

## Architecture, Construction & Engineering Charter High School

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Phone (805) 437-1410  
[www.acecharterhigh.org](http://www.acecharterhigh.org)



### 2017/18 Adopted Budget Budget Detail

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***Architecture, Construction & Engineering Charter High School***  
***2017/18 Adopted Budget***  
***Budget Detail***

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Architecture, Construction & Engineering High School (ACE)								
Fiscal Year	9th	10th	11th	12th	9-12	Total	Incr/ (Decr) from PY	% Change
2010-11 CBEDS	0	108	30	0	138	138		
2011-12 CBEDS	40	38	114	32	224	224	86	62.32%
2012-13 CBEDS	45	60	70	83	258	258	34	15.18%
2013-14 CBEDS	44	52	54	35	185	185	-73	-28.29%
2014-15 CBEDS	33	39	50	41	163	163	-22	-11.89%
2015-16 CBEDS	62	35	43	45	185	185	22	13.50%
2016-17 CBEDS	64	59	38	37	198	198	13	7.03%
2016-17 Enrollment as of 03-03-17	63	61	33	36	193	193	-5	-2.53%
2017-18 *	63	63	61	33	220	220	27	13.99%
2018-19 **	43	63	63	61	230	230	10	4.55%
2019-20 ***	66	43	63	63	235	235	5	2.17%
2020-21 ****	68	66	43	63	240	240	5	2.13%

2014-15 Est ADA	30.69	36.27	46.50	38.13	151.59
2015-16 Est ADA	57.66	32.55	39.99	41.85	172.05
2016-17 Est ADA	58.59	56.73	30.69	33.48	179.49
2017-18 Est ADA	58.59	58.59	56.73	30.69	204.60
2018-19 Est ADA	39.99	58.59	58.59	56.73	213.90
2019-20 Est ADA	61.38	39.99	58.59	58.59	218.55
2020-21 Est ADA	63.24	61.38	39.99	58.59	223.20

\* 63 students need to be recruited in order to reach 220 students for 2017-18

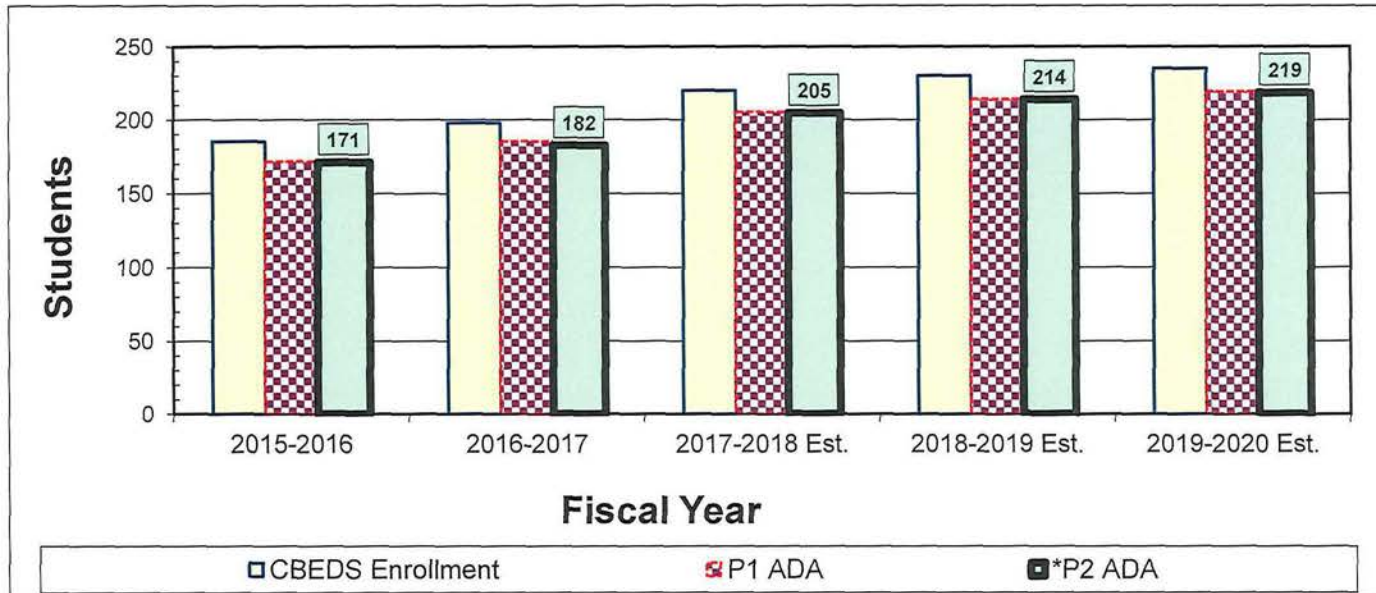
\*\* 43 students need to be recruited in order to reach 230 students for 2018-19

\*\*\* 66 students need to be recruited in order to reach 235 students for 2019-20

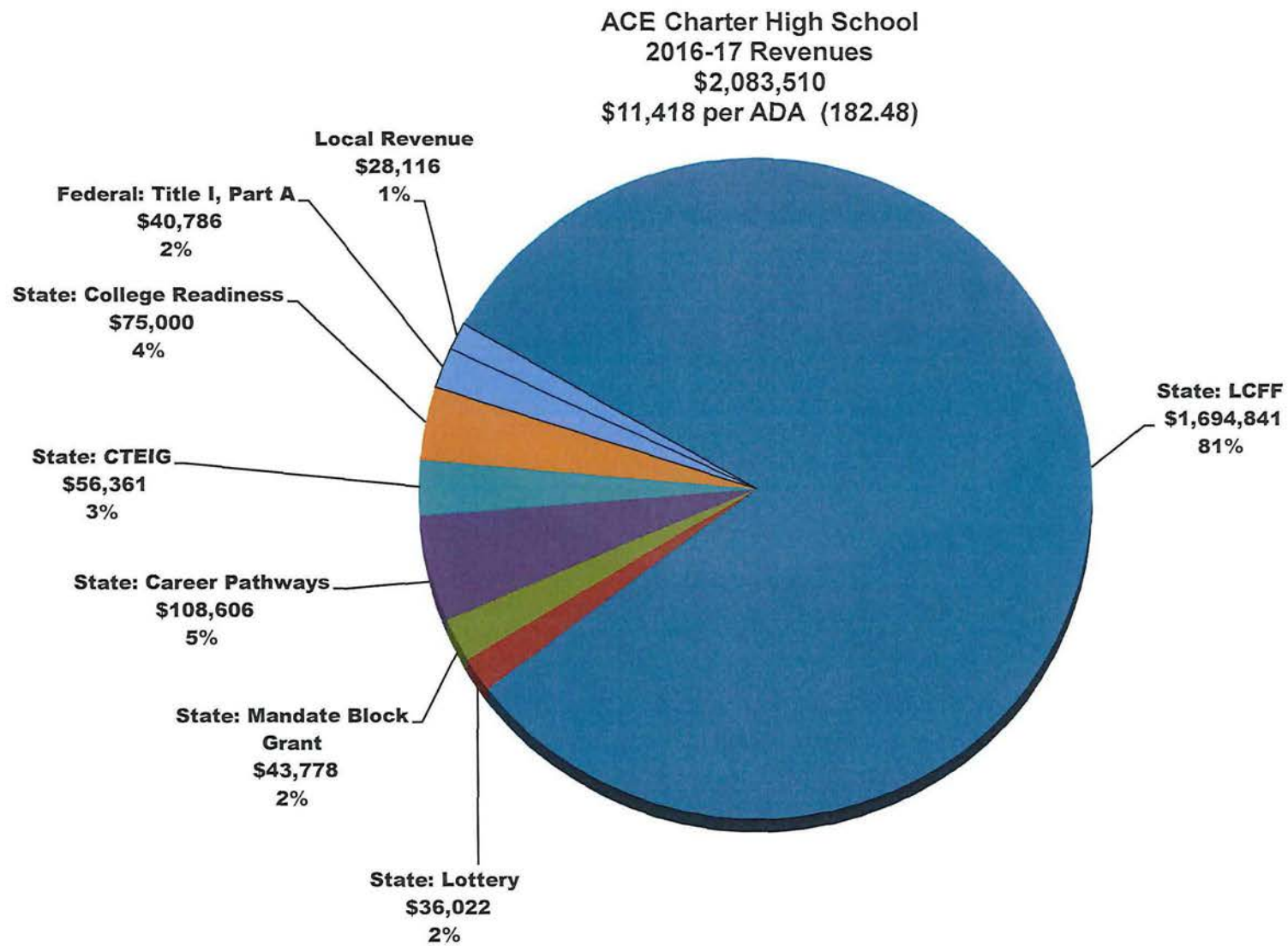
\*\*\*\* 68 students need to be recruited in order to reach 240 students for 2020-21

