

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,971,313.60	4,194,798.06	5.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	229,428.65	112,478.37	-51.0%
4) Other Local Revenue		8600-8799	390,934.29	50,000.00	-87.2%
5) TOTAL, REVENUES			4,591,676.54	4,357,276.43	-5.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,775,418.29	1,831,085.00	3.1%
2) Classified Salaries		2000-2999	535,443.40	599,864.80	12.0%
3) Employee Benefits		3000-3999	646,058.40	742,077.56	14.9%
4) Books and Supplies		4000-4999	376,487.73	234,666.19	-37.7%
5) Services and Other Operating Expenses		5000-5999	720,581.35	764,064.31	6.0%
6) Depreciation		6000-6999	28,400.03	28,895.59	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,695.17	41,947.98	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,123,084.37	4,242,601.43	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			468,592.17	114,675.00	-75.5%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			468,592.17	114,675.00	-75.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,988,320.81	4,456,912.98	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,988,320.81	4,456,912.98	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,988,320.81	4,456,912.98	11.7%
2) Ending Net Position, June 30 (E + F1e)			4,456,912.98	4,571,587.98	2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	95,256.12	66,360.53	-30.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,361,656.86	4,505,227.45	3.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,338,338.34		
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	0.00		
4) Due from Grantor Government		9290	492,274.52		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	11,886.84		
8) Other Current Assets		9340	65.77		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	21,132.75		
c) Accumulated Depreciation - Land Improvements		9425	(15,700.85)		
d) Buildings		9430	42,505.34		
e) Accumulated Depreciation - Buildings		9435	(11,698.36)		
f) Equipment		9440	146,451.58		
g) Accumulated Depreciation - Equipment		9445	(87,434.34)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,937,821.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	103,179.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	377,729.16		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			480,908.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			4,456,913.05		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,782,334.14	1,877,297.46	5.3%
Education Protection Account State Aid - Current Year		8012	713,979.18	730,282.81	2.3%
State Aid - Prior Years		8019	(98,203.80)	0.00	-100.0%
LCFF Transfers					
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	1,573,204.08	1,587,217.79	0.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,971,313.60	4,194,798.06	5.6%
FEDERAL REVENUE					
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	0.00	0.00	0.0%
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
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	125,885.00	7,800.72	-93.8%
Lottery - Unrestricted and Instructional Materials		8560	103,543.65	104,677.65	1.1%
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	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			229,428.65	112,478.37	-51.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	2,995.16	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	387,939.13	50,000.00	-87.1%
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%
TOTAL, OTHER LOCAL REVENUE			390,934.29	50,000.00	-87.2%
TOTAL, REVENUES			4,591,676.54	4,357,276.43	-5.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,646,757.18	1,676,964.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	21,600.00	New
Certificated Supervisors' and Administrators' Salaries		1300	128,661.11	132,521.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,775,418.29	1,831,085.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	54,905.99	122,427.92	123.0%
Classified Support Salaries		2200	92,336.49	87,337.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	128,661.11	132,521.00	3.0%
Clerical, Technical and Office Salaries		2400	208,380.53	226,423.04	8.7%
Other Classified Salaries		2900	51,159.28	31,155.84	-39.1%
TOTAL, CLASSIFIED SALARIES			535,443.40	599,864.80	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	213,063.51	273,258.75	28.3%
PERS		3201-3202	66,728.46	93,159.01	39.6%
OASDI/Medicare/Alternative		3301-3302	68,646.93	68,559.19	-0.1%
Health and Welfare Benefits		3401-3402	244,111.78	248,561.93	1.8%
Unemployment Insurance		3501-3502	1,112.08	1,215.47	9.3%
Workers' Compensation		3601-3602	52,395.64	57,323.21	9.4%
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%
TOTAL, EMPLOYEE BENEFITS			646,058.40	742,077.56	14.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	47,210.35	15,500.00	-67.2%
Books and Other Reference Materials		4200	13,200.00	13,200.00	0.0%
Materials and Supplies		4300	106,077.38	130,966.19	23.5%
Noncapitalized Equipment		4400	210,000.00	75,000.00	-64.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			376,487.73	234,666.19	-37.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51,536.00	25,000.00	-51.5%
Dues and Memberships		5300	8,842.88	9,267.96	4.8%
Insurance		5400-5450	25,192.09	26,403.08	4.8%
Operations and Housekeeping Services		5500	95,060.73	99,630.32	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,041.70	87,331.29	-4.1%
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	432,795.48	499,835.82	15.5%
Communications		5900	16,112.47	16,595.84	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			720,581.35	764,064.31	6.0%
DEPRECIATION					
Depreciation Expense		6900	28,400.03	28,895.59	1.7%
TOTAL, DEPRECIATION			28,400.03	28,895.59	1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	40,695.17	41,947.98	3.1%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,695.17	41,947.98	3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			4,123,084.37	4,242,601.43	2.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,971,313.60	4,194,798.06	5.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	229,428.65	112,478.37	-51.0%
4) Other Local Revenue		8600-8799	390,934.29	50,000.00	-87.2%
5) TOTAL, REVENUES			4,591,676.54	4,357,276.43	-5.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,689,754.06	2,778,234.48	3.3%
2) Instruction - Related Services	2000-2999		891,882.67	910,098.72	2.0%
3) Pupil Services	3000-3999		50,000.00	80,268.87	60.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		169,324.34	149,144.06	-11.9%
8) Plant Services	8000-8999		281,428.13	282,907.32	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	40,695.17	41,947.98	3.1%
10) TOTAL, EXPENSES			4,123,084.37	4,242,601.43	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			468,592.17	114,675.00	-75.5%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			468,592.17	114,675.00	-75.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,988,320.81	4,456,912.98	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,988,320.81	4,456,912.98	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,988,320.81	4,456,912.98	11.7%
2) Ending Net Position, June 30 (E + F1e)			4,456,912.98	4,571,587.98	2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	95,256.12	66,360.53	-30.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,361,656.86	4,505,227.45	3.3%

