

Architecture, Construction & Engineering Charter High School
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2018/19 Adopted Budget Proposal
Budget Detail

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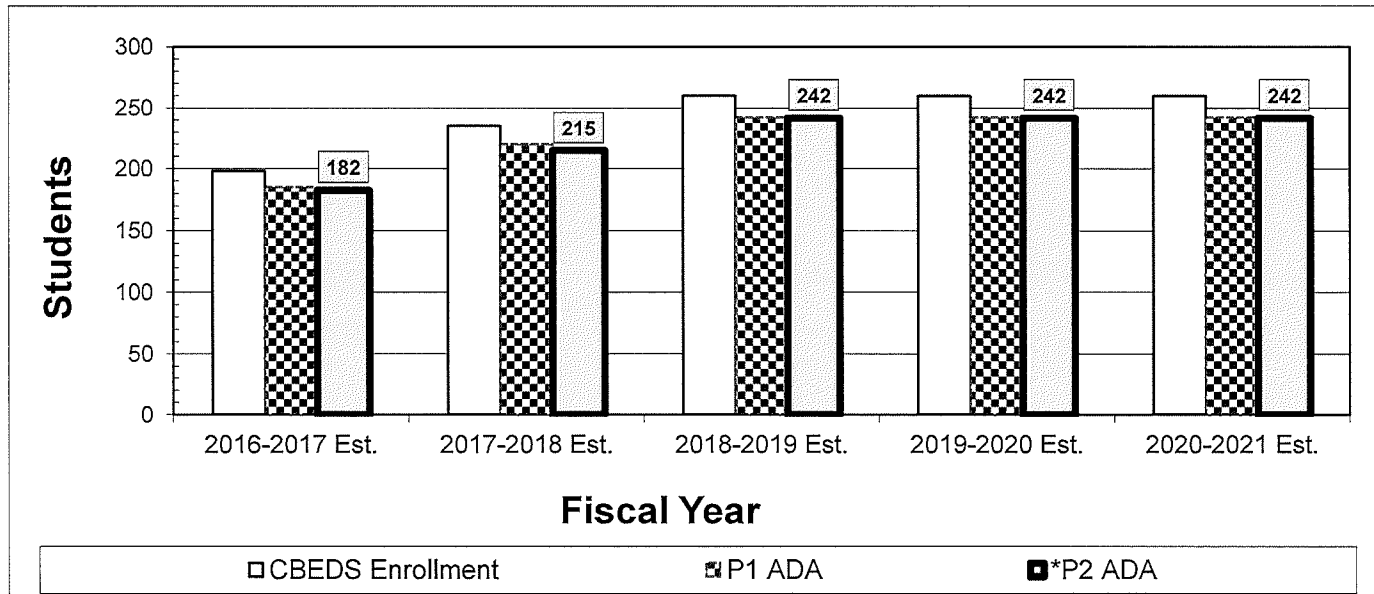
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2018/19 Adopted Budget Proposal
Budget Detail***

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**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)
				#	%	#	%	
2016-2017 Est.	198	185	182	13	7.03%	11	6.71%	92.16%
2017-2018 Est.	235	220	215	37	18.69%	32	17.63%	91.34%
2018-2019 Est.	260	242	242	25	10.64%	27	12.64%	93.00%
2019-2020 Est.	260	242	242	0	0.00%	0	0.00%	93.00%
2020-2021 Est.	260	242	242	0	0.00%	0	0.00%	93.00%



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%
2017-18 CBEDS	89	62	53	31	235	235	37	18.69%
2017-18 Current	85	59	48	29	221	221	-14	-5.96%
2018-19 *	68	85	59	48	260	260	39	17.65%
2019-20 **	48	68	85	59	260	260	0	0.00%
2020-21 ***	59	48	68	85	260	260	0	0.00%
2021-22 ****	85	59	48	68	260	260	0	0.00%

