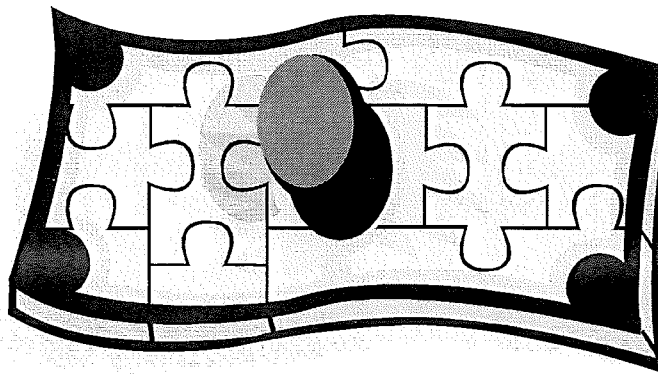


# **ACE CHARTER HIGH SCHOOL**



2013-2014

**UNAUDITED  
ACTUALS**

## Architecture, Construction & Engineering Charter High School

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



### 2013/2014 Unaudited Actuals

#### Actual Detail

Prepared By:  
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***Architecture, Construction & Engineering Charter High School***  
***2013/2014 Unaudited Actuals***  
***Actual Detail***

***Table of Contents***

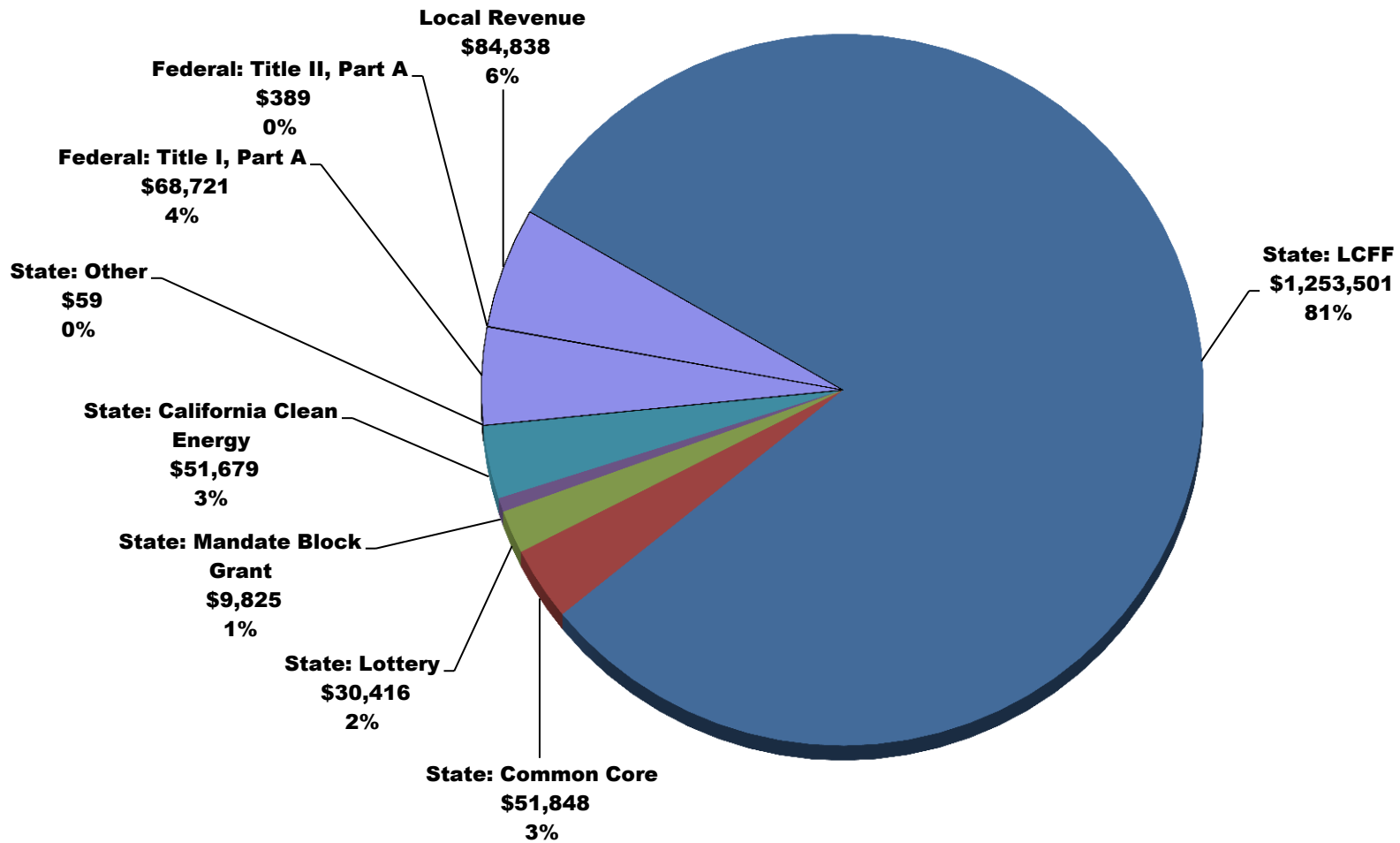
	<b>PAGE</b>
Revenue Detail . . . . .	3-4
Expenditure Detail . . . . .	5-8
Budget Summary . . . . .	9
Components of Ending Balance . . . . .	10