**Architecture, Construction & Engineering High School (ACE)  
CBEDS Enrollment/P1 Attendance/P2 Attendance (Funded ADA) Trends**

Fiscal Year	CBEDS Enrollment	P1 ADA	*P2 ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Attendance Percentage (P2/CBEDS)
				#	%	#	%	
2015-2016	185	171	171	22	13.50%	16	10.51%	92.44%
2016-2017	198	185	182	13	7.03%	11	6.71%	92.16%
2017-2018 Est.	220	205	205	22	11.11%	22	12.12%	93.00%
2018-2019 Est.	230	214	214	10	4.55%	9	4.55%	93.00%
2019-2020 Est.	235	219	219	5	2.17%	5	2.17%	93.00%



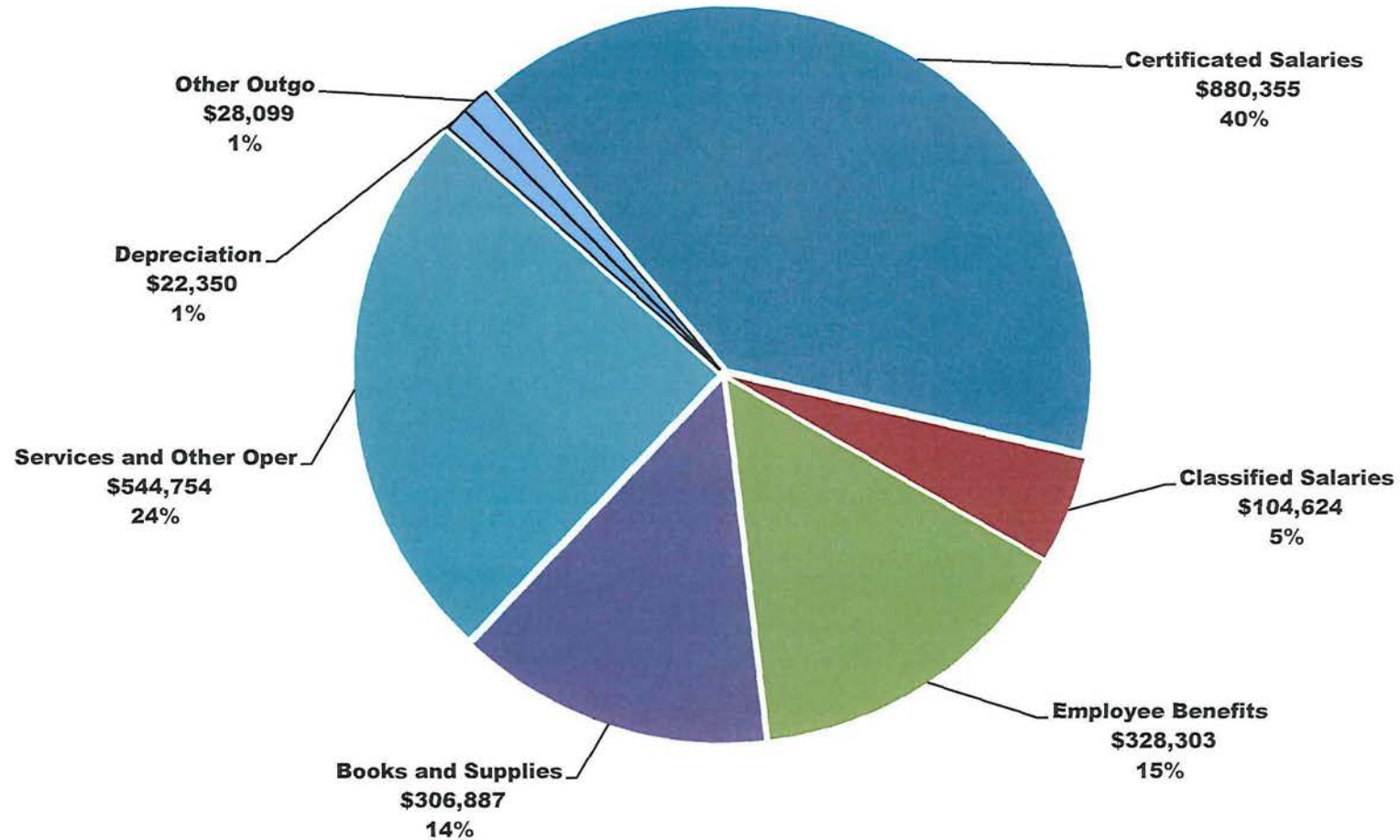




	A	B	C	H	K	L	M	N	O
1	ACE Charter High School								
2	Based on Governor's 2017-18 Budget Proposal								
3				2016/17		2017-18 vs. 2016-17			
4				Estimated	2017/18	Budget Change			
5	Object	Description	Comments	Actuals	Budget	Amount	%	2018/19	2019/20
6								Budget	Budget
7		<b>Revenue Limit Sources</b>							
8	8012	Education Protection Act (Prop 30)		\$ 290,864	\$ 290,864	\$ -	0.00%	\$ 290,864	\$ 290,864
9	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	0.00%	-	-
10	8011	Local Control Funding Formula	State Aid	873,892	1,099,869	225,977	25.86%	1,219,852	1,301,685
11	8011	General Purpose Block Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
12	8096	In Lieu	OUHSD	530,085	530,085	-	0.00%	530,085	530,085
13	8096	In Lieu	Prior Year Adjustment	-	-	-	0.00%	-	-
14		<b>Total Revenue Limit Sources</b>		<b>\$ 1,694,841</b>	<b>\$ 1,920,818</b>	<b>\$ 225,977</b>	<b>13.33%</b>	<b>\$ 2,040,801</b>	<b>\$ 2,122,634</b>
15		<b>Federal Sources</b>							
16	8290	Title I, Part A		\$ 40,786	\$ 28,420	\$ (12,366)	-30.32%	\$ 28,420	\$ 28,420
17	8290	Title II, Part A		-	-	-	0.00%	-	-
18	8290	Title III		-	-	-	0.00%	-	-
19		<b>Total Federal Sources</b>		<b>\$ 40,786</b>	<b>\$ 28,420</b>	<b>\$ (12,366)</b>	<b>-30.32%</b>	<b>\$ 28,420</b>	<b>\$ 28,420</b>
20		<b>Other State Revenue</b>							
21	8550	Mandate Block Grant	Prior Year ADA x \$42	\$ 7,182	\$ 7,664	\$ 482	6.71%	\$ 8,593	\$ 8,984
22	8550	One-time Mandated Costs Claims	\$214 x P/Y ADA	36,596	-	(36,596)	-100.00%	-	-
23	8560	Unrestricted Lottery	182.48 ADA x 1.04446 @ \$144.00	27,445	30,772	3,327	12.12%	32,171	32,870
24	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
25	8560	Restricted Lottery	182.48 ADA x 1.04446 @ \$45.00	8,577	9,616	1,039	12.11%	10,053	10,272
26	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	0.00%	-	-
27	8590	Other State Revenue	Educator Effectiveness 6264	-	-	-	0.00%	-	-
28	8590	Other State Revenue	CTEIG 6387	56,361	-	(56,361)	-100.00%	-	-
29	8590	California Clean Energy Grant	VCOE	-	-	-	0.00%	-	-
30	8590	Other State Revenue	College Readiness Block Grant 7338	75,000	9,500	(65,500)	-87.33%	-	-
31	8590	Supplemental Cat Grant	Prior Year Adjustment	-	-	-	0.00%	-	-
32	8590	Other State Revenue	Misc	-	-	-	0.00%	-	-
33		<b>Total Other State Revenue</b>		<b>\$ 211,161</b>	<b>\$ 57,552</b>	<b>\$ (153,609)</b>	<b>-72.74%</b>	<b>\$ 50,817</b>	<b>\$ 52,126</b>
34		<b>Other Local Revenue</b>							
35	8660	Interest	.90% Interest Rate	\$ 1,500	\$ 1,100	\$ (400)	-26.67%	\$ 1,100	\$ 1,100
36	8677	Other Local Revenue	VC Innovates Grant 6382	49,717	-	(49,717)	-100.00%	-	-
37	8677	Other Local Revenue	River Oaks Career Pathway Grant 6382	58,889	-	(58,889)	-100.00%	-	-
38	8677	Other Local Revenue	VCOE Supervisor Stipend	1,475	-	(1,475)	-100.00%	-	-
39	8699	Other Local Revenue	Misc (Restitution, Skool Live Kiosk) 0000	475	-	(475)	-100.00%	-	-
40	8699	Other Local Revenue	Parent Teacher Committee 9079	7,474	-	(7,474)	-100.00%	-	-
41	8699	Other Local Revenue	Fundraising/Donations 9081	1,969	-	(1,969)	-100.00%	-	-