2013-14 Est ADA	40.92	48.36	50.22	32.55	172.05
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	59.52	54.87	35.34	34.41	184.14
2017-18 Est ADA	82.77	57.66	49.29	28.83	218.55
2018-19 Est ADA	63.24	79.05	54.87	44.64	241.80
2019-20 Est ADA	44.64	63.24	79.05	54.87	241.80
2020-21 Est ADA	54.87	44.64	63.24	79.05	241.80
2021-22 Est ADA	79.05	54.87	44.64	63.24	241.80

214.66 Current ADA
(3.89) Decrease

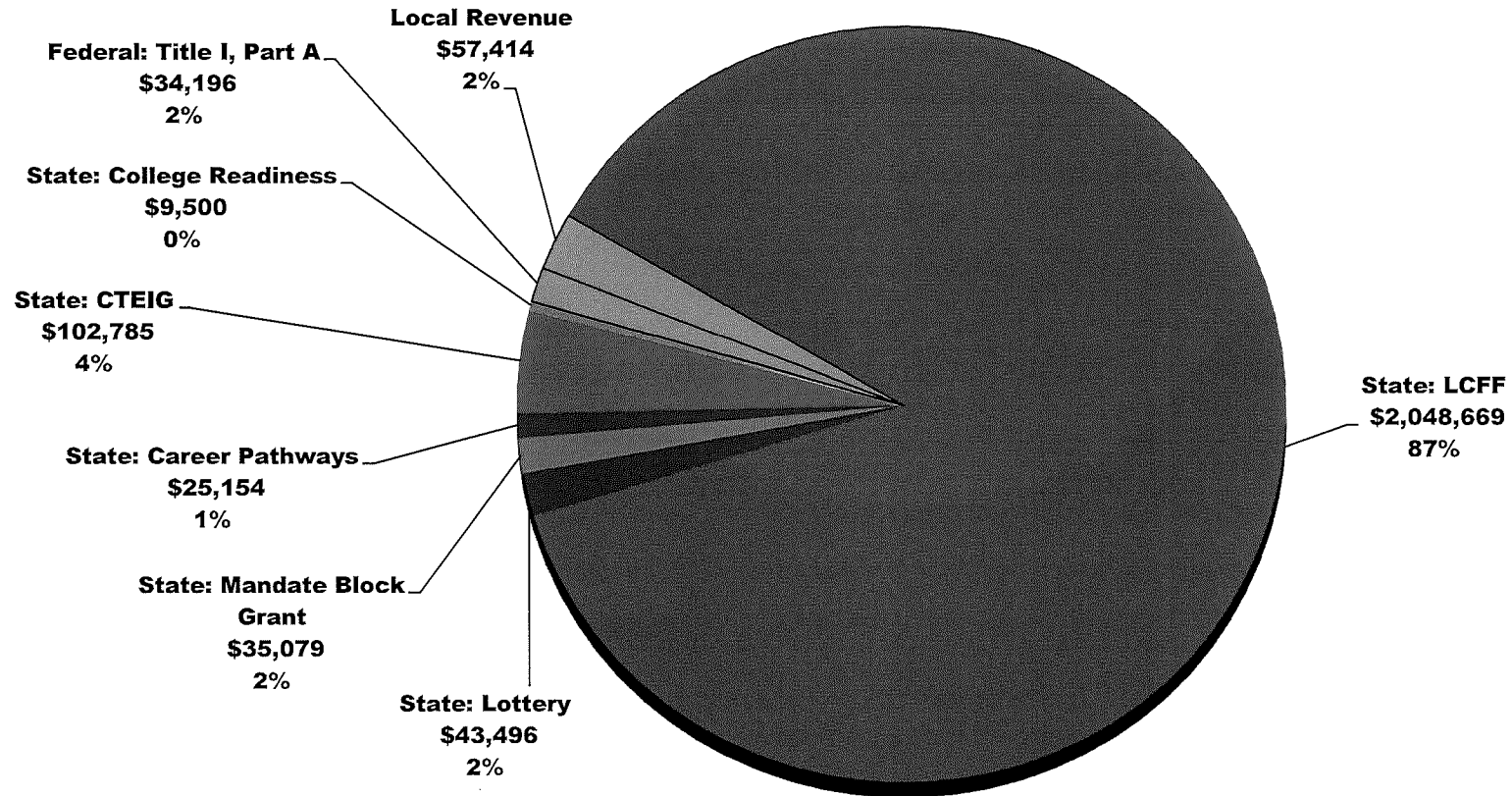
* 68 students need to be recruited in order to reach 260 students for 2018-19