# ACE Charter High School

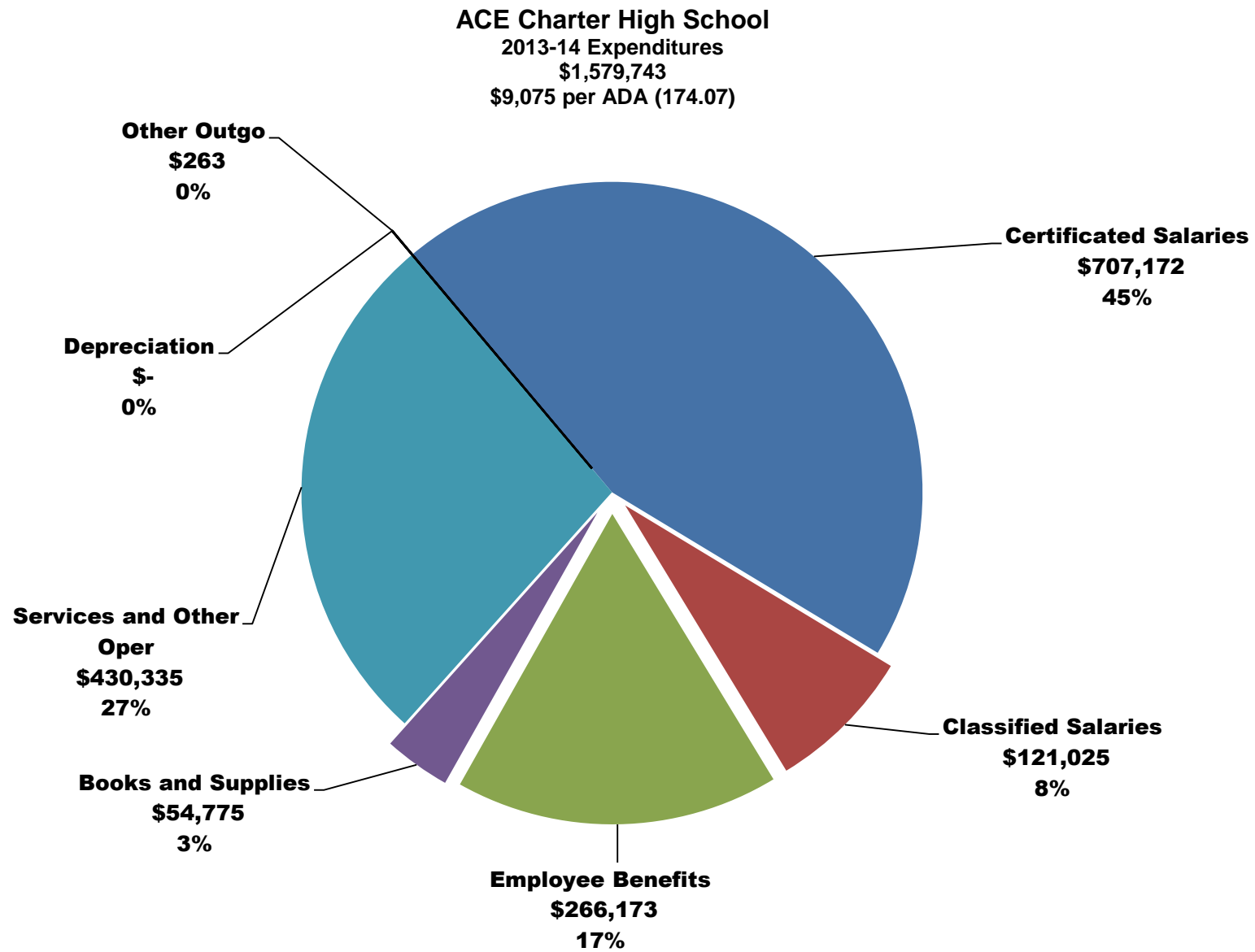
2013-14 Revenues

\$1,551,276

\$8,912 per ADA (174.07)



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1	Architecture, Construction, Engineering (ACE) Charter High School									
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3									Actuals vs. Estimated Changes	
4										
5	<b>Object</b>	<b>Description</b>	<b>Comments</b>	<b>2013/14 Adopted</b>	<b>2013/14 1st Interim</b>	<b>2013/14 2nd Interim</b>	<b>2013/14 Estimated Actuals</b>	<b>2013/4 Unaudited Actuals</b>	<b>Amount</b>	<b>%</b>
6										
7		<b>Revenue Limit Sources</b>								
8	8015	General Purpose Block Grant	Replaced by LCFF	\$ 175,116	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
9	8015	General Purpose Block Grant	Prior Year Adjustment	-	-	-	-	(8,307)	(8,307)	New
10	8012	Education Protection Act (Prop 30)		279,587	259,390	259,390	197,146	225,456	28,310	14.36%
11	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	-	1,694	1,694	New
12	8011	Local Control Funding Formula - 44.32% Unduplicated Students	Enrollment - 13/14: 185, 14/15: 225, 15/16: 225, 16/17: 225	-	443,027	403,959	620,729	599,929	(20,800)	-3.35%
13	8096	In Lieu	OUHSD	583,589	575,647	575,647	430,267	428,818	(1,449)	-0.34%
14	8096	In Lieu	Prior Year Adjustment	-	-	-	-	5,911	5,911	New
15		<b>Total Revenue Limit Sources</b>		<b>\$ 1,038,292</b>	<b>\$ 1,278,064</b>	<b>\$ 1,238,996</b>	<b>\$ 1,248,142</b>	<b>\$ 1,253,501</b>	<b>\$ 5,359</b>	<b>0.43%</b>
16		<b>Federal Sources</b>								
17	8290	Title I, Part A		\$ 89,004	\$ 89,004	\$ 89,004	\$ 88,122	\$ 68,721	\$ (19,401)	-22.02%
18	8290	Title II, Part A		1,583	1,583	736	736	389	(347)	-47.15%
19										
20		<b>Total Federal Sources</b>		<b>\$ 90,587</b>	<b>\$ 90,587</b>	<b>\$ 89,740</b>	<b>\$ 88,858</b>	<b>\$ 69,110</b>	<b>\$ (19,748)</b>	<b>-22.22%</b>
21		<b>Other State Revenue</b>								
22	8550	Mandate Block Grant	Prior Year ADA x \$42	\$ 3,007	\$ 9,825	\$ 9,825	\$ 9,825	\$ 9,825	\$ -	0.00%
23	8560	Unrestricted Lottery	173.54 ADA x 1.04446 @ \$124.00	21,560	22,283	22,283	22,447	22,625	178	0.79%
24	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	-	958	958	New
25	8560	Restricted Lottery	173.54 ADA x 1.04446 @ \$30.00	5,216	5,391	5,391	5,431	5,611	180	3.31%
26	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	-	1,222	1,222	New
27	8590	Common Core		66,588	51,848	51,848	51,848	51,848	-	0.00%
28	8590	Categorical Block Grant	Replaced by LCFF	-	-	-	-	-	-	0.00%
29	8590	Economic Impact Aid (EIA)	Replaced by LCFF	28,938	-	-	-	-	-	0.00%
30	8590	Supplemental Cat Grant	Replaced by LCFF	21,142	-	-	-	-	-	0.00%
31	8590	Supplemental Cat Grant	Prior Year Adjustment	-	-	-	-	(60)	(60)	New
32	8590	California Clear Energy Grant		-	-	-	-	51,679	51,679	New
33	8590	Other State Revenue	Misc	-	-	-	-	119	119	New
34		<b>Total Other State Revenue</b>		<b>\$ 146,451</b>	<b>\$ 89,347</b>	<b>\$ 89,347</b>	<b>\$ 89,551</b>	<b>\$ 143,827</b>	<b>\$ 54,276</b>	<b>60.61%</b>
35		<b>Other Local Revenue</b>								
36	8634	Food Service Sales	Food Service Sales 9531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
37	8660	Interest	.90% Interest Rate	1,283	1,283	1,283	1,800	2,316	516	28.67%
38	8677	Interagency Income	BTSA Stipends 0000	-	-	-	1,770	3,345	1,575	88.98%
39	8699	Other Local Revenue	Misc (Restitution, etc.) 0000	-	-	-	-	81	81	New
40	8699	Other Local Revenue	Fundraising/Donations 9081	-	250	1,888	5,138	8,048	2,910	56.64%
41	8699	Other Local Revenue	Student Body 9080	-	-	-	-	-	-	0.00%
42	8699	Other Local Revenue	Robotics Program 9082	-	-	2,000	14,535	14,635	100	0.69%
43	8699	ROP Contracts	Evening classes	-	-	-	-	-	-	0.00%
44	8699	ROP Contracts	33% reimbursement	54,395	56,633	56,633	56,633	56,413	(220)	-0.39%
45		<b>Total Other Local Revenue</b>		<b>\$ 55,678</b>	<b>\$ 58,166</b>	<b>\$ 61,804</b>	<b>\$ 79,876</b>	<b>\$ 84,838</b>	<b>\$ 4,962</b>	<b>6.21%</b>
46		<b>TOTAL REVENUES</b>		<b>\$ 1,331,008</b>	<b>\$ 1,516,164</b>	<b>\$ 1,479,887</b>	<b>\$ 1,506,427</b>	<b>\$ 1,551,276</b>	<b>\$ 44,849</b>	<b>2.98%</b>