42	8699	Other Local Revenue	Robotics Program 9082	4,000	-	(4,000)	-100.00%	-	-
43	8699	Other Local Revenue	Vista Real Contract	11,223	-	(11,223)	-100.00%	-	-
44	8699	Other Local Revenue	Microsoft Vouchers 9150	-	-	-	0.00%	-	-
45	8699	ROP Contracts	Construction Course \$12,500	-	-	-	0.00%	-	-
46		<b>Total Other Local Revenue</b>		<b>\$ 136,722</b>	<b>\$ 1,100</b>	<b>\$ (135,622)</b>	<b>-99.20%</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>
47		<b>TOTAL REVENUES</b>		<b>\$ 2,083,510</b>	<b>\$ 2,007,890</b>	<b>\$ (75,620)</b>	<b>-3.63%</b>	<b>\$ 2,121,138</b>	<b>\$ 2,204,280</b>



ACE Charter High School  
2016-17 Expenditures  
\$2,215,372  
\$12,140 per ADA (182.48)



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4				Estimated	2017/18	Budget Change			
5	Object	Description	Comments	Actuals	Budget	Amount	%	2018/19	2019/20
6		Certificated Salaries							
7	1100	Teachers	10.08 FTE Teachers	\$ 647,822	\$ 754,775	\$ 106,953	16.51%	\$ 782,554	\$ 807,310
8	1110	Teachers - Substitutes	Teacher Subs	11,084	13,292	2,208	19.92%	13,292	13,292
9	1130	Teacher Stipends	BTSA Stipends	1,475	-	(1,475)	-100.00%	-	-
10	1140	Extra Duty	ASB, Robotics, Advisor, Intern, After-school, CELDT	15,000	15,000	-	0.00%	15,000	15,000
11	1200	Certificated Support Salaries	1.00 FTE Counselor	75,316	82,056	6,740	8.95%	85,250	88,426
12	1300	Administration	1.00 FTE Principal (Vista Real Summer School)	129,658	121,992	(7,666)	-5.91%	121,992	121,992
13									
14		Total Certificated Salaries		\$ 880,355	\$ 987,115	\$ 106,760	12.13%	\$1,018,088	\$1,046,020
15		Classified Salaries							
16	2100	Instructional Aides	.00 FTE Paraeducator	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
18	2400	Clerical and Office	1.00 FTE Executive Assistant, 1.00 FTE Admin Assistant	104,624	87,253	(17,371)	-16.60%	87,737	89,818
19	2400	Clerical and Office	Clerical Sub Hours	-	-	-	0.00%	-	-
20									
21		Total Classified Salaries		\$ 104,624	\$ 87,253	\$ (17,371)	-16.60%	\$ 87,737	\$ 89,818
22		Benefits							
23	3100	STRS (Retirement)	12.580%	\$ 111,926	\$ 142,441	\$ 30,515	27.26%	\$ 165,745	\$ 189,643
24	3200	PERS (Retirement)	13.888%	14,051	13,551	(500)	-3.56%	16,407	19,401
25	3301	Medicare	1.45%	12,576	13,991	1,415	11.25%	14,762	15,167
26	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,657	6,675	(982)	-12.82%	6,712	6,871
27	3401	Other State Revenue	\$12,652 per full-time employee	133,859	157,896	24,037	17.96%	163,970	170,043
28	3402	Health and Welfare	\$12,652 per full-time employee	25,304	26,316	1,012	4.00%	27,328	28,340
29	3500	State Unemployment Insurance	0.05%	483	526	43	8.90%	553	568
30	3600	Workers' Compensation	2.257%	22,447	23,269	822	3.66%	24,958	25,636
31	3900	Other Benefits	Moving Reimbursement	-	-	-	0.00%	-	-
32		Total Benefits		\$ 328,303	\$ 384,665	\$ 56,362	17.17%	\$ 420,435	\$ 455,669
33		Books and Supplies							
34	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 9,483	\$ 9,710	\$ 227	2.39%	\$ 9,949	\$ 10,211
35	4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, Other Instructional Supplies include lottery) 0000	29,514	30,219	705	2.39%	30,962	31,776
36	4300	Materials and Supplies	First Aid Supplies 3140	500	500	-	0.00%	500	500
37	4300	Materials and Supplies	School Administration 2700	6,333	6,484	151	2.38%	6,644	6,819
38	4300	Materials and Supplies	VC Innovates Grant 6382	8,993	-	(8,993)	-100.00%	-	-
39	4300	Materials and Supplies	ROA Career Pathway Grant 6382	10,300	-	(10,300)	-100.00%	-	-
40	4300	Materials and Supplies	Chromebooks 0709	-	11,000	11,000	New	11,000	11,000