** 48 students need to be recruited in order to reach 260 students for 2019-20

*** 59 students need to be recruited in order to reach 260 students for 2020-21

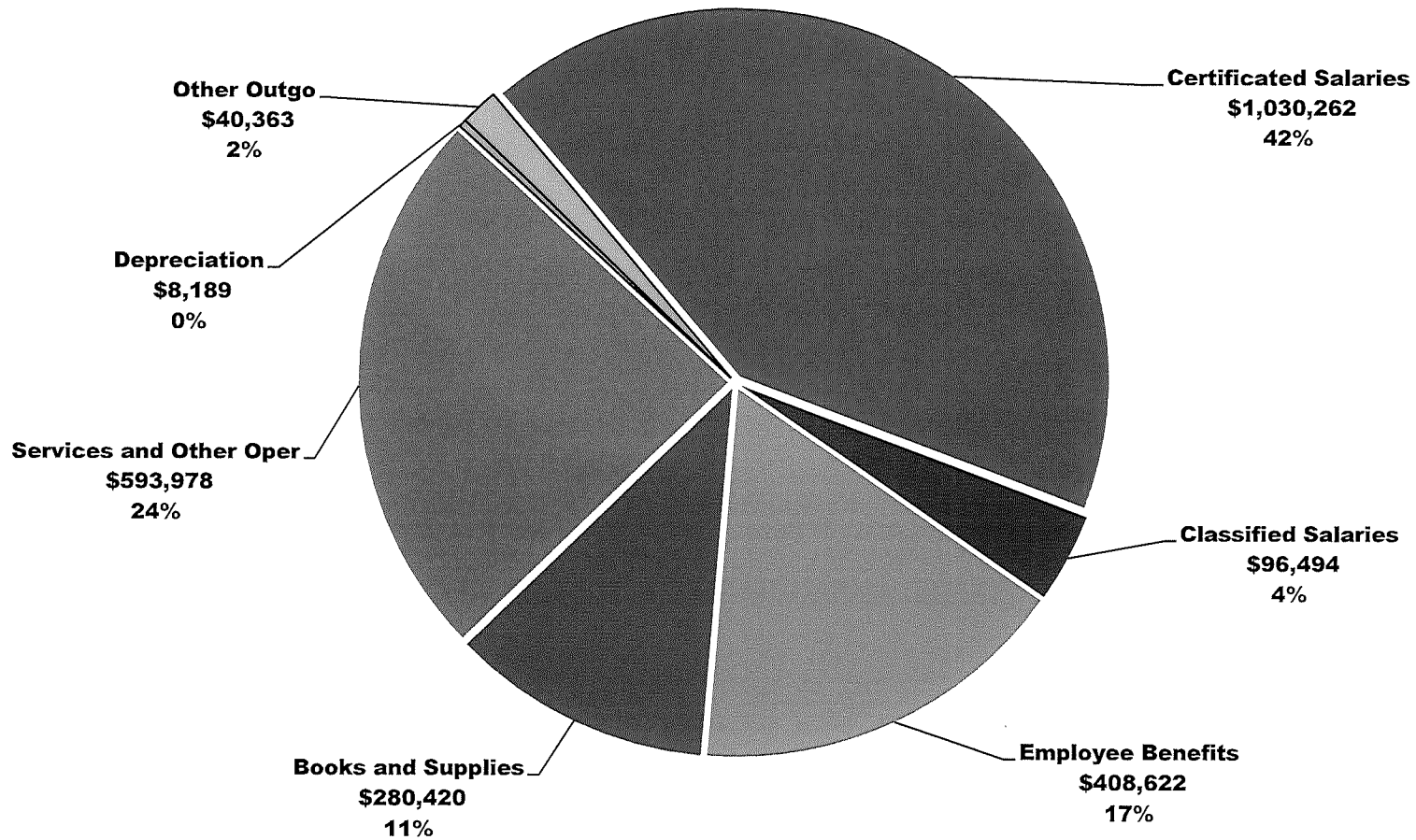
**** 85 students need to be recruited in order to reach 260 students for 2021-22