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4									Amount	%
5										
6										
		<b>Certificated Salaries</b>								
7	1100	Teachers	10.46 FTE Teachers	\$ 540,445	\$ 537,107	\$ 537,406	\$ 539,109	\$ 542,857	\$ 3,748	0.70%
8	1110	Teachers - Substitutes	Teacher Subs	10,490	10,490	10,490	13,290	14,896	1,606	12.08%
9	1130	Teacher Stipends	BTSA Stipends	-	-	-	1,650	3,225	1,575	95.45%
10	1140	Extra Duty		-	-	-	-	75	75	New
11	1200	Certificated Support Salaries	.80 FTE Counselor	-	29,671	29,671	29,671	29,969	298	1.00%
12	1300	Administration	1.00 FTE Principal	113,000	116,027	116,027	116,027	116,150	123	0.11%
13										
14		<b>Total Certificated Salaries</b>		<b>\$ 663,935</b>	<b>\$ 693,295</b>	<b>\$ 693,594</b>	<b>\$ 699,747</b>	<b>\$ 707,172</b>	<b>\$ 7,425</b>	<b>1.06%</b>
15		<b>Classified Salaries</b>								
16	2100	Instructional Aides	.00 FTE Paraeducator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
17	2300	Administration		-	-	-	-	-	-	0.00%
18	2400	Clerical and Office	1.00 FTE Executive Assistant, 1.00 FTE Admin Assistant	100,456	100,456	100,456	100,456	97,482	(2,974)	-2.96%
19	2900	Other Classified	1.00 FTE Campus Assistant	24,454	24,466	24,466	23,965	23,543	(422)	-1.76%
20										
21		<b>Total Classified Salaries</b>		<b>\$ 124,910</b>	<b>\$ 124,922</b>	<b>\$ 124,922</b>	<b>\$ 124,421</b>	<b>\$ 121,025</b>	<b>\$ (3,396)</b>	<b>-2.73%</b>
22		<b>Benefits</b>								
23	3100	STRS (Retirement)	8.250%	\$ 53,481	\$ 57,197	\$ 57,222	\$ 57,729	\$ 57,837	\$ 108	0.19%
24	3200	PERS (Retirement)	11.422%	13,606	13,607	13,607	13,549	13,581	32	0.24%
25	3301	Medicare	1.45%	9,283	9,739	9,856	9,911	10,119	208	2.10%
26	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	8,872	8,914	8,914	8,875	8,615	(260)	-2.93%
27	3401	Health and Welfare	\$11,247 per full-time employee	117,906	119,745	117,402	121,077	121,076	(1)	0.00%
28	3402	Health and Welfare	\$11,247 per full-time employee	33,741	33,741	33,741	33,741	33,741	-	0.00%
29	3500	State Unemployment Insurance	0.05%	379	394	398	400	1,301	901	225.25%
30	3600	Workers' Compensation	2.134%	16,763	17,510	17,517	17,638	17,725	87	0.49%
31	3900	Other Benefits	Moving Reimbursement	-	-	2,178	2,178	2,178	-	0.00%
32		<b>Total Benefits</b>		<b>\$ 254,031</b>	<b>\$ 260,847</b>	<b>\$ 260,835</b>	<b>\$ 265,098</b>	<b>\$ 266,173</b>	<b>\$ 1,075</b>	<b>0.41%</b>
33		<b>Books and Supplies</b>								
34	4100	Textbooks	Chemistry, Spanish/English Workbooks , Core Literature	\$ 15,000	\$ 15,000	\$ 12,731	\$ 5,692	1,274	\$ (4,418)	-77.62%
35	4200	Other Books		-	-	-	-	-	-	0.00%
36	4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, English Books, Science Supplies, Other Instructional Supplies)	22,471	22,471	25,790	32,071	37,713	5,642	17.59%
37	4300	Materials and Supplies	Title 1, Part A (Accelerated Math) 3010	2,400	2,400	2,400	2,400	165	(2,235)	-93.13%
38	4300	Materials and Supplies	Board Supplies 7100	-	-	-	-	-	-	0.00%
39	4300	Materials and Supplies	First Aid Supplies 3140	500	500	500	500	-	(500)	-100.00%
40	4300	Materials and Supplies	School Administration 2700	8,926	8,926	7,926	5,926	4,927	(999)	-16.86%