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3						2017-18 vs. 2016-17 Budget Change			
4				2016/17 Estimated Actuals	2017/18 Budget			2018/19 Budget	2019/20 Budget
5	Object	Description	Comments			Amount	%		
41	4300	Materials and Supplies	CTEIG 6387	32,442	-	(32,442)	-100.00%	-	-
42	4300	Materials and Supplies	College Readiness Block Grant 7338	685	-	(685)	-100.00%	-	-
43	4300	Materials and Supplies	Maintenance and Operations 8100	2,683	2,747	64	2.39%	2,815	2,889
44	4300	Materials and Supplies	Instructional Supplies 7405	-	-	-	0.00%	-	-
45	4300	Materials and Supplies	Parent Teacher Committee 9079	-	-	-	0.00%	-	-
46	4300	Materials and Supplies	Donation Account 9081	275	-	(275)	-100.00%	-	-
47	4300	Materials and Supplies	Robotics Program 9082	2,906	-	(2,906)	-100.00%	-	-
48	4300	Materials and Supplies	Microsoft Vouchers 9150	-	-	-	0.00%	-	-
49	4319	Materials and Supplies	Title 1 - Undesignated	-	-	-	0.00%	-	-
50	4319	Materials and Supplies	California Clean Energy 6230 - Undesignated	66,780	-	(66,780)	-100.00%	-	-
51	4319	Materials and Supplies	VC Innovates Grant 6382 - Undesignated	32,760	-	(32,760)	-100.00%	-	-
52	4319	Materials and Supplies	College Readiness Block Grant 7338- Undesignated	47,393	-	(47,393)	-100.00%	-	-
	4400	Non-capitalized Equipment	VC Innovates Grant 6382	3,020	-	(3,020)	-100.00%	-	-
53									
54	4400	Non-capitalized Equipment	River Oaks Career Pathway Grant 6382	30,786	-	(30,786)	-100.00%	-	-
55	4400	Non-capitalized Equipment	CTEIG 6387	14,312	-	(14,312)	-100.00%	-	-
	4400	Non-capitalized Equipment	Promethean Active Panel-Pacific One Source 0060	-	-	-	0.00%	-	-
56									
	4400	Non-capitalized Equipment	AED PAD	1,303	-	(1,303)	-100.00%	-	-
57									
58	4400	Non-capitalized Equipment	Promethean Active Panel - 9079	4,962	-	(4,962)	-100.00%	-	-
59	4400	Non-capitalized Equipment	Science classroom door & refrigerator 2700/8100	1,457	-	(1,457)	-100.00%	-	-
60	4400	Non-capitalized Equipment	Technology 0000	-	-	-	0.00%	9,000	9,000
62		Total Books and Supplies		\$ 306,887	\$ 60,660	\$ (246,227)	-80.23%	\$ 70,870	\$ 72,195
63		Other Services and Operating							
	5100	Transportation	Transportation	\$ 108,000	\$ 110,160	\$ 2,160	2.00%	\$ 112,363	\$ 114,610
64									
65		Transportation - Subagreements		\$ 108,000	\$ 110,160	\$ 2,160	2.00%	\$ 112,363	\$ 114,610
66									
67	5200	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ 1,200
68	5210	Travel and Conference	Admin Staff Mileage 2700	522	534	12	2.30%	547	561
69	5220	Travel and Conference	Admin Staff Development	1,840	1,884	44	2.39%	1,930	1,981
70	5220	Travel and Conference	Instructional Staff Development (includes 3110)	5,308	5,435	127	2.39%	5,569	5,715
71	5220	Travel and Conference	Instructional Staff Development 0709	1,022	1,000	(22)	-2.15%	1,025	1,052
72	5220	Travel and Conference	ROA Career Pathway Grant 6382	8,989	-	(8,989)	-100.00%	-	-
73	5220	Travel and Conference	VC Innovates Grant 6382	2,750	-	(2,750)	-100.00%	-	-



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4						Amount	%		
5	5220	Travel and Conference	CTEIG 6387	1,072	-	(1,072)	-100.00%	-	-
74	5220	Travel and Conference	College Readiness 7338 (International Baccalaureate)	6,135	-	(6,135)	-100.00%	-	-
75		<b>Total Travel and Conference</b>		<b>\$ 28,838</b>	<b>\$ 10,053</b>	<b>\$ (18,785)</b>	<b>-65.14%</b>	<b>\$ 10,271</b>	<b>\$ 10,509</b>
76	5300	Dues and Memberships	CCSA, CAWEE	\$ 1,096	1,122	\$ 26	2.37%	\$ 1,150	\$ 1,180
77		<b>Total Dues and Memberships</b>		<b>\$ 1,096</b>	<b>\$ 1,122</b>	<b>\$ 26</b>	<b>2.37%</b>	<b>\$ 1,150</b>	<b>\$ 1,180</b>
78	5400	Insurance	Student Laptop Insurance 9079/0060	\$ 9,211	\$ 9,020	\$ (191)	-2.07%	\$ -	\$ -
79	5450	Insurance	Liability Insurance	8,008	9,035	1,027	12.82%	9,446	9,651
80		<b>Total Insurance</b>		<b>\$ 17,219</b>	<b>\$ 18,055</b>	<b>\$ 836</b>	<b>4.86%</b>	<b>\$ 9,446</b>	<b>\$ 9,651</b>
81	5710	Materials and Supplies	Computer Lease 7405	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
82		<b>Total Transfer of Direct Costs</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>
83	5600	Lease	Copier Lease	\$ 9,393	\$ 9,617	\$ 224	2.38%	\$ 9,854	\$ 10,113
84	5600	Facilities	Facility Maintenance	-	-	-	0.00%	-	-
85	5600	Facilities	Facility Rent	86,283	88,871	2,588	3.00%	91,537	94,283
86	5600	Equipment Repairs	Equipment Repairs	1,044	1,069	25	2.39%	1,095	1,124
87		<b>Total Leases, Rentals and Repairs</b>		<b>\$ 96,720</b>	<b>\$ 99,557</b>	<b>\$ 2,837</b>	<b>2.93%</b>	<b>\$ 102,486</b>	<b>\$ 105,520</b>
88	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 7,417	\$ 7,594	\$ 177	2.39%	\$ 7,781	\$ 7,986
89	5800	Professional Services	Courier Services/TS Laptop Services 2700	1,200	1,200	-	0.00%	1,200	1,200
90	5800	Professional Services	Oversight Fee 1%	16,948	19,208	2,260	13.33%	20,408	21,226
91	5800	Professional Services	Technology Services 1000-OTEC	11,957	8,497	(3,460)	-28.94%	8,706	8,935
92	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	10,765	11,022	257	2.39%	11,293	11,590
93	5800	Professional Services	WASC/College Board 2700	700	2,100	1,400	200.00%	700	700
94	5800	Professional Services	Technology Services 0060 OTEC	12,113	5,149	(6,964)	-57.49%	5,276	5,415
95	5800	Professional Services	Maintenance 8100	1,875	1,875	-	0.00%	1,875	1,875
96	5800	Professional Services	Instructional Services 1000	7,110	7,280	170	2.39%	7,459	7,655
97	5800	Professional Services	Project Lead the Way ROA 6382 (0000 starting 2017-18)	4,472	4,000	(472)	-10.55%	4,000	4,000
98	5800	Professional Services	College Readiness Block Gran (IB Program/Study Smart Tutors) 7338	20,787	9,500	(11,287)	-54.30%	9,500	9,500
99	5800	Professional Services	Instructional Services (Achieve 3000, Online) 0709	-	-	-	0.00%	-	-
100	5800	Professional Services	Career Pathway Grant ROA	4,342	-	(4,342)	-100.00%	-	-
101	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	3,684	6,263	2,579	70.01%	5,000	5,000
102	5800	Professional Services	California Clean Energy 6230	-	-	-	0.00%	-	-