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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	548.96	547.87	548.96	553.85	553.85	553.85
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	548.96	547.87	548.96	553.85	553.85	553.85
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	548.96	547.87	548.96	553.85	553.85	553.85

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

2016-17 Cash Flow Forecast

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Actuals as of 5/31/2017

	P-2 P-2	12 P-2	11 P-2	10 P-2	9 P-2	8 P-2	7 P-2	6 P-2	5 P-2	4 P-1	3 P-1	2 P-1	1 P-1	Actuals as of 5/31/2017	FORECAST
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actuals as of 5/31/2017	FORECAST
	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Accrual	Actuals as of 5/31/2017	Jul-16 - Jun-17
2 - State Apportionment Schedule, No Deferrals, Paid on a Lag	0%	5%	5%	9%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%	20%
1 - District Apportionment Schedule, Paid on Time	6%	12%	8%	8%	8%	8%	8%	1/3	1/6	1/6	1/6	1/6	0		
# of School Days in Month	0	6	21	21	16	12	20	17	22	14	22	9		180	
Enrollment														570	
Unduplicated Count of Low Income, EL, Foster Youth														59	
ADA														548.96	
Income															
8011-8096 - Local Control Funding Formula Revenue															
8011 Local Control Funding Formula	-	-	179,884	161,895	161,895	161,895	161,895	161,895	160,996	160,996	160,996	160,996	148,991	1,782,334	
8012 Education Protection Account	-	-	-	175,743	-	-	175,743	-	-	193,918	-	-	168,575	713,979	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	(20,803)	(14,991)	(20,803)	(20,803)	(20,803)	(98,204)	
8096 In Lieu of Property Taxes	-	-	94,713	189,425	126,284	252,568	126,284	126,284	223,438	-	111,719	223,438	99,051	1,573,204	
Total 8011-8096 - Local Control Funding Formula Revenue	-	-	274,597	527,063	288,179	414,463	463,922	288,179	363,631	339,923	251,912	363,631	395,814	3,971,314	
8100-8299 - Other Federal Income															
8181 Federal Special Education (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8220 Child Nutrition Programs - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8291 Title I, A Basic Grants Low-Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8292 Title II, A Teacher Quality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8294 Title III, Limited English Proficiency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8296 Title V, B Charter Schools Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8297 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8100-8299 - Other Federal Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8300-8599 - Other State Income															
8311 Special Ed - AB602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8312 Supplemental Hourly Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8434 Class Size Reduction - Grades K-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8520 Child Nutrition - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandate Block Grant	-	-	-	-	-	7,820	57,965	40,067	-	2,601	17,432	-	-	125,885	
8560 State Lottery Revenue	-	-	-	-	-	-	-	27,728	-	-	26,716	-	49,100	103,544	
8590 Charter School Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591 SB740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8593 Art and Music Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Secondary School Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8599 All Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8300-8599 - Other State Income	-	-	-	-	-	7,820	57,965	67,795	-	2,601	44,148	-	49,100	229,429	
8600-8799 - Other Income-Local															
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest / Dividend Income	163	262	254	172	241	250	189	357	372	195	291	250	-	2,995	
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8670 In Kind Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8690 All Other Local Revenue	-	575	-	289	128,694	743	50	75	-	-	10,593	-	-	141,018	
8698 Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 Fundraising	-	2,104	8,840	12,802	5,979	2,818	35,598	130	964	-	2,266	-	-	71,502	
8792 Transfers of Apportionments - Special Ed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8600-8799 - Other Income-Local	163	2,940	9,094	13,263	134,914	3,811	35,837	563	1,336	195	13,150	250	-	215,515	