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41	4300	Materials and Supplies	General Administration	-	-	-	-	-	-	0.00%
42	4300	Materials and Supplies	Maintenance and Operations 8100	3,066	3,066	3,066	3,066	820	(2,246)	-73.26%
43	4300	Materials and Supplies	Donation Account 9081	-	658	658	658	658	-	0.00%
44	4300	Materials and Supplies	Robotics Program 9082	-	1,839	5,931	8,197	8,364	167	2.04%
45	4319	Materials and Supplies	Title II, Part A 4035 - Undesignated	1,583	1,583	736	736	-	(736)	-100.00%
46	4319	Materials and Supplies	Title 1, Part A 3010 - Undesignated	57,844	50,123	29,418	28,569	-	(28,569)	-100.00%
47	4319	Materials and Supplies	Common Core 7405	-	51,848	51,848	51,848	-	(51,848)	-100.00%
48	4400	Non-capitalized Equipment	Construction Class Computer 1000	-	-	-	-	854	854	New
49	4400	Non-capitalized Equipment	2014-15 Classroom Desktop Computers (40 @ \$1,000)	-	-	-	-	-	-	0.00%
50		<b>Total Books and Supplies</b>		<b>\$ 111,790</b>	<b>\$ 158,414</b>	<b>\$ 141,004</b>	<b>\$ 139,663</b>	<b>\$ 54,775</b>	<b>\$ (84,888)</b>	<b>-60.78%</b>
51		<b>Other Services and Operating</b>								
52	5100	<b>Transportation</b>	Includes additional \$15 per day (\$2,280 year) increase	\$ 110,897	\$ 110,897	\$ 110,897	\$ 110,897	\$ 101,800	\$ (9,097)	-8.20%
53		<b>Transportation - Subagreements</b>		<b>\$ 110,897</b>	<b>\$ 110,897</b>	<b>\$ 110,897</b>	<b>\$ 110,897</b>	<b>\$ 101,800</b>	<b>\$ (9,097)</b>	<b>-8.20%</b>
54										
55	5200	Travel and Conference	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
56	5201	Travel and Conference	Car Allowance for School Director	1,200	1,200	1,200	1,200	1,200	-	0.00%
57	5210	Travel and Conference	Admin Staff Mileage	1,046	1,046	1,046	1,046	-	(1,046)	-100.00%
58	5210	Travel and Conference	Travel - Robotics Program 9082	-	-	1,077	1,077	282	(795)	-73.82%
59	5220	Travel and Conference	Admin Staff Development	2,231	2,231	2,231	2,231	213	(2,018)	-90.45%
60	5220	Travel and Conference	Instructional Staff Development (includes Title II, Part A)	7,052	7,052	7,052	7,052	2,935	(4,117)	-58.38%
61		<b>Total Travel and Conference</b>		<b>\$ 11,529</b>	<b>\$ 11,529</b>	<b>\$ 12,606</b>	<b>\$ 12,606</b>	<b>\$ 4,630</b>	<b>\$ (7,976)</b>	<b>-63.27%</b>
62	5300	Dues and Memberships	CCSA, CAWEE	\$ 1,431	\$ 1,431	\$ 1,431	\$ 1,431	\$ 930	\$ (501)	-35.01%
63		<b>Total Dues and Memberships</b>		<b>\$ 1,431</b>	<b>\$ 1,431</b>	<b>\$ 1,431</b>	<b>\$ 1,431</b>	<b>\$ 930</b>	<b>\$ (501)</b>	<b>-35.01%</b>
64										
65	5450	Insurance	Liability Insurance	\$ 4,430	\$ 9,619	\$ 9,619	\$ 9,619	\$ 9,618	\$ (1)	-0.01%
66		<b>Total Insurance</b>		<b>\$ 4,430</b>	<b>\$ 9,619</b>	<b>\$ 9,619</b>	<b>\$ 9,619</b>	<b>\$ 9,618</b>	<b>\$ (1)</b>	<b>-0.01%</b>
67	5501	Utilities	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
68	5502	Utilities	Electric	-	-	-	-	-	-	0.00%
69		<b>Total Utilities</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
70	5600	Lease	Copier Lease	\$ 4,779	\$ 9,036	\$ 9,851	\$ 9,851	\$ 8,658	\$ (1,193)	-12.11%
71	5600	Facilities	Facility Maintenance	790	790	425	425	-	(425)	-100.00%
72	5600	Facilities	Rental Fee - The Collection 9081	-	-	342	342	342	-	0.00%
73	5600	Facilities	Facility Rent	91,836	91,836	91,836	91,836	91,835	(1)	0.00%
74	5600	Equipment Repairs	Equipment Repairs	354	354	354	354	847	493	139.27%
75		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 97,759</b>	<b>\$ 102,016</b>	<b>\$ 102,808</b>	<b>\$ 102,808</b>	<b>\$ 101,682</b>	<b>\$ (1,126)</b>	<b>-1.10%</b>
76	5800	Professional Services	Advertising & Other Admin Fees 7200	\$ 2,445	\$ 2,955	\$ 2,955	\$ 6,318	\$ 7,738	\$ 1,420	22.48%
77	5800	Professional Services	General Admin - Document Tracking Service 7200	240	240	240	240	240	-	0.00%

