-	\$-
Robotics Program	\$164	\$2,649	\$4,048	\$5,551	\$-
Prop 39 Depreciation	\$-	\$-	\$-	\$5,562	\$39,986
Fundraising	\$4,681	\$11,730	\$13,602	\$17,556	\$37,234
Parent Teacher Committee	\$-	\$-	\$11,397	\$12,739	\$9,852
Educator Effectiveness	\$-	\$-	\$-	\$6,120	\$6,120
Common Core	\$-	\$51,848	\$6,906	\$-	\$-
Cal Clean Energy	\$-	\$51,679	\$47,067	\$66,780	\$31,224
Restricted Lottery	\$12,620	\$4,752	\$9,955	\$784	\$3,505
Economic Uncertainties	\$80,177	\$78,987	\$80,645	\$95,728	\$98,722

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
01	General Fund/County School Service Fund	G	
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		



# Unaudited Actuals Certification

Charter Number: 1126

To the entity that approved the charter school:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed Name: Joseph Clausi Title: Principal

To the County Superintendent of Schools:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2016-17 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Patsy Thomas  
Name

Director of Fiscal Services  
Title

805-385-2560  
Telephone

patsy.thomas@ouhsd.k12.ca.us  
E-mail Address

For Charter School:

Tami Peterson  
Name

Chief Business Official  
Title

805-383-1972  
Telephone

tpeterson@vcoe.org  
E-mail Address



Fund 620  
Charter Schools  
Enterprise Fund

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,697,011.00	1,920,818.00	13.2%
2) Federal Revenue		8100-8299	42,257.61	28,420.00	-32.7%
3) Other State Revenue		8300-8599	219,561.44	57,552.00	-73.8%
4) Other Local Revenue		8600-8799	132,768.57	1,100.00	-99.2%
5) TOTAL, REVENUES			2,091,598.62	2,007,890.00	-4.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	886,625.58	987,115.00	11.3%
2) Classified Salaries		2000-2999	104,571.96	87,253.00	-16.6%
3) Employee Benefits		3000-3999	325,951.91	384,665.00	18.0%
4) Books and Supplies		4000-4999	140,704.72	60,660.00	-56.9%
5) Services and Other Operating Expenses		5000-5999	453,660.36	495,244.00	9.2%
6) Depreciation		6000-6999	22,350.31	4,667.00	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,577.62	28,547.00	-29.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,974,442.46	2,048,151.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,156.16	(40,261.00)	-134.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			117,156.16	(40,261.00)	-134.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	253,255.51	370,411.67	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,255.51	370,411.67	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			253,255.51	370,411.67	46.3%
2) Ending Net Position, June 30 (E + F1e)			370,411.67	330,150.67	-10.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	98,722.00	52,588.00	-46.7%
b) Restricted Net Position		9797	173,933.06	166,203.06	-4.4%
c) Unrestricted Net Position		9790	97,756.61	111,359.61	13.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	392,044.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	197.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	133,171.36		
4) Due from Grantor Government		9290	10,310.30		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	22,201.12		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	69,311.25		
g) Accumulated Depreciation - Equipment		9445	(61,345.10)		
h) Work in Progress		9450	35,555.68		
10) TOTAL, ASSETS			601,546.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	150,506.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	77,023.05		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	3,605.33		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			231,134.97		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 +H2) - (I7 + J2)			370,411.67		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	877,111.00	1,099,869.00	25.4%
Education Protection Account State Aid - Current Year		8012	279,418.00	290,864.00	4.1%
State Aid - Prior Years		8019	(30,519.00)	0.00	-100.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	571,001.00	530,085.00	-7.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,697,011.00</b>	<b>1,920,818.00</b>	<b>13.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	41,573.07	28,420.00	-31.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	684.54	0.00	-100.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,257.61</b>	<b>28,420.00</b>	<b>-32.7%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,873.00	7,664.00	-82.5%
Lottery - Unrestricted and Instructional Materials		8560	36,973.85	40,388.00	9.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	63,376.95	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,337.64	9,500.00	-87.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>219,561.44</b>	<b>57,552.00</b>	<b>-73.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,441.81	1,100.00	-68.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	90,987.79	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	38,338.97	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			132,768.57	1,100.00	-99.2%
<b>TOTAL, REVENUES</b>			2,091,598.62	2,007,890.00	-4.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	681,650.98	783,067.00	14.9%
Certificated Pupil Support Salaries		1200	75,316.68	82,056.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	129,657.92	121,992.00	-5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>886,625.58</b>	<b>987,115.00</b>	<b>11.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,571.96	87,253.00	-16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>104,571.96</b>	<b>87,253.00</b>	<b>-16.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	110,159.75	142,441.00	29.3%
PERS		3201-3202	13,740.12	13,551.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	20,374.81	20,666.00	1.4%
Health and Welfare Benefits		3401-3402	158,776.10	184,212.00	16.0%
Unemployment Insurance		3501-3502	483.30	526.00	8.8%
Workers' Compensation		3601-3602	22,417.83	23,269.00	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>325,951.91</b>	<b>384,665.00</b>	<b>18.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,481.09	9,710.00	49.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,385.88	50,950.00	-35.0%
Noncapitalized Equipment		4400	55,837.75	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,704.72</b>	<b>60,660.00</b>	<b>-56.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	67,521.77	110,160.00	63.1%
Travel and Conferences		5200	24,721.82	10,053.00	-59.3%
Dues and Memberships		5300	1,005.00	1,122.00	11.6%
Insurance		5400-5450	16,797.65	18,055.00	7.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,867.01	99,557.00	15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	259,484.39	250,003.00	-3.7%
Communications		5900	(1,737.28)	6,294.00	-462.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>453,660.36</b>	<b>495,244.00</b>	<b>9.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	22,350.31	4,667.00	-79.1%
<b>TOTAL, DEPRECIATION</b>			<b>22,350.31</b>	<b>4,667.00</b>	<b>-79.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	40,352.00	28,540.00	-29.3%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	225.62	7.00	-96.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>40,577.62</b>	<b>28,547.00</b>	<b>-29.6%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			1,974,442.46	2,048,151.00	3.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,697,011.00	1,920,818.00	13.2%
2) Federal Revenue		8100-8299	42,257.61	28,420.00	-32.7%
3) Other State Revenue		8300-8599	219,561.44	57,552.00	-73.8%
4) Other Local Revenue		8600-8799	132,768.57	1,100.00	-99.2%
5) TOTAL, REVENUES			2,091,598.62	2,007,890.00	-4.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,130,576.48	1,168,673.00	3.4%
2) Instruction - Related Services	2000-2999		439,660.41	430,304.00	-2.1%
3) Pupil Services	3000-3999		204,652.63	240,519.00	17.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		79,390.35	85,484.00	7.7%
8) Plant Services	8000-8999		79,584.97	94,624.00	18.9%
9) Other Outgo	9000-9999	Except 7600-7699	40,577.62	28,547.00	-29.6%
10) TOTAL, EXPENSES			1,974,442.46	2,048,151.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			117,156.16	(40,261.00)	-134.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			117,156.16	(40,261.00)	-134.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	253,255.51	370,411.67	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,255.51	370,411.67	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			253,255.51	370,411.67	46.3%
2) Ending Net Position, June 30 (E + F1e)			370,411.67	330,150.67	-10.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	98,722.00	52,588.00	-46.7%
b) Restricted Net Position		9797	173,933.06	166,203.06	-4.4%
c) Unrestricted Net Position		9790	97,756.61	111,359.61	13.9%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6230		31,223.97	31,223.97
6264		6,120.35	6,120.35
6300		3,505.43	3,411.43
7338		46,011.61	46,011.61
9010		87,071.70	79,435.70
Total, Restricted Net Position		173,933.06	166,203.06