ACE Charter High School
2017-18 Revenues
\$2,356,293
\$10,977 per ADA (214.66)



	A	B	C	H	K	N	O
1		ACE Charter High School					
2		Based on Governor's 2018-19 Budget Proposal					
3				2017-18 Estimated Actuals	2018/19 Budget	2019/20 Budget	2020/21 Budget
4							
5	Object	Description	Comments				
6							
7		Revenue Limit Sources					
8	8012	Education Protection Act (Prop 30)		\$ 329,293	\$ 329,293	\$ 329,293	\$ 329,293
9	8012	Education Protection Act (Prop 30)	Prior Year Adjustment	-	-	-	-
10	8011	Local Control Funding Formula	State Aid	1,072,148	1,440,713	1,482,742	1,522,548
11	8011	General Purpose Block Grant	Prior Year Adjustment	-	-	-	-
12	8096	In Lieu	OUHSD	647,228	647,228	647,228	647,228
13	8096	In Lieu	Prior Year Adjustment	-	-	-	-
14		Total Revenue Limit Sources		\$ 2,048,669	\$ 2,417,234	\$ 2,459,263	\$ 2,499,069
15		Federal Sources					
16	8290	Title I, Part A		\$ 34,196	\$ 34,196	\$ 34,196	\$ 34,196
17	8290	Title II, Part A		-	-	-	-
18	8290	Title III		-	-	-	-
19		Total Federal Sources		\$ 34,196	\$ 34,196	\$ 34,196	\$ 34,196
20		Other State Revenue					
21	8550	Mandate Block Grant	Prior Year ADA x \$44	\$ 8,254	\$ 9,709	\$ 10,937	\$ 10,937
22	8550	One-time Mandated Costs Claims	\$147 x P/Y ADA	26,825	55,382	-	-
23	8560	Unrestricted Lottery	214.66 ADA x 1.04446 @ \$146.00	32,734	36,872	36,872	36,872
24	8560	Unrestricted Lottery	Prior Year Adjustment	-	-	-	-
25	8560	Restricted Lottery	214.66 ADA x 1.04446 @ \$48.00	10,762	12,122	12,122	12,122
26	8560	Restricted Lottery	Prior Year Adjustment	-	-	-	-
27	8590	Other State Revenue	Educator Effectiveness 6264	-	-	-	-
28	8590	Other State Revenue	CTEIG 6387	102,785	-	-	-
29	8590	California Clean Energy Grant	VCOE	-	-	-	-
30	8590	Other State Revenue	College Readiness Block Grant 7338	9,500	-	-	-
31	8590	Supplemental Cat Grant	Prior Year Adjustment	-	-	-	-
32	8590	Other State Revenue	Misc	-	-	-	-
33		Total Other State Revenue		\$ 190,860	\$ 114,085	\$ 59,931	\$ 59,931
34		Other Local Revenue					
35	8660	Interest	.90% Interest Rate	\$ 3,600	\$ 1,100	\$ 1,100	\$ 1,100
36	8677	Other Local Revenue	VC Innovates Grant 6382	18,837	-	-	-
37	8677	Other Local Revenue	River Oaks Career Pathway Grant 6382	6,317	-	-	-
38	8677	Other Local Revenue	VCOE Supervisor Stipend	-	-	-	-
39	8699	Other Local Revenue	Misc (Restitution, Prop 39 VCOE, STRS Refund, Skool Live Kiosk) 0000	11,239	-	-	-
40	8699	Other Local Revenue	Parent Teacher Committee 9079	10,665	-	-	-
41	8699	Other Local Revenue	Fundraising/Donations 9081	4,472	-	-	-
42	8699	Other Local Revenue	Robotics Program 9082	19,438	-	-	-
43	8699	Other Local Revenue	Student Scholarships 9083	-	-	-	-
44	8699	Other Local Revenue	Gene Haas Foundation 9080	8,000	-	-	-
45	8699	ROP Contracts	Microsoft Vouchers 9150	-	-	-	-
46		Total Other Local Revenue		\$ 82,568	\$ 1,100	\$ 1,100	\$ 1,100
47		TOTAL REVENUES		\$ 2,356,293	\$ 2,566,615	\$ 2,554,490	\$ 2,594,296