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								Budget	Budget
106	5800	Professional Services	CTEIG 6387	6,741	-	(6,741)	-100.00%	-	-
107	5800	Professional Services	Board/STRS 7100	-	-	-	0.00%	-	-
108	5800	Professional Services	Donations 9081	2,688	-	(2,688)	-100.00%	-	-
109	5800	Professional Services	Robotics Program 9082	9,200	-	(9,200)	-100.00%	-	-
110	5800	Professional Services	Gene Haas Scholarships 9083	-	-	-	0.00%	-	-
111	5800	Professional Services	Educator Effectiveness 6264	-	-	-	0.00%	-	-
112	5800	Professional Services	Microsoft Vouchers 9150	-	-	-	0.00%	-	-
113	5800	Professional Services	Food Cost 9531 (Rio School District)	13,693	15,448	1,755	12.82%	16,151	16,501
114	5800	Professional Services	VC Innovates Grant 6382	255	-	(255)	-100.00%	-	-
115	5800	Professional Services	Parent Teacher Committee 9079	1,153	-	(1,153)	-100.00%	-	-
116	5801	Professional Services	Audit Cost	8,800	9,010	210	2.39%	9,232	9,475
117	5803	Professional Services	BSA Fees	131,408	135,458	4,050	3.08%	143,103	148,715
118	5804	Professional Services	TB Test & fingerprints	376	376	-	0.00%	376	376
119	5805	Professional Services	Field Trips - Additional Transportation Costs	5,882	6,023	141	2.40%	6,171	6,333
120	5805	Professional Services	VC Innovates Transportation 6382	1,374	-	(1,374)	-100.00%	-	-
121	5805	Professional Services	CTEIG 6387	1,794	-	(1,794)	-100.00%	-	-
122	5899	Professional Services	Legal	-	-	-	0.00%	-	-
123									
124		<b>Total Professional Services</b>		<b>\$ 286,734</b>	<b>\$ 250,003</b>	<b>\$ (36,731)</b>	<b>-12.81%</b>	<b>\$ 258,231</b>	<b>\$ 266,482</b>
125	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 2,087	\$ 2,137	\$ 50	2.40%	\$ 2,190	\$ 2,248
126	5902	Communication	Internet	3,560	3,645	85	2.39%	3,735	3,833
127	5903	Communication	Postage	500	512	12	2.40%	525	539
128		<b>Total Communication</b>		<b>\$ 6,147</b>	<b>\$ 6,294</b>	<b>\$ 147</b>	<b>2.39%</b>	<b>\$ 6,450</b>	<b>\$ 6,620</b>
129		<b>Total Other Services and Operating</b>		<b>\$ 544,754</b>	<b>\$ 495,244</b>	<b>\$ (49,510)</b>	<b>-9.09%</b>	<b>\$ 500,397</b>	<b>\$ 514,572</b>
130		<b>Depreciation</b>							
131	6900	Depreciation	Computer Lease (Capital Lease)	\$ 22,350	\$ 4,667	\$ (17,683)	-79.12%	\$ 1,131	\$ 1,131
132		<b>Total Equip. and Depr.</b>		<b>\$ 22,350</b>	<b>\$ 4,667</b>	<b>\$ (17,683)</b>	<b>-79.12%</b>	<b>\$ 1,131</b>	<b>\$ 1,131</b>
133		<b>Other Outgo</b>							
134	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 27,874	\$ 28,540	\$ 666	2.39%	\$ 29,242	\$ 30,011
135	7438	Interest	Computer Lease Interest	225	7	(218)	-96.89%	-	-
136		<b>Total Equip. and Depr.</b>		<b>\$ 28,099</b>	<b>\$ 28,547</b>	<b>\$ 448</b>	<b>1.59%</b>	<b>\$ 29,242</b>	<b>\$ 30,011</b>
137		<b>TOTAL EXPENDITURES</b>		<b>\$2,215,372</b>	<b>\$2,048,151</b>	<b>\$ (167,221)</b>	<b>-7.55%</b>	<b>\$2,127,900</b>	<b>\$2,209,416</b>



	A	B	C	H	K	L	M	N	O	R
1	ACE Charter High School									
2	Based on Governor's 2017-18 Budget Proposal									
3						2017-18 vs. 2016-17 Budget Change				
4										
5	Object	Description	2016/17 Estimated Actuals	2017/18 Budget	Amount	%	2018/19 Budget	2019/20 Budget		
6		REVENUES:	Enrollment 195	Enrollment 220			Enrollment 230	Enrollment 235	Enrollment/ADA - 2016-17: 193/182.48, 2017-18: 220/204.60, 2018-19: 230/213.90, 2019-20: 235/218.55	
7	8010-8099	Revenue Limit Sources	\$ 1,694,841	\$ 1,920,818	\$ 225,977	13.33%	\$ 2,040,801	\$ 2,122,634	Local Control Funding Formula 16/17: GAP 55.28%, 17/18: GAP 23.67%, 18/19: GAP 34.42%, 19/20 GAP 35.88%	
8	8100-8299	Federal Revenue	40,786	28,420	(12,366)	-30.32%	28,420	28,420		
9	8300-8599	Other State	211,161	57,552	(153,609)	-72.74%	50,817	52,126		
10	8600-8799	Other Local	136,722	1,100	(135,622)	-99.20%	1,100	1,100		
11		TOTAL REVENUES	\$ 2,083,510	\$ 2,007,890	\$ (75,620)	-3.63%	\$ 2,121,138	\$ 2,204,280		
12		EXPENDITURES								
13	1000-1999	Certificated Salaries	\$ 880,355	\$ 987,115	\$ 106,760	12.13%	\$ 1,018,088	\$ 1,046,020	Teacher FTE - 2016-17: 10.08, 2017-18: 11.08, 2018- 19: 11.08, 2019-20: 11.08	
14	2000-2999	Classified Salaries	104,624	87,253	(17,371)	-16.60%	87,737	89,818	Administration Assistants 2.0 FTE	
15	3000-3999	Employee Benefits	328,303	384,665	56,362	17.17%	420,435	455,669		
16	4000-4999	Books and Supplies	306,887	60,660	(246,227)	-80.23%	70,870	72,195		
17	5000-5999	Services and Other Operating	544,754	495,244	(49,510)	-9.09%	500,397	514,572		
18	6000-6999	Depreciation	22,350	4,667	(17,683)	-79.12%	1,131	1,131		
19	7000-7999	Other Outgo	28,099	28,547	448	1.59%	29,242	30,011	Special Ed Excess Costs/Lease Interest	
20		TOTAL EXPENDITURES	\$ 2,215,372	\$ 2,048,151	\$ (167,221)	-7.55%	\$ 2,127,900	\$ 2,209,416		
21		NET INCREASE/(DECREASE)	\$ (131,862)	\$ (40,261)	\$ 91,601	-69.47%	\$ (6,762)	\$ (5,136)		
22	9791	Beginning Balance	253,256	121,394	(131,862)	-52.07%	81,133	74,371		
23		ENDING FUND BALANCE	\$ 121,394	\$ 81,133	\$ (40,261)	-33.17%	\$ 74,371	\$ 69,235		
24		COMPONENTS OF ENDING FUND BALANCE								
25	9797	California Clean Energy 6230 (VCOE)	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -		
26	9797	Restricted Lottery 6300	1,569	1,475	(94)	-5.99%	-	-		
27	9797	Educator Effectiveness 6264	6,120	6,120	-	0.00%	-	-		
28	9797	Prop 39 Depreciation	4,431	3,300	(1,131)	-25.52%	2,169	1,038		
29	9797	Parent Teacher Committee 9079	7,593	1,088	(6,505)	-85.67%	1,088	1,088		
30	9797	Fundraising 9081	16,562	16,562	-	0.00%	-	-		
31	9797	Student Body 9080	-	-	-	0.00%	-	-		
32	9797	Robotics Program 9082	-	-	-	0.00%	-	-		
33	9797	Gene Haas Scholarships 9083	-	-	-	0.00%	-	-		
34	9796	Economic Uncert. (Greater of 5% or \$66K)	110,769	102,408	(8,361)	-7.55%	106,395	110,471		
35		Economic Uncert. %	5.00%	5.00%	0.00%	0.00%	5.00%	5.00%		
36	9790	Unrestricted Lottery 1100	-	-	-	0.00%	-	-		
37	9790	Mandated Cost Block Grant 0060	-	-	-	0.00%	-	-		
38	9790	Undesignated - 0000	(25,650)	(49,820)	(24,170)	94.23%	(35,281)	(43,362)		
39		ENDING FUND BALANCE	\$ 121,394	\$ 81,133	\$ (40,261)	-33.17%	\$ 74,371	\$ 69,235		