# Average Daily Attendance



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	182.48	181.84	182.48	204.60	204.60	204.60
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	182.48	181.84	182.48	204.60	204.60	204.60
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	182.48	181.84	182.48	204.60	204.60	204.60

# Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00	0.00	0.00	0.00
Work in Progress			0.00	35,555.68	0.00	35,555.68
Total capital assets not being depreciated	0.00	0.00	0.00	35,555.68	0.00	35,555.68
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	69,311.25		69,311.25			69,311.25
Total capital assets being depreciated	69,311.25	0.00	69,311.25	0.00	0.00	69,311.25
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(38,994.79)		(38,994.79)	(22,350.31)		(61,345.10)
Total accumulated depreciation	(38,994.79)	0.00	(38,994.79)	(22,350.31)	0.00	(61,345.10)
Total capital assets being depreciated, net	30,316.46	0.00	30,316.46	(22,350.31)	0.00	7,966.15
Business-type activity capital assets, net	30,316.46	0.00	30,316.46	13,205.37	0.00	43,521.83



# Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	25,051.71		25,051.71		21,446.38	3,605.33	3,605.33
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	25,051.71	0.00	25,051.71	0.00	21,446.38	3,605.33	3,605.33

# Indirect Cost Rate Worksheet



### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

#### A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 0.00
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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#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,317,149.45

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	72,230.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	7,145.28
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	79,375.83
9. Carry-Forward Adjustment (Part IV, Line F)	(1,564.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	77,811.11

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,109,357.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	439,660.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	137,130.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	14.52
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,641.88
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)	75,811.84
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,764,616.93

**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)

4.50%

**D. Preliminary Proposed Indirect Cost Rate**

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

4.41%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	79,375.83
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,356.33)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A3, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.51%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.51%) times Part III, Line B18); zero if positive	(1,564.72)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,564.72)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.41%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-782.36) is applied to the current year calculation and the remainder (\$-782.36) is deferred to one or more future years:	4.45%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-521.57) is applied to the current year calculation and the remainder (\$-1,043.15) is deferred to one or more future years:	4.47%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,564.72)

Approved indirect cost rate: 4.51%  
Highest rate used in any program: 4.51%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
62	4035	655.00	29.54	4.51%
62	6387	60,642.00	2,734.95	4.51%
62	7338	27,737.43	1,250.96	4.51%