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

2016-17 Cash Flow Forecast

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Actuals as of 5/31/2017

	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-2	P-2 P-1	P-1 P-1	P-1 P-1	P-1 P-1	P-1 P-1	Actuals as of 5/31/2017	FORECAST
	12	11	10	9	8	7	6	5	4	3	2	1			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Accrual	Jul-16 - Jun-17	
8999 Prior Year Adjustment	-	-	62,016	-	9,324	138	-	(77)	90,205	-	637	-	13,175	175,419	
TOTAL INCOME	163	2,940	345,708	540,326	432,417	426,232	557,724	356,459	455,172	342,719	309,846	363,880	458,089	4,591,677	
Expense															
1000 - Certificated Salaries															
1110 Teachers' Salaries	-	78,189	159,730	160,317	159,000	158,859	159,564	153,291	154,484	148,761	148,183	76,819	-	1,557,197	
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1170 Teacher Salaries - Substitute	-	195	4,090	5,460	2,530	2,550	2,205	6,805	7,695	5,750	11,480	5,000	-	53,760	
1175 Teachers' Salaries - Stipend/Extra Duty	-	-	-	4,500	-	-	-	-	3,000	-	2,750	25,550	-	35,800	
1200 Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1300 Certificated Supervisor and Administrator Salaries	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	-	128,661	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	10,722	89,106	174,542	180,999	172,252	172,131	172,491	170,818	175,901	165,233	173,135	118,090	-	1,775,418	
2000 - Classified Salaries															
2100 Instructional Aide Salaries	-	129	5,787	6,568	5,988	3,679	3,509	4,104	7,736	4,299	8,276	4,831	-	54,906	
2200 Classified Support Salaries (Maintenance, Food)	7,181	8,652	8,348	7,603	8,026	7,364	7,181	7,567	7,925	6,629	7,815	8,045	-	92,336	
2300 Classified Supervisor and Administrator Salaries	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	10,722	-	128,661	
2400 Clerical/Technical/Office Staff Salaries	9,430	19,270	20,562	19,589	19,525	18,369	18,574	18,542	18,831	16,726	18,963	10,000	-	208,381	
2900 Other Classified Salaries (Supervision, After School)	-	152	4,416	4,500	3,185	3,238	3,308	3,915	4,440	2,908	5,206	15,892	-	51,159	
Total 2000 - Classified Salaries	27,332	38,925	49,836	48,982	47,447	43,372	43,294	44,849	49,654	41,283	50,982	49,490	-	535,443	
3000 - Employee Benefits															
3111 STRS - State Teachers Retirement System	1,349	10,815	20,858	21,604	20,725	20,453	20,985	20,385	20,957	19,671	20,407	14,856	-	213,064	
3212 PERS - Public Employee Retirement System	3,380	4,996	5,927	5,757	5,682	5,505	5,626	5,636	5,923	5,490	5,933	6,873	-	66,728	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	1,695	2,503	3,500	3,464	3,264	2,504	2,981	3,182	3,501	2,963	3,781	3,068	-	36,405	
3331 MED - Medicare	552	1,780	3,130	3,202	3,040	2,979	2,983	3,001	3,144	2,871	3,129	2,430	-	32,242	
3401 H&W - Health & Welfare	28,563	44,328	14,356	2,688	33,304	16,977	20,858	17,147	20,735	(2,998)	40,653	7,500	-	244,112	
3501 SUI - State Unemployment Insurance	19	61	108	110	105	103	103	104	108	99	108	84	-	1,112	
3601 Workers' Compensation	-	3,748	-	5,032	5,148	9,679	4,796	-	9,879	-	4,615	9,498	-	52,396	
3901 403B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 3000 - Employee Benefits	35,557	68,231	47,879	41,859	71,267	58,200	58,331	49,455	64,249	28,095	78,625	44,309	-	646,058	
4000 - Supplies															
4110 Approved Textbooks and Core Curriculum Materials	-	3,520	50,034	-	2,199	-	-	-	-	-	(9,593)	1,050	-	47,210	
4210 Books and Other Reference Materials	-	2,947	281	1,733	446	-	353	24	1,742	-	4,652	1,023	-	13,200	
4310 Student Materials	1,990	17,236	6,460	536	2,997	199	(1,865)	-	327	-	111	36,762	-	64,753	
4350 Office Supplies	-	68	1,201	789	587	467	814	422	629	707	634	701	-	7,020	
4370 Custodial Supplies	-	916	525	2,835	955	132	1,981	12	606	2,131	-	2,397	-	12,490	
4390 Other Supplies	-	2,873	6,100	1,965	3,156	825	538	518	811	405	1,576	3,047	-	21,814	
4400 Non Capitalized Equipment	-	44,266	1,504	1,783	1,620	-	847	-	386	708	1,421	157,467	-	210,000	
4700 Food and Food Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 4000 - Supplies	1,990	71,825	66,103	9,641	11,961	1,624	2,667	976	4,502	3,951	(1,200)	202,448	-	376,488	
5000 - Operating Services															
5200 Travel and Conferences	-	6,943	1,054	598	3,602	-	341	792	1,405	31	3,523	33,249	-	51,536	
5300 Dues and Memberships	-	3,590	1,875	-	(445)	-	-	-	153	750	125	2,795	-	8,843	
5450 General Insurance	-	25,192	-	-	-	-	-	-	-	-	-	-	-	25,192	
5500 Operation and Housekeeping Services	(1,750)	9,676	22,115	8,485	10,548	7,045	6,065	3,477	3,452	4,462	6,051	7,300	8,135	95,061	
5610 Rent - Facilities / Buildings / Space	-	-	33,493	-	-	-	-	-	-	-	-	1,172	-	34,665	
5620 Equipment Lease	-	5,500	3,692	3,605	3,378	1,119	2,996	-	5,967	3,283	3,279	8,685	-	41,505	