# ACE Charter High School

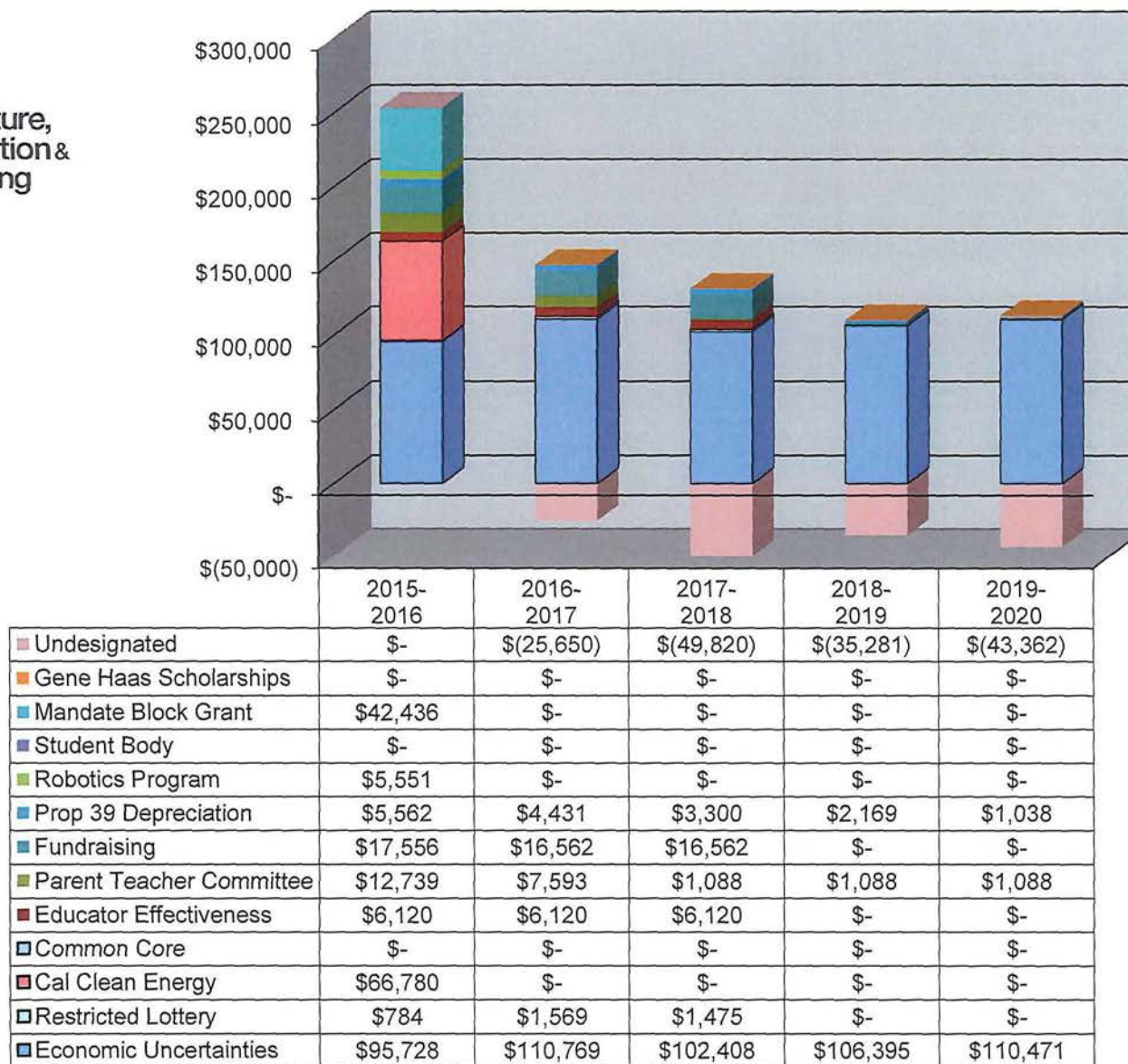
## ACTUAL EXPENDITURES TO DATE

Object	Description	2016/17 Estimated Actuals	Actual Encumbrances as of 05/25/17	Actual Expenditures as of 05/25/17	Total Enc/Exp as of 05/25/17	Enc. To Date	% Exp. To Date	Balance Remaining Amount	%
	<b>Certificated Salaries</b>								
1000	Certificated Salaries	\$ 880,355	\$ 76,323	\$ 795,759	\$ 872,082	8.67%	90.39%	\$ 8,273	0.94%
2000	Classified Salaries	104,624	8,749	94,366	103,115	8.36%	90.20%	1,509	1.44%
3000	Employee Benefits	328,303	30,374	293,005	323,379	9.25%	89.25%	4,924	1.50%
4100	Textbooks	9,483	-	6,481	6,481	0.00%	68.34%	3,002	31.66%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	241,564	26,269	86,628	112,897	10.87%	35.86%	128,667	53.26%
4400	Noncapitalized Equipment	55,840	-	55,838	55,838	0.00%	100.00%	2	0.00%
5100	Transportation	108,000	51,129	52,621	103,750	47.34%	48.72%	4,250	3.94%
5200	Travel and Conference	28,838	1,930	21,926	23,856	6.69%	76.03%	4,982	17.28%
5300	Memberships and Dues	1,096	-	1,005	1,005	0.00%	91.70%	91	8.30%
5400	Insurance	17,219	-	16,798	16,798	0.00%	97.56%	421	2.44%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	96,720	44,915	45,837	90,752	46.44%	47.39%	5,968	6.17%
5800	Professional Services	286,734	54,504	161,325	215,829	19.01%	56.26%	70,905	24.73%
5900	Communication	6,147	288	1,543	1,831	4.69%	25.10%	4,316	70.21%
6900	Depreciation	22,350	22,350	-	22,350	100.00%	0.00%	-	0.00%
7100	Special Ed Excess Cost	27,874	27,874	-	27,874	100.00%	0.00%	-	0.00%
7400	Debt Service - Interest	225	-	185	185	0.00%	82.22%	40	17.78%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,215,372</b>	<b>\$ 344,705</b>	<b>\$ 1,633,317</b>	<b>\$ 1,978,022</b>	<b>15.56%</b>	<b>73.73%</b>	<b>\$ 237,350</b>	<b>10.71%</b>