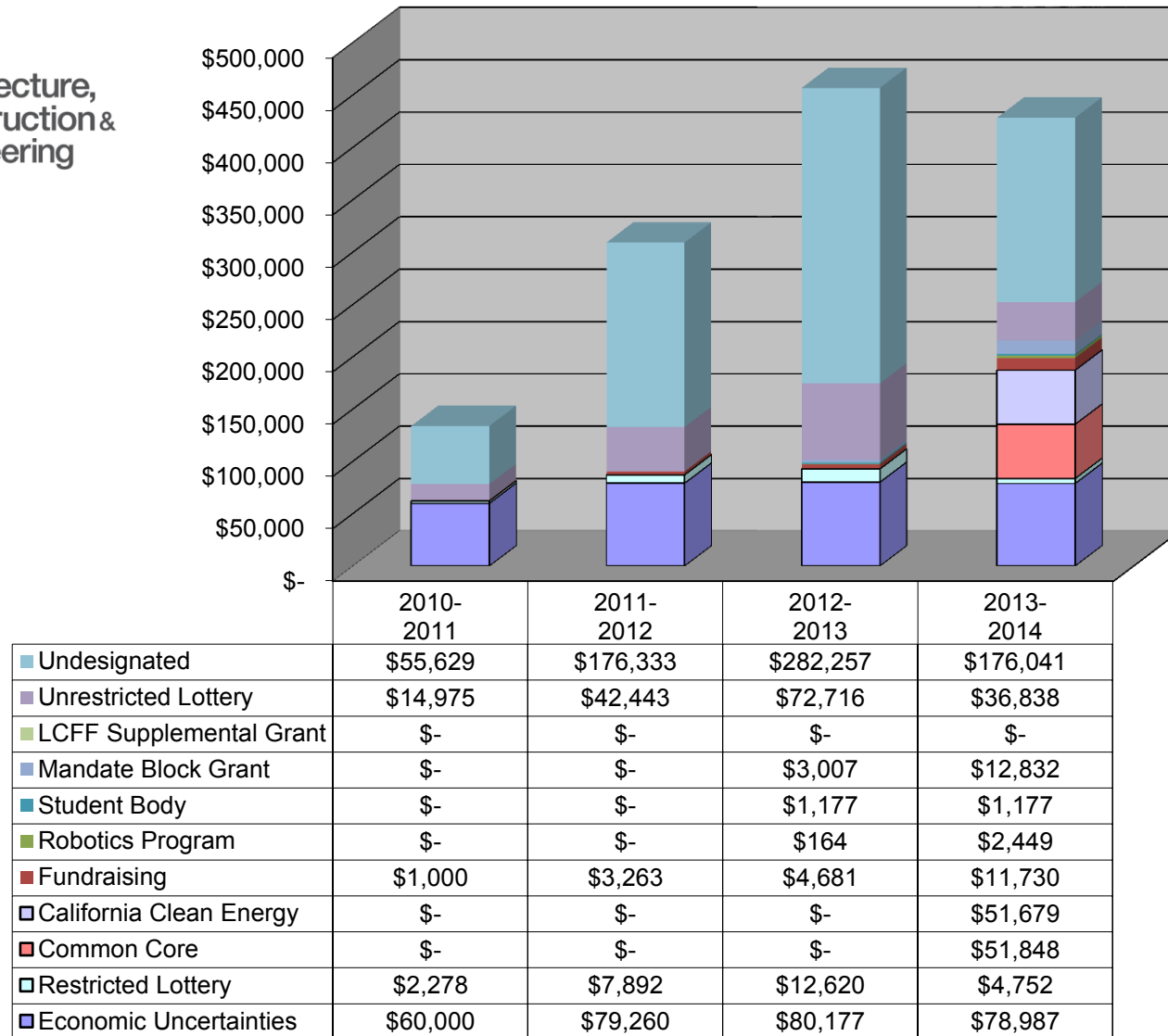
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4									Amount	%
5										
78										
79	5800	Professional Services	Administrative Services	1,200	1,200	1,200	1,200	-	(1,200)	-100.00%
79	5800	Professional Services	Oversight Fee 1%	11,338	12,781	12,390	12,481	12,542	61	0.49%
80	5800	Professional Services	Technology Services (Nodes, MS Licenses, VCOE) 1000-0TEC	22,566	22,566	22,566	22,566	19,818	(2,748)	-12.18%
81	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	10,454	10,454	10,454	10,149	8,423	(1,726)	-17.01%
82	5800	Professional Services	WASC/College Board 2700	2,100	2,100	2,100	2,100	-	(2,100)	-100.00%
83	5800	Professional Services	Maintenance 8100	-	-	-	-	-	-	0.00%
84	5800	Professional Services	Instructional Services	3,455	3,455	3,455	3,455	1,672	(1,783)	-51.61%
85	5800	Professional Services	Instructional Services (Apex software, Accelerated Reader/Math, VCOE Staff Development) 3010	7,594	7,594	26,369	26,369	25,766	(603)	-2.29%
86	5800	Professional Services	Board 7100	-	-	-	-	6	6	New
87	5800	Professional Services	Robotics Program 9082	-	578	2,979	3,504	3,504	-	0.00%
88	5800	Professional Services	Temp Student Body 9080	-	-	-	-	-	-	0.00%
89	5800	Professional Services	Food Cost 9531	2,000	2,000	2,000	11,027	18,816	7,789	70.64%
90	5801	Professional Services	Audit Cost	9,800	9,800	9,800	9,800	8,617	(1,183)	-12.07%
91	5803	Professional Services	BSA Fees	86,085	98,415	95,721	96,292	98,985	2,693	2.80%
92	5804	Professional Services	TB Test & fingerprints	376	376	473	473	470	(3)	-0.63%
93	5805	Professional Services	Field Trips - Additional Transportation Costs	4,634	4,634	4,634	4,634	2,858	(1,776)	-38.33%
94	5899	Professional Services	Legal	-	-	-	-	-	-	0.00%
95										
96		<b>Total Professional Services</b>		<b>\$ 164,287</b>	<b>\$ 179,148</b>	<b>\$ 197,336</b>	<b>\$ 210,608</b>	<b>\$ 209,455</b>	<b>\$ (1,153)</b>	<b>-0.55%</b>
97	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,066	\$ 3,066	\$ 3,066	\$ 3,066	\$ 1,852	\$ (1,214)	-39.60%
98	5902	Communication	Internet	-	-	-	-	-	-	0.00%
99	5903	Communication	Postage	1,674	1,674	1,674	1,674	368	(1,306)	-78.02%
100		<b>Total Communication</b>		<b>\$ 4,740</b>	<b>\$ 4,740</b>	<b>\$ 4,740</b>	<b>\$ 4,740</b>	<b>\$ 2,220</b>	<b>\$ (2,520)</b>	<b>-53.16%</b>
101		<b>Total Other Services and Operating</b>		<b>\$ 395,073</b>	<b>\$ 419,380</b>	<b>\$ 439,437</b>	<b>\$ 452,709</b>	<b>\$ 430,335</b>	<b>\$ (22,374)</b>	<b>-4.94%</b>
102		<b>Depreciation</b>								
103	6900	Depreciation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
104		<b>Total Equip. and Depr.</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
105		<b>Other Outgo</b>								
106	7438	Interest	Charter School Revolving Loan	\$ 263	\$ 263	\$ 263	\$ 263	\$ 263	\$ -	0.00%
107		<b>Total Equip. and Depr.</b>		<b>\$ 263</b>	<b>\$ 263</b>	<b>\$ 263</b>	<b>\$ 263</b>	<b>\$ 263</b>	<b>\$ -</b>	<b>0.00%</b>
108		<b>TOTAL EXPENDITURES</b>		<b>\$1,550,002</b>	<b>\$1,657,121</b>	<b>\$1,660,055</b>	<b>\$1,681,901</b>	<b>\$1,579,743</b>	<b>\$ (102,158)</b>	<b>-6.07%</b>