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

2016-17 Cash Flow Forecast

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												Actuals as of 5/31/2017		
	12	11	10	9	8	7	6	5	4	3	2	1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL		FORECAST	
	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Accrual	Jul-16 - Jun-17
Ending Cash Balance	3,755,871	3,830,299	3,750,963	3,944,371	4,090,361	4,155,986	4,392,677	4,492,934	4,554,073	4,657,585	4,592,783	4,338,338	4,338,338	4,338,338

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

2017-18 Cash Flow Forecast

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Actuals as of 6/30/2016

	12	11	10	9	8	7	6	5	4	3	2	1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1		
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Accrual	FORECAST
														Jul-17 - Jun-18
8698 Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Fundraising	-	1,471	6,182	8,953	4,181	1,971	24,893	91	674	-	1,585	-	-	50,000
8792 Transfers of Apportionments - Special Ed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8600-8799 - Other Income-Local	-	1,471	6,182	8,953	4,181	1,971	24,893	91	674	-	1,585	-	-	50,000
Prior Year Adjustments														
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999 Other Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	94,392	283,292	225,074	487,255	297,502	303,093	533,394	392,476	281,499	492,789	282,410	280,825	403,275	4,357,276
Expense														
1000 - Certificated Salaries														
1110 Teachers' Salaries	-	81,198	162,396	162,396	162,396	162,396	162,396	162,396	162,396	162,396	162,396	81,198	-	1,623,964
1120 Teachers' Hourly	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1170 Teacher Salaries - Substitute	-	1,950	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	1,950	-	39,000
1175 Teachers' Salaries - Stipend/Extra Duty	-	75	150	150	150	6,400	150	150	150	150	150	6,325	-	14,000
1200 Certificated Pupil Support Salaries	-	1,080	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	1,080	-	21,600
1300 Certificated Supervisor and Administrator Salaries	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	-	132,521
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 - Certificated Salaries	11,043	95,347	179,650	179,650	179,650	185,900	179,650	179,650	179,650	179,650	179,650	101,597	-	1,831,085
2000 - Classified Salaries														
2100 Instructional Aide Salaries	-	3,401	13,603	14,963	12,923	8,842	8,162	12,923	12,923	11,563	14,963	8,162	-	122,428
2200 Classified Support Salaries (Maintenance, Food Service, etc.)	7,278	7,278	7,278	7,278	7,278	7,278	7,278	7,278	7,278	7,278	7,278	7,278	-	87,337
2300 Classified Supervisor and Administrator Salaries	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	11,043	-	132,521
2400 Clerical/Technical/Office Staff Salaries	13,214	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	19,383	-	226,423
2900 Other Classified Salaries (Supervision, After School, etc.)	-	865	3,462	3,808	3,289	2,250	2,077	3,289	3,289	2,942	3,808	2,077	-	31,156
Total 2000 - Classified Salaries	31,536	41,970	54,769	56,475	53,916	48,796	47,943	53,916	53,916	52,209	56,475	47,943	-	599,865
3000 - Employee Benefits														
3111 STRS - State Teachers Retirement System	2,346	14,511	26,676	26,676	26,676	27,578	26,676	26,676	26,676	26,676	26,676	15,413	-	273,259
3212 PERS - Public Employee Retirement System	4,898	6,518	8,506	8,771	8,373	7,578	7,446	8,373	8,373	8,108	8,771	7,446	-	93,159
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3311 OASDI - Social Security	1,632	2,279	3,072	3,178	3,019	2,702	2,649	3,019	3,019	2,914	3,178	2,649	-	33,310
3331 MED - Medicare	617	1,991	3,399	3,424	3,387	3,403	3,300	3,387	3,387	3,362	3,424	2,168	-	35,249
3401 H&W - Health & Welfare	20,713	20,713	20,713	20,713	20,713	20,713	20,713	20,713	20,713	20,713	20,713	20,713	-	248,562
3501 SUI - State Unemployment Insurance	21	69	117	118	117	117	114	117	117	116	118	75	-	1,215
3601 Workers' Compensation	14,331	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	-	57,323
3901 403B	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 3000 - Employee Benefits	44,559	50,858	67,261	67,657	67,063	66,869	65,675	67,063	67,063	66,666	62,880	48,464	-	742,078