ACE Charter High School
2017-18 Expenditures
\$2,458,328
\$11,452 per ADA (214.66)



	A	B	C	H	K	N	O
1	ACE Charter High School						
2	Based on Governor's 2018-19 Budget Proposal						
3				2017-18			
4				Estimated			
5	Object	Description	Comments	Actuals	2018/19	2019/20	2020/21
6		Certificated Salaries			Budget	Budget	Budget
7	1100	Teachers	11.34 FTE Teachers	\$ 771,979	\$ 902,489	\$ 941,305	\$ 976,904
8	1110	Teachers - Substitutes	Teacher Subs	14,004	16,200	16,200	16,200
9	1130	Teacher Stipends	BTSA Stipends	-	-	-	-
10	1140	Extra Duty	ASB, Robotics, Advisor, Intern, After-school, CELDT	11,000	11,000	11,000	11,000
11	1200	Certificated Support Salaries	1.00 FTE Counselor	83,332	86,103	89,310	89,310
12	1300	Administration	1.00 FTE Principal, One-Time Bonus, Admin Stipends	149,947	145,224	150,713	150,713
13							
14		Total Certificated Salaries		\$1,030,262	\$1,161,016	\$1,208,528	\$1,244,127
15		Classified Salaries					
16	2100	Instructional Aides	.00 FTE Paraeducator	\$ -	\$ -	\$ -	\$ -
18	2400	Clerical and Office	2.00 FTE Admin Assistant	96,494	100,500	103,204	103,204
19	2400	Clerical and Office	Clerical Sub Hours	-	-	-	-
20							
21		Total Classified Salaries		\$ 96,494	\$ 100,500	\$ 103,204	\$ 103,204
22		Benefits					
23	3100	STRS (Retirement)	14.430%	\$ 147,756	\$ 188,661	\$ 219,106	\$ 237,628
24	3200	PERS (Retirement)	15.531%	14,845	18,152	21,466	24,253
25	3301	Medicare	1.45%	14,516	16,581	17,524	18,040
26	3302	Medicare/OASDI	Medicare 1.45%/OASDI 6.2%	7,146	7,543	7,895	7,895
27	3401	Other State Revenue	\$13,158 per full-time employee	172,159	203,068	213,160	221,054
28	3402	Health and Welfare	\$13,158 per full-time employee	27,253	27,270	28,421	29,474
29	3500	State Unemployment Insurance	0.05%	546	621	656	674
30	3600	Workers' Compensation	2.161%	24,401	19,795	20,463	21,018
31	3900	Other Benefits		-	-	-	-
32		Total Benefits		\$ 408,622	\$ 481,691	\$ 528,691	\$ 560,036
33		Books and Supplies					
34	4100	Textbooks	Online Curriculum (Pearson) 6300/0060	\$ 7,702	\$ 8,521	\$ 8,765	\$ 9,025
35	4300	Materials and Supplies	Instructional Supplies 1000 (Construction Class Supplies/Tools, Other Instructional Supplies include lottery) 0000	41,417	45,824	47,135	48,535
36	4300	Materials and Supplies	First Aid Supplies 3140	500	500	500	500
37	4300	Materials and Supplies	School Administration 2700	7,814	8,645	8,892	9,156