Architecture,  
Construction &  
Engineering

## Components of Ending Fund Balance





	Object	July	August	October	November	December	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	APR										
<b>A. BEGINNING CASH</b>	<b>9110</b>	<b>\$ 363,291.29</b>	<b>\$ 423,978.03</b>	<b>\$ 334,862.39</b>	<b>\$ 152,191.39</b>	<b>\$ 172,224.52</b>	<b>\$ 534,942.49</b>	<b>\$ 536,785.07</b>	<b>\$ 428,844.54</b>		<b>\$ 363,291.29</b>
<b>B. RECEIPTS</b>											
Revenue Limit											
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-
State Aid	8011	41,795.00	41,795.00	75,231.00	75,231.00	75,231.00	87,407.00	87,407.00	-	64,519.00	873,892.00
State Aid - Prior Year adj	80XX	-	-	-	-	-	-	-	-	32,672.00	-
Education Protection Account (EPA)	8012	-	-	-	-	65,132.00	-	-	59,792.00	15,771.00	290,864.00
Education Protection Account-Prior Year adj	8019	-	-	-	-	-	-	-	-	(4,306.00)	-
Prior Year Adjustments	8019	-	-	-	-	-	-	-	-	-	-
In-Lieu Taxes-Prior Year Adjustment	8096	-	-	-	-	-	-	-	-	(30,519.00)	-
In-Lieu Taxes	8096	-	29,433.00	58,866.00	39,244.00	78,468.00	40,928.00	40,928.00	40,928.00	40,927.00	530,085.00
Title I 3010	8290	-	-	-	-	-	-	-	-	21,520.93	40,786.00
Title II, Teacher Quality 4035	8290	-	-	-	-	-	-	-	-	(37.00)	-
Title III, LEP 4203	8290	-	-	-	-	-	-	-	-	-	-
Mandate Claims Discretionary 0060	8550	-	-	-	-	18,014.00	5,417.00	-	-	(95.00)	36,596.00
Mandated Block Grant 0060	8550	-	-	-	7,182.00	-	-	-	-	-	7,182.00
Lottery Unrestricted 1100	8560	-	-	3,745.33	(3,745.33)	-	8,546.32	-	-	9,745.07	27,445.00
Lottery Restricted 6300	8560	-	-	4,036.91	(4,036.91)	-	-	-	-	7,832.69	8,577.00
Charter Categorical Block Grant 0000	8590	-	-	-	45.20	-	-	-	-	(45.20)	-
CTEIG 6387	8590	-	-	-	-	-	-	-	-	(84,039.00)	56,361.00
Educator Effectiveness 6264	8590	-	-	-	-	-	-	-	-	-	-
Prop 39 6230	8590	-	-	-	-	-	-	-	-	-	-
College Readiness Block Grant 7338	8590	-	-	-	37,500.00	-	-	-	-	37,500.00	75,000.00
Other State Income	8590	-	-	244.56	-	-	-	-	-	(244.56)	-
Interest	8660	-	-	-	-	-	256.83	-	-	280.64	1,500.00
Interagency Income	8677	-	-	11,222.75	-	48,111.87	11,880.40	-	-	37,390.98	110,081.00
Food Service Sales 9531	8634	-	-	-	-	-	-	-	-	-	-
Other Local Income	8699	11.13	-	-	1,193.48	1,307.79	-	-	-	(0.09)	13,918.00
Vista Real Contract	8699	-	-	-	-	-	-	-	-	11,090.03	11,223.00
Error Account	8999	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>41,806.13</b>	<b>71,228.00</b>	<b>153,346.55</b>	<b>152,613.44</b>	<b>286,264.66</b>	<b>154,435.55</b>	<b>128,335.00</b>	<b>100,720.00</b>	<b>159,963.49</b>	<b>2,083,510.00</b>
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	13,389.00	85,626.68	76,383.54	79,448.13	74,685.93	78,270.32	82,577.30	79,496.06	84.10	880,355.00
Classified Salaries	2000-2999	2,907.00	9,310.30	8,749.21	8,749.21	8,749.21	9,814.96	10,148.53	6,277.44	2,610.77	104,624.00
Employee Benefits	3000-3999	2,888.02	15,173.70	30,339.64	30,798.31	30,106.41	30,662.04	31,681.24	33,946.53	238.46	328,303.00
Supplies	4000-4999	-	10,258.28	32,480.31	16,230.56	10,396.62	20,391.02	20,377.30	9,513.50	146,699.32	306,887.00
Services	5000-5999	1,315.00	4,128.06	77,221.89	10,935.75	36,263.46	10,681.21	95,331.95	95,331.95	106,228.42	544,754.00
Capital Outlays	6000-6599	-	-	-	-	-	-	-	-	22,350.00	22,350.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	-	-	-	-	27,874.00	27,874.00
Other Outgo - Interest	7438-7439	30.89	28.70	41.09	22.12	19.92	11.09	11.09	3.83	0.00	225.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Other Disbursements		-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>20,529.91</b>	<b>124,525.72</b>	<b>225,215.68</b>	<b>146,184.08</b>	<b>160,221.55</b>	<b>149,830.64</b>	<b>240,127.41</b>	<b>224,569.30</b>	<b>306,085.08</b>	<b>2,215,372.00</b>
<b>INCOME LESS EXPENDITURES</b>		<b>21,276.22</b>	<b>(53,297.72)</b>	<b>(71,869.13)</b>	<b>6,429.36</b>	<b>126,043.11</b>	<b>4,604.91</b>	<b>(111,792.41)</b>	<b>(123,849.30)</b>	<b>(146,121.59)</b>	<b>(131,862.00)</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>											
Cash in Bank	9120	3,017.00	-	-	-	-	-	-	-	100.00	3,117.00
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	-	-	-	-	-	22,350.31	7,966.15	30,316.46
Accounts Receivable	92XX	121,995.28	2,154.02	319.23	8,717.97	(237.48)	-	27.89	(355.33)	0.00	139,431.69
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-
Capital Lease	9667	(1,775.11)	(1,777.30)	(1,764.91)	(3,589.88)	(1,786.08)	(1,794.91)	(1,797.12)	6.66	(3,605.33)	(25,051.71)
Accounts Payable	9510-9650	(83,826.65)	(38,661.50)	(109,356.19)	8,475.68	6,217.15	(967.42)	5,621.11	(63,942.61)	(0.00)	(257,849.22)
Undefined Object		-	-	-	-	-	-	-	-	-	-
Rounding Adjustment		-	-	-	-	-	-	-	-	-	-
<b>TOTAL PY TRANSACTIONS</b>		<b>39,410.52</b>	<b>(38,284.78)</b>	<b>(110,801.87)</b>	<b>13,603.77</b>	<b>4,193.59</b>	<b>(2,762.33)</b>	<b>3,851.88</b>	<b>(41,940.97)</b>	<b>4,460.82</b>	<b>(110,035.78)</b>
<b>E. NET INCREASE/(DECREASE)</b>											
(B-C+D)		60,686.74	(91,582.50)	(182,671.00)	20,033.13	130,236.70	1,842.58	(107,940.53)	(165,790.27)	(141,660.76)	(241,897.78)
<b>F. ENDING CASH (A+E)</b>		<b>423,978.03</b>	<b>332,395.53</b>	<b>152,191.39</b>	<b>172,224.52</b>	<b>302,461.22</b>	<b>536,785.07</b>	<b>428,844.54</b>	<b>263,054.27</b>		
<b>G. ENDING FUND BALANCE</b>											<b>121,393.51</b>