CAMARILLO ACADEMY OF PROGRESSIVE EDUCATION

2017-18 Cash Flow Forecast

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Actuals as of 6/30/2016

	12	11	10	9	8	7	6	5	4	3	2	1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1		
	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1		
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Accrual	FORECAST
														Jul-17 - Jun-18
Total 7000 - Other Outgo	944	2,818	2,189	4,783	2,933	2,933	4,823	3,924	2,808	4,666	2,808	2,808	3,509	41,948
TOTAL EXPENSE	204,129	302,640	415,516	385,646	380,550	381,443	375,036	381,497	380,381	380,137	376,559	275,557	3,509	4,242,601
NET INCOME	(109,737)	(19,349)	(190,441)	101,610	(83,048)	(78,351)	158,357	10,979	(98,882)	112,653	(94,149)	5,268	399,765	114,675
Beginning Cash Balance	4,338,338	4,641,671	4,624,817	4,436,870	4,565,524	4,484,879	4,408,888	4,569,604	4,582,942	4,486,419	4,601,431	4,509,641	4,517,269	4,338,338
Cash Flow from Operating Activities														
Net Income	(109,737)	(19,349)	(190,441)	101,610	(83,048)	(78,351)	158,357	10,979	(98,882)	112,653	(94,149)	5,268	399,765	114,675
Change in Accounts Receivable														
Prior Year Accounts Receivable	441,167	-	-	24,550	-	-	-	-	-	-	-	-	-	465,718
Current Year Accounts Receivable													(403,275)	(403,275)
Change in Due from														-
Change in Accounts Payable	(30,592)													(30,592)
Change in Due to	-	-	-	-	-	-	-	-	-	-	-	-	3,509	3,509
Change in Accrued Vacation														-
Change in Payroll Liabilities														-
Change in Prepaid Expenditures														-
Change in Deposits														-
Change in Deferred Revenue														-
Depreciation Expense	2,494	2,494	2,494	2,494	2,403	2,359	2,359	2,359	2,359	2,359	2,359	2,359		28,896
Cash Flow from Investing Activities														
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities														
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	4,641,671	4,624,817	4,436,870	4,565,524	4,484,879	4,408,888	4,569,604	4,582,942	4,486,419	4,601,431	4,509,641	4,517,269	4,517,269	4,517,269

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July 1 Budget
2017-18 Budget
Technical Review Checks

Camarillo Academy of Progressive Education
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. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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
2017-18 Budget
Technical Review Checks

Camarillo Academy of Progressive Education
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)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

Camarillo Academy of Progressive Education
Oxnard Union High

Ventura County

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- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- 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. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- 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. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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

INTRA-FD-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.

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July 1 Budget
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.