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3				2017-18			
4				Estimated			
5	Object	Description	Comments	Actuals	2018/19	2019/20	2020/21
				Budget	Budget	Budget	
38	4300	Materials and Supplies	VC Innovates Grant 6382 (Makerspace containers, 3D printer, Promethean Board	13,110	-	-	-
39	4300	Materials and Supplies	ROA Career Pathway Grant 6382	-	-	-	-
40	4300	Materials and Supplies	Chromebooks 0709	86,005	11,000	11,000	86,005
41	4300	Materials and Supplies	CTEIG 6387	443	-	-	-
42	4300	Materials and Supplies	College Readiness Block Grant 7338	2,306	-	-	-
43	4300	Materials and Supplies	Maintenance and Operations 8100	3,310	3,662	3,767	3,879
44	4300	Materials and Supplies	Technology 0000	1,108	-	-	-
45	4300	Materials and Supplies	Parent Teacher Committee 9079	-	-	-	-
46	4300	Materials and Supplies	Donation Account 9081	666	-	-	-
47	4300	Materials and Supplies	Robotics Program 9082	6,046	-	-	-
48	4300	Materials and Supplies	Microsoft Vouchers 9150	-	-	-	-
49	4300	Materials and Supplies	Misc Supplies 2100	275	-	-	-
50	4300	Materials and Supplies	Title 1 Supplies 3010	172	-	-	-
53	4319	Materials and Supplies	College Readiness Block Grant 7338- Undesignated	-	-	-	-
54	4400	Non-capitalized Equipment	VC Innovates Grant 6382	4,255	-	-	-
56	4400	Non-capitalized Equipment	CTEIG 6387 (Maker Space)	101,652	-	-	-
57	4400	Non-capitalized Equipment	Lenovo Workstation, Teacher Laptop	2,383	-	-	-
59	4400	Non-capitalized Equipment	Water Filtration System 2700	1,256	-	-	-
60	4400	Non-capitalized Equipment	Technology 0000	-	9,000	9,000	-
62		Total Books and Supplies		\$ 280,420	\$ 87,152	\$ 89,059	\$ 157,100
63		Other Services and Operating					
64	5100	Transportation	Transportation (Added one more bus for 2017-18, According to VCOE transportation department - 25% increase for 2018-19)	\$ 120,000	\$ 150,000	\$ 154,290	\$ 158,872
65		Transportation - Subagreements		\$ 120,000	\$ 150,000	\$ 154,290	\$ 158,872
66							
67	5200	Travel and Conference	Car Allowance for School Director	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
68	5210	Travel and Conference	Admin Staff Mileage 2700	534	545	556	567
69	5220	Travel and Conference	Admin Staff Development	2,270	2,512	2,584	2,661
70	5220	Travel and Conference	Instructional Staff Development (includes 3110)	6,550	7,247	7,454	7,675

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4							
5	Object	Description	Comments				
71	5220	Travel and Conference	Instructional Staff Development 0709	1,000	1,000	1,000	1,000
72	5220	Travel and Conference	ROA Career Pathway Grant 6382	2,102	-	-	-
74	5220	Travel and Conference	CTEIG 6387	-	-	-	-
75	5220	Travel and Conference	College Readiness 7338 (International Baccalaureate)	6,709	-	-	-
76		Total Travel and Conference		\$ 20,365	\$ 12,504	\$ 12,794	\$ 13,103
77	5300	Dues and Memberships	CCSA, CAWEE	\$ 2,100	2,142	\$ 2,185	\$ 2,229
78							
79		Total Dues and Memberships		\$ 2,100	\$ 2,142	\$ 2,185	\$ 2,229
80	5400	Insurance	Student Laptop Insurance 9079/0060	\$ -	\$ -	\$ -	\$ -
81	5450	Insurance	Liability Insurance	8,433	9,330	9,597	9,882
82		Total Insurance		\$ 8,433	\$ 9,330	\$ 9,597	\$ 9,882
83	5710	Materials and Supplies	Computer Lease 7405	\$ -	\$ -	\$ -	\$ -
84							
85		Total Transfer of Direct Costs		\$ -	\$ -	\$ -	\$ -
86	5600	Lease	Copier Lease	\$ 9,617	\$ 9,809	\$ 10,005	\$ 10,205
87	5600	Facilities	Facility Maintenance	-	-	-	-
88	5600	Facilities	Facility Rent (Two more classrooms)	88,871	111,537	114,883	118,329
89	5600	Equipment Repairs	Equipment Repairs	1,712	1,746	1,781	1,817
90		Total Leases, Rentals and Repairs		\$ 100,200	\$ 123,092	\$ 126,669	\$ 130,351
91	5800	Professional Services	Advertising, Website & Other Admin Fees 7200	\$ 7,594	\$ 7,746	\$ 7,901	\$ 8,059
92	5800	Professional Services	Courier Services/TS Laptop Services 2700	1,200	1,200	1,200	1,200
93	5800	Professional Services	Oversight Fee 1%	20,487	24,172	24,593	24,991
94	5800	Professional Services	Technology Services 1000-OTEC	9,229	9,414	9,602	9,794
95	5800	Professional Services	School Admin (Q Software, Escape, SIS/Hosting Agreement) 2700	13,283	14,696	15,116	15,565
96	5800	Professional Services	WASC/College Board 2700	2,100	2,100	700	700
97	5800	Professional Services	Technology Services 0060 OTEC	5,149	5,252	5,357	5,464
98	5800	Professional Services	Maintenance 8100	1,875	1,875	1,875	1,875
99	5800	Professional Services	Instructional Services 1000	9,458	10,464	10,763	11,083
100	5800	Professional Services	Project Lead the Way ROA 6382 (0000 starting 2017-18)	4,000	4,000	4,000	4,000
101	5800	Professional Services	College Readiness Block Gran (IB Program/Study Smart Tutors) 7338	23,242	9,500	9,500	9,500