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3	Object	Description	2013/14 Adopted	2013/14 1st Interim	2013/14 2nd Interim	2013/14 Estimated Actuals	2013/4 Unaudited Actuals	Actuals vs. Estimated Changes			
4								Amount	%		
5											
6		REVENUES:								Enrollment/ADA - 2013-14: 185/174.07	
7	8010-8099	Revenue Limit Sources	\$ 1,038,292	\$ 1,278,064	\$ 1,238,996	\$ 1,248,142	\$ 1,253,501	\$ 5,359	0.43%	Local Control Funding Formula 13/14: GAP 12.00%	
8	8100-8299	Federal Revenue	90,587	90,587	89,740	88,858	69,110	(19,748)	-22.22%		
9	8300-8599	Other State	146,451	89,347	89,347	89,551	143,827	54,276	60.61%		
10	8600-8799	Other Local	55,678	58,166	61,804	79,876	84,838	4,962	6.21%		
11		TOTAL REVENUES	\$ 1,331,008	\$ 1,516,164	\$ 1,479,887	\$ 1,506,427	\$ 1,551,276	\$ 44,849	2.98%		
12		EXPENDITURES									
13	1000-1999	Certificated Salaries	\$ 663,935	\$ 693,295	\$ 693,594	\$ 699,747	\$ 707,172	\$ 7,425	1.06%	Teacher FTE - 2013-14: 10.46, 2014-15: 10.96, 2015-16: 10.96, 2016-17: 10.96	
14	2000-2999	Classified Salaries	124,910	124,922	124,922	124,421	121,025	(3,396)	-2.73%	Executive Assistant 1.0 FTE, Admin Asst. 1.0 FTE, Campus Assistant .95 FTE	
15	3000-3999	Employee Benefits	254,031	260,847	260,835	265,098	266,173	1,075	0.41%	Health Benefits - 4% increase budgeted each subsequent year	
16	4000-4999	Books and Supplies	111,790	158,414	141,004	139,663	54,775	(84,888)	-60.78%		
17	5000-5999	Services and Other Operating	395,073	419,380	439,437	452,709	430,335	(22,374)	-4.94%		
18	6000-6999	Depreciation	-	-	-	-	-	-	0.00%		
19	7000-7999	Other Outgo	263	263	263	263	263	-	0.00%	Charter School Revolving Loan - Interest (Loan balance \$0)	
20		TOTAL EXPENDITURES	\$ 1,550,002	\$ 1,657,121	\$ 1,660,055	\$ 1,681,901	\$ 1,579,743	\$ (102,158)	-6.07%		
21		NET INCREASE/(DECREASE)	\$ (218,994)	\$ (140,957)	\$ (180,168)	\$ (175,474)	\$ (28,467)	\$ 147,007	-83.78%		
22	9791	Beginning Balance	391,629	456,800	456,800	456,800	456,800	-	0.00%		
23		ENDING FUND BALANCE	\$ 172,635	\$ 315,843	\$ 276,632	\$ 281,326	\$ 428,333	\$ 147,007	52.26%		
24		COMPONENTS OF ENDING FUND BALANCE									
25	9797	California Clean Energy Grant 6230	\$ -	\$ -	\$ -	\$ -	\$ 51,679	\$ 51,679	New		
26	9797	Restricted Lottery 6300	17,780	18,011	18,011	18,051	4,752	(13,299)	-73.67%		
27	9797	Common Core 7405	-	-	-	-	51,848	51,848	New		
28	9797	Fundraising 9081	-	4,273	5,569	8,819	11,730	2,911	33.01%		
29	9797	Student Body 9080	3,058	1,177	1,177	1,177	1,177	-	0.00%		
30	9797	Robotics Program 9082	-	-	-	1,921	2,649	728	37.90%		
31	9796	LCFF Supplemental Grant	-	101,231	71,024	42,588	-	(42,588)	-100.00%		
32	9796	Economic Uncert. (Greater of 5% or \$60K)	77,500	82,856	83,003	84,095	78,987	(5,108)	-6.07%		
33		Economic Uncert. %	5.00%	5.00%	5.00%	5.00%	5.00%	-	0.00%		
34	9790	Unrestricted Lottery 1100	68,283	68,983	68,983	69,147	36,838	(32,309)	-46.73%		
35	9790	Mandated Cost Block Grant 0060	6,014	12,832	12,832	12,832	12,832	-	0.00%		
38	9790	Undesignated - 0000	-	26,480	16,033	42,696	175,841	133,145	311.85%		
39		ENDING FUND BALANCE	\$ 172,635	\$ 315,843	\$ 276,632	\$ 281,326	\$ 428,333	\$ 147,007	52.26%		



Architecture,  
Construction &  
Engineering

## Components of Ending Fund Balance



# Architecture, Construction & Engineering Charter High School

## Proposition 30 Spending Plan for Fiscal Year 2013-14



### Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a state fund called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the Local Control Funding Formula (LCFF) amount. **A corresponding reduction is made to an LEA or charter school's LCFF state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