# Lottery Report

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		784.30	784.30
2. State Lottery Revenue	8560	27,771.63		9,202.22	36,973.85
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		27,771.63	0.00	9,986.52	37,758.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		6,481.09	6,481.09
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	6,481.09	6,481.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	27,771.63	0.00	3,505.43	31,277.06
<b>D. COMMENTS:</b>					

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

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

# Form NCMOE



Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,974,442.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	43,375.13
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	22,350.31
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	225.62
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	59,225.76
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				81,801.69
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,849,265.64



Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		181.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,169.74
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,837,918.50	10,766.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,837,918.50	10,766.32
B. Required effort (Line A.2 times 90%)	1,654,126.65	9,689.69
C. Current year expenditures (Line I.E and Line II.B)	1,849,265.64	10,169.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

PCRAF

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	439,660.41	0.00	3,773.13	75,811.84	92,521.77
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>	<b>Description</b>						
0001	Pre-Kindergarten						
1110	Regular Education, K-12		10.08		12.57	12.57	12.57
3100	Alternative Schools						
3200	Continuation Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)						
6000	ROC/P						
<b>Other Goals</b>	<b>Description</b>						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
<b>Other Funds</b>	<b>Description</b>						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
<b>C. Total Allocation Factors</b>	0.00	0.00	10.08	0.00	12.57	12.57	12.57



PCR

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

56 72546 0120634  
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6	
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00	
1110	Regular Education, K–12	995,518.63	611,767.15	1,607,285.78	69,235.15		1,676,520.93	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Career Technical Education	176,525.95	0.00	176,525.95	7,604.00		184,129.95	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
4760	Bilingual	0.00	0.00	0.00	0.00		0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
<b>Other Goals</b>								
7110	Nonagency - Educational	59,225.76	0.00	59,225.76	2,551.20		61,776.96	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
<b>Other Costs</b>								
----	Food Services					11,437.00	11,437.00	
----	Enterprise					0.00	0.00	
----	Facilities Acquisition & Construction					0.00	0.00	
----	Other Outgo					40,577.62	40,577.62	
<b>Other Funds</b>								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,231,270.34	611,767.15	1,843,037.49	79,390.35	52,014.62	1,974,442.46	



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

56 72546 0120634  
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	894,824.77	0.00	0.00	0.00	100,693.86	0.00	0.00			0.00	0.00	995,518.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	176,525.95	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	176,525.95
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	59,225.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,225.76
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		1,130,576.48	0.00	0.00	0.00	100,693.86	0.00	0.00	0.00	0.00	0.00	0.00	1,231,270.34

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2016-17  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

56 72546 0120634  
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	439,660.41	79,584.97	92,521.77	611,767.15
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		439,660.41	79,584.97	92,521.77	611,767.15



<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	14.52
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	7,145.28
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	72,230.55
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5 Total Central Administration Costs in General Fund and Charter Schools Funds	79,390.35
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,231,270.34
2 Total Allocated Costs (from Form PCR, Column 2, Total)	611,767.15
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,843,037.49
<b>C. Direct Charged Costs in Other Funds</b>	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	1,843,037.49
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	4.31%

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

56 72546 0120634  
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	11,437.00				11,437.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				40,577.62	40,577.62
<b>Total Other Costs</b>	11,437.00	0.00	0.00	40,577.62	52,014.62

# Technical Review Checks

SACS2017ALL Financial Reporting Software - 2017.2.0  
8/17/2017 4:37:31 PM

56-72546-0120634

Unaudited Actuals  
2016-17 Unaudited Actuals  
Technical Review Checks  
Architecture, Construction & Engineering Charter High  
Oxnard Union High

Ventura County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>



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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

through 73.

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	5900	-1,737.28

Explanation: The negative balance in this object relates to a 2015-16 liability that was set-up to be paid but was not expended.

62	9010	6900	-13,205.37
----	------	------	------------

Explanation: Our auditing firm requested that we use a restricted local resource to account for depreciation in the Prop 39 California Clean Energy Grant. For this reason, a negative depreciation adjustment was recorded in this resource to set-aside ending balance for future depreciation.

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

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
62	9010	8100	-34,424.43

Explanation: Our auditing firm requested that we use a restricted local resource to account for depreciation in the Prop 39 California Clean Energy Grant. For this reason, a negative depreciation adjustment was recorded in this function to set-aside ending balance for future depreciation.

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## **SUPPLEMENTAL CHECKS**

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

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

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

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

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

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

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

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%  
Explanation: Costs have been recorded correctly.

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

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

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

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

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



Board and Superintendent  
(Form ICR, Part III, Line B7) 14.52

Other General Administration, less portion charged to restricted  
resources or specific goals  
(Form ICR, Part III, Line A1) 72,230.55  
Ratio is 0.02%

Explanation: Costs have been recorded correctly.

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

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

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

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

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the  
prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must  
be provided. PASSED

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

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

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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Unaudited Actuals  
2017-18 Budget  
Technical Review Checks  
Architecture, Construction & Engineering Charter High  
Oxnard Union High

Ventura County

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

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

### **IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

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should be corrected before an official export is completed.

PASSED

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

PASSED

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

PASSED

Checks Completed.