# Adopted Budget Certification

Charter Number: 1126

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2017-18 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

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

Date: \_\_\_\_\_

Printed  
Name: Joe Clausi

Title: Principal

For additional information on the budget report, please contact:

Charter School Contact:

Tami Peterson  
Name

Chief Business Official  
Title

805-383-1972  
Telephone

tpeterson@vcoe.org  
E-mail Address



# Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund		
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		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	G	
ICR	Indirect Cost Rate Worksheet		
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		

Fund 620  
Charter Schools  
Enterprise Fund



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,694,841.00	1,920,818.00	13.3%
2) Federal Revenue		8100-8299	40,786.00	28,420.00	-30.3%
3) Other State Revenue		8300-8599	211,161.00	57,552.00	-72.7%
4) Other Local Revenue		8600-8799	136,722.00	1,100.00	-99.2%
5) TOTAL, REVENUES			2,083,510.00	2,007,890.00	-3.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	880,355.00	987,115.00	12.1%
2) Classified Salaries		2000-2999	104,624.00	87,253.00	-16.6%
3) Employee Benefits		3000-3999	328,303.00	384,665.00	17.2%
4) Books and Supplies		4000-4999	306,887.00	60,660.00	-80.2%
5) Services and Other Operating Expenses		5000-5999	544,754.00	495,244.00	-9.1%
6) Depreciation		6000-6999	22,350.00	4,667.00	-79.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,099.00	28,547.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,215,372.00	2,048,151.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(131,862.00)	(40,261.00)	-69.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(131,862.00)	(40,261.00)	-69.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	253,256.00	121,394.00	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,256.00	121,394.00	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			253,256.00	121,394.00	-52.1%
2) Ending Net Position, June 30 (E + F1e)			121,394.00	81,133.00	-33.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	85,119.00	52,588.00	-38.2%
b) Restricted Net Position		9797	36,275.00	28,545.00	-21.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	354,791.03		
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	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(379.02)		
4) Due from Grantor Government		9290	0.00		
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	69,311.25		
g) Accumulated Depreciation - Equipment		9445	(38,994.79)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			384,828.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	51,468.20		
2) Due to Grantor Governments		9590	13,070.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	5,395.79		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			69,933.99		
<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 (G10 + H2) - (I7 + J2)			314,894.48		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	873,892.00	1,099,869.00	25.9%
Education Protection Account State Aid - Current Year		8012	290,864.00	290,864.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<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	530,085.00	530,085.00	0.0%
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>1,694,841.00</b>	<b>1,920,818.00</b>	<b>13.3%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,786.00	28,420.00	-30.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>40,786.00</b>	<b>28,420.00</b>	<b>-30.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,778.00	7,664.00	-82.5%
Lottery - Unrestricted and Instructional Materials		8560	36,022.00	40,388.00	12.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	56,361.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,000.00	9,500.00	-87.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>211,161.00</b>	<b>57,552.00</b>	<b>-72.7%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,100.00	-26.7%
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	121,304.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	13,918.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>136,722.00</b>	<b>1,100.00</b>	<b>-99.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,083,510.00</b>	<b>2,007,890.00</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	675,381.00	783,067.00	15.9%
Certificated Pupil Support Salaries		1200	75,316.00	82,056.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	129,658.00	121,992.00	-5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>880,355.00</b>	<b>987,115.00</b>	<b>12.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,624.00	87,253.00	-16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>104,624.00</b>	<b>87,253.00</b>	<b>-16.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	111,926.00	142,441.00	27.3%
PERS		3201-3202	14,051.00	13,551.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	20,233.00	20,666.00	2.1%
Health and Welfare Benefits		3401-3402	159,163.00	184,212.00	15.7%
Unemployment Insurance		3501-3502	483.00	526.00	8.9%
Workers' Compensation		3601-3602	22,447.00	23,269.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>328,303.00</b>	<b>384,665.00</b>	<b>17.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	9,483.00	9,710.00	2.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	241,564.00	50,950.00	-78.9%
Noncapitalized Equipment		4400	55,840.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>306,887.00</b>	<b>60,660.00</b>	<b>-80.2%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	108,000.00	110,160.00	2.0%
Travel and Conferences		5200	28,838.00	10,053.00	-65.1%
Dues and Memberships		5300	1,096.00	1,122.00	2.4%
Insurance		5400-5450	17,219.00	18,055.00	4.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,720.00	99,557.00	2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	286,734.00	250,003.00	-12.8%
Communications		5900	6,147.00	6,294.00	2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			544,754.00	495,244.00	-9.1%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	22,350.00	4,667.00	-79.1%
TOTAL, DEPRECIATION			22,350.00	4,667.00	-79.1%
<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	27,874.00	28,540.00	2.4%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	225.00	7.00	-96.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			28,099.00	28,547.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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>			2,215,372.00	2,048,151.00	-7.5%



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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,694,841.00	1,920,818.00	13.3%
2) Federal Revenue		8100-8299	40,786.00	28,420.00	-30.3%
3) Other State Revenue		8300-8599	211,161.00	57,552.00	-72.7%
4) Other Local Revenue		8600-8799	136,722.00	1,100.00	-99.2%
5) TOTAL, REVENUES			2,083,510.00	2,007,890.00	-3.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,269,134.00	1,168,673.00	-7.9%
2) Instruction - Related Services	2000-2999		519,287.00	430,304.00	-17.1%
3) Pupil Services	3000-3999		225,475.00	240,519.00	6.7%
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		80,595.00	85,484.00	6.1%
8) Plant Services	8000-8999		92,782.00	94,624.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	28,099.00	28,547.00	1.6%
10) TOTAL, EXPENSES			2,215,372.00	2,048,151.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(131,862.00)	(40,261.00)	-69.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(131,862.00)	(40,261.00)	-69.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	253,256.00	121,394.00	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,256.00	121,394.00	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			253,256.00	121,394.00	-52.1%
2) Ending Net Position, June 30 (E + F1e)			121,394.00	81,133.00	-33.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	85,119.00	52,588.00	-38.2%
b) Restricted Net Position		9797	36,275.00	28,545.00	-21.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6264		6,120.00	6,120.00
6300		1,569.00	1,475.00
9010		28,586.00	20,950.00
Total, Restricted Net Position		36,275.00	28,545.00



# Average Daily Attendance

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

# Lottery Report



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		784.00	784.00
2. State Lottery Revenue	8560	27,445.00		8,577.00	36,022.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		27,445.00	0.00	9,361.00	36,806.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	22,700.00			22,700.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	4,745.00			4,745.00
4. Books and Supplies	4000-4999	0.00		7,792.00	7,792.00
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 )		27,445.00	0.00	7,792.00	35,237.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,569.00	1,569.00
<b>D. COMMENTS:</b>					

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

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

# Technical Review Checks

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July 1 Budget  
2017-18 Budget  
Technical Review Checks

Architecture, Construction & Engineering Charter High  
Oxnard Union High

Ventura County

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

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

### IMPORT CHECKS

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



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

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

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

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

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

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

## 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 Resource 3327), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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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July 1 Budget  
2016-17 Estimated 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:

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### **IMPORT CHECKS**

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

AR-AP-POSITIVE - (W) - 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

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

### **SUPPLEMENTAL CHECKS**

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

### **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.