*\* General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.*

*\* School administration refers to activities concerned with directing and managing the operation of a particular school.*

*\* Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

**Architecture, Construction & Engineering Charter High School**  
Proposition 30 Spending Plan for Fiscal Year 2013-14



Object	Object Description	CSAM Function	Use of Funds (Resource 1400)	2013-14 Budget	2013-14 Actuals	Balance
8012	Prop 30 Revenues	0000	Revenues will be received quarterly during fiscal year 2013-14	227,150	227,150	-
<b>Total Revenues</b>				<b>227,150</b>	<b>227,150</b>	<b>-</b>
1100	Teacher Salaries	1000	Teacher salaries are an appropriate use of funds	172,857	172,857	-
Certificated Salaries						
3101	STRS	1000	Teacher benefits and labor related costs are an appropriate use of funds	14,261	14,261	-
3301	Medicare	1000	Teacher benefits and labor related costs are an appropriate use of funds	2,499	2,499	-
3401	Health Benefits	1000	Teacher benefits and labor related costs are an appropriate use of funds	33,741	33,741	-
3501	SUI	1000	Teacher benefits and labor related costs are an appropriate use of funds	103	103	-
3601	Workers' Compensation	1000	Teacher benefits and labor related costs are an appropriate use of funds	3,689	3,689	-
Employee Benefits				54,293	54,293	-
4300	Instructional Supplies	1000		-		-
5800	Instructional Services	1000		-		-
Non Salary Expenses				-	-	-
<b>Total Expenses</b>				<b>227,150</b>	<b>227,150</b>	<b>-</b>

# Unaudited Actuals Certification

Charter Number: 1126

To the entity that approved the charter school:

2013-14 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:

2013-14 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:

2013-14 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:	For Charter School:
<u>Patsy Thomas</u>	<u>Cynthia Hansen</u>
Name	Name
<u>Director of Fiscal Services</u>	<u>Chief Business Official</u>
Title	Title
<u>805-385-2560</u>	<u>805-383-1972</u>
Telephone	Telephone
<u>Patsy.Thomas@ouhsd.k12.ca.us</u>	<u>chansen@vcoe.org</u>
E-mail Address	E-mail Address

# Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 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		
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
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		

Fund 620  
Charter Schools Enterprise  
Fund

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,253,501.00	1,635,935.00	30.5%
2) Federal Revenue		8100-8299	69,110.57	35,120.00	-49.2%
3) Other State Revenue		8300-8599	143,826.74	41,374.00	-71.2%
4) Other Local Revenue		8600-8799	84,837.80	29,600.00	-65.1%
5) TOTAL, REVENUES			1,551,276.11	1,742,029.00	12.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	707,171.90	756,762.00	7.0%
2) Classified Salaries		2000-2999	121,025.24	123,282.00	1.9%
3) Employee Benefits		3000-3999	266,173.27	292,318.00	9.8%
4) Books and Supplies		4000-4999	54,775.11	106,830.00	95.0%
5) Services and Other Operating Expenses		5000-5999	430,334.25	456,537.00	6.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,579,742.77	1,735,729.00	9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,466.66)	6,300.00	-122.1%
<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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(28,466.66)	6,300.00	-122.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,799.55	428,332.89	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,799.55	428,332.89	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			456,799.55	428,332.89	-6.2%
2) Ending Net Position, June 30 (E + F1e)			428,332.89	434,632.89	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	78,987.00	134,305.00	70.0%
b) Restricted Net Position		9797	123,834.02	130,391.02	5.3%
c) Unrestricted Net Position		9790	225,511.87	169,936.87	-24.6%

See  
pg  
9

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	459,034.29		
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	410.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,012.95		
4) Due from Grantor Government		9290	42,264.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
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	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			553,821.24		
<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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	121,426.35		
2) Due to Grantor Governments		9590	4,062.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			125,488.35		
<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)			428,332.89		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	599,929.00	1,008,522.00	68.1%
Education Protection Account State Aid - Current Year		8012	225,456.00	197,146.00	-12.6%
State Aid - Prior Years		8019	(6,613.00)	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	434,729.00	430,267.00	-1.0%
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>1,253,501.00</b>	<b>1,635,935.00</b>	<b>30.5%</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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	68,721.06	34,384.00	-50.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	389.51	736.00	89.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>69,110.57</b>	<b>35,120.00</b>	<b>-49.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,825.00	7,279.00	-25.9%
Lottery - Unrestricted and Instructional Materials		8560	30,415.73	34,095.00	12.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	51,679.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	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	51,848.00	0.00	-100.0%
All Other State Revenue	All Other	8590	59.01	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>143,826.74</b>	<b>41,374.00</b>	<b>-71.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2,315.75	1,283.00	-44.6%
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	3,345.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	79,177.05	28,317.00	-64.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>84,837.80</b>	<b>29,600.00</b>	<b>-65.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,551,276.11</b>	<b>1,742,029.00</b>	<b>12.3%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	561,053.27	599,127.00	6.8%
Certificated Pupil Support Salaries		1200	29,968.55	42,635.00	42.3%
Certificated Supervisors' and Administrators' Salaries		1300	116,150.08	115,000.00	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>707,171.90</b>	<b>756,762.00</b>	<b>7.0%</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	97,482.55	97,747.00	0.3%
Other Classified Salaries		2900	23,542.69	25,535.00	8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>121,025.24</b>	<b>123,282.00</b>	<b>1.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	57,836.79	62,433.00	7.9%
PERS		3201-3202	13,580.96	13,830.00	1.8%
OASDI/Medicare/Alternative		3301-3302	18,733.94	19,612.00	4.7%
Health and Welfare Benefits		3401-3402	154,817.46	177,180.00	14.4%
Unemployment Insurance		3501-3502	1,301.12	431.00	-66.9%
Workers' Compensation		3601-3602	17,724.98	18,832.00	6.2%
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	2,178.02	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>266,173.27</b>	<b>292,318.00</b>	<b>9.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,273.70	15,000.00	1077.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,647.34	51,830.00	-1.6%
Noncapitalized Equipment		4400	854.07	40,000.00	4583.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>54,775.11</b>	<b>106,830.00</b>	<b>95.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	76,799.97	114,224.00	48.7%
Travel and Conferences		5200	4,629.52	11,756.00	153.9%
Dues and Memberships		5300	930.00	1,462.00	57.2%
Insurance		5400-5450	9,618.18	9,831.00	2.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,682.12	102,700.00	1.0%
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	234,454.63	211,720.00	-9.7%
Communications		5900	2,219.83	4,844.00	118.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>430,334.25</b>	<b>456,537.00</b>	<b>6.1%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	263.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>263.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			1,579,742.77	1,735,729.00	9.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,253,501.00	1,635,935.00	30.5%
2) Federal Revenue		8100-8299	69,110.57	35,120.00	-49.2%
3) Other State Revenue		8300-8599	143,826.74	41,374.00	-71.2%
4) Other Local Revenue		8600-8799	84,837.80	29,600.00	-65.1%
5) TOTAL, REVENUES			1,551,276.11	1,742,029.00	12.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		878,322.57	976,691.00	11.2%
2) Instruction - Related Services	2000-2999		377,384.65	403,261.00	6.9%
3) Pupil Services	3000-3999		159,552.47	185,555.00	16.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		71,564.86	74,819.00	4.5%
8) Plant Services	8000-8999		92,655.22	95,403.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	263.00	0.00	-100.0%
10) TOTAL, EXPENSES			1,579,742.77	1,735,729.00	9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(28,466.66)	6,300.00	-122.1%
<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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(28,466.66)	6,300.00	-122.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	456,799.55	428,332.89	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,799.55	428,332.89	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			456,799.55	428,332.89	-6.2%
2) Ending Net Position, June 30 (E + F1e)			428,332.89	434,632.89	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	78,987.00	134,305.00	70.0%
b) Restricted Net Position		9797	123,834.02	130,391.02	5.3%
c) Unrestricted Net Position		9790	225,511.87	169,936.87	-24.6%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
6230		51,679.00	51,679.00
6300		4,752.02	11,309.02
7405		51,848.00	51,848.00
9010		15,555.00	15,555.00
Total, Restricted Net Position		123,834.02	130,391.02

# Average Daily Attendance

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Unaudited Actuals			2014-15 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 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	174.07	173.54	174.07	209.25	209.25	209.25
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	174.07	173.54	174.07	209.25	209.25	209.25

# 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 OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	83,334.00		83,334.00	0.00	83,334.00	0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	83,334.00	0.00	83,334.00	0.00	83,334.00	0.00	0.00

# 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) 1,094,370.41

#### 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)	59,834.19
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)	8,616.51
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)	68,450.70
9. Carry-Forward Adjustment (Part IV, Line F)	12,946.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	81,396.73

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	878,322.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	377,384.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	82,752.50
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)	3,114.16
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)	820.22
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)	91,835.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	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)	1,434,229.10

**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) 4.77%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B18) 5.68%

#### 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>	68,450.70
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.87%) times Part III, Line B18); zero if negative	12,946.03
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.87%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	12,946.03
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	12,946.03

Approved indirect cost rate: 3.87%  
 Highest rate used in any program: 3.87%

<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	3010	66,160.64	2,560.42	3.87%
62	4035	375.00	14.51	3.87%

# 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	72,716.04		12,619.71	85,335.75
2. State Lottery Revenue	8560	23,582.87		6,832.86	30,415.73
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)		96,298.91	0.00	19,452.57	115,751.48
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	43,119.78			43,119.78
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	16,341.25			16,341.25
4. Books and Supplies	4000-4999	0.00		14,700.55	14,700.55
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 )		59,461.03	0.00	14,700.55	74,161.58
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	36,837.88	0.00	4,752.02	41,589.90
<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) 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.

No Child Left Behind  
Maintenance of Effort

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,579,742.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	69,110.57
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	263.00
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				263.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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 before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				1,510,369.20
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,510,369.20

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C4)		173.54
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		173.54
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,703.29
<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.)	1,585,050.05	6,921.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,585,050.05	6,921.62
B. Required effort (Line A.2 times 90%)	1,426,545.05	6,229.46
C. Current year expenditures (Line I.G and Line II.D)	1,510,369.20	8,703.29
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 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - 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

# Program Cost Reports

Unaudited Actuals  
2013-14  
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	377,384.65	0.00	820.22	91,835.00	101,799.97
<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 Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			10.96	0.00	12.57	12.57	148.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	10.96	0.00	12.57	12.57	148.00

Unaudited Actuals  
2013-14  
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	917,258.64	571,839.84	1,489,098.48	71,564.86		1,560,663.34
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	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					18,816.43	18,816.43
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					263.00	263.00
<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>	917,258.64	571,839.84	1,489,098.48	71,564.86	19,079.43	1,579,742.77

Unaudited Actuals  
2013-14  
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	878,322.57	0.00	0.00	0.00	38,936.07	0.00	0.00			0.00	0.00	917,258.64
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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>		878,322.57	0.00	0.00	0.00	38,936.07	0.00	0.00	0.00	0.00	0.00	0.00	917,258.64

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2013-14  
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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	377,384.65	92,655.22	101,799.97	571,839.84
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	Vocational 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 Vocational 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
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	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
<b>Total Allocated Support Costs</b>		377,384.65	92,655.22	101,799.97	571,839.84

<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)	3,114.16
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	8,616.51
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	59,834.19
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	71,564.86
<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)	917,258.64
2	Total Allocated Costs (from Form PCR, Column 2, Total)	571,839.84
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,489,098.48
<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>		1,489,098.48
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.81%

Unaudited Actuals  
2013-14  
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)	18,816.43				18,816.43
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)				263.00	263.00
<b>Total Other Costs</b>	18,816.43	0.00	0.00	263.00	19,079.43

# Technical Review Checks

SACS2014ALL Financial Reporting Software - 2014.2.0  
8/20/2014 10:01:10 AM

56-72546-0120634

Unaudited Actuals  
2013-14 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-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.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

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

PASSED

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

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

individually.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. 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 are 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 (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - 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

2014-15 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-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.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

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

PASSED

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

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

## GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

**PASS-THRU-REV=EXP - (W) -** Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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

Checks Completed.