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4				Estimated			
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102	5800	Professional Services	Misc Services 2100	144	147	150	153
103	5800	Professional Services	Career Pathway Grant ROA (Naviance Software)	4,215	-	-	-
104	5800	Professional Services	Instructional Services (Apex software, After-school transportation) 3010	5,984	6,263	6,263	6,263
105	5800	Professional Services	California Clean Energy 6230	1,442	-	-	-
106	5800	Professional Services	CTEIG 6387 (Skills USA)	690	-	-	-
107	5800	Professional Services	Board/STRS 7100	-	-	-	-
108	5800	Professional Services	Donations 9081	3,267	-	-	-
109	5800	Professional Services	Robotics Program 9082 (Registration Fees & Lodging)	20,848	-	-	-
110	5800	Professional Services	Gene Haas Scholarships 9083	-	-	-	-
111	5800	Professional Services	Educator Effectiveness 6264	6,000	-	-	-
112	5800	Professional Services	Microsoft Vouchers 9150	-	-	-	-
113	5800	Professional Services	Food Cost 9531 (Rio School District)	18,616	20,597	21,186	21,815
114	5800	Professional Services	VC Innovates Grant 6382	550	-	-	-
115	5800	Professional Services	Parent Teacher Committee 9079 (Spring Fest, 501 c3 fees)	3,305	-	-	-
116	5801	Professional Services	Audit Cost	9,010	9,190	9,374	9,561
117	5803	Professional Services	BSA Fees	153,476	173,172	172,354	175,041
118	5804	Professional Services	TB Test & fingerprints	734	376	376	376
119	5805	Professional Services	Field Trips - Additional Transportation Costs	6,023	6,143	6,266	6,391
120	5805	Professional Services	Transportation (PTC) 9079	927	-	-	-
121	5805	Professional Services	CTEIG 6387	-	-	-	-
122	5899	Professional Services	Legal	2,730	2,785	2,841	2,898
123							
124		Total Professional Services		\$ 335,578	\$ 309,092	\$ 309,417	\$ 314,729
125	5901	Communication	Phone (includes phone allowance for Director \$1,200)	\$ 3,145	\$ 3,208	\$ 3,272	\$ 3,337
126	5902	Communication	Internet	3,645	3,718	3,792	3,868
127	5903	Communication	Postage	512	522	532	543
128		Total Communication		\$ 7,302	\$ 7,448	\$ 7,596	\$ 7,748
129		Total Other Services and Operating		\$ 593,978	\$ 613,608	\$ 622,548	\$ 636,914
130		Depreciation					
131	6900	Depreciation	Computer Lease (Capital Lease)	\$ 8,189	\$ 4,974	\$ 4,974	\$ 4,880
132		Total Equip. and Depr.		\$ 8,189	\$ 4,974	\$ 4,974	\$ 4,880

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4							
5	Object	Description	Comments				
133		Other Outgo					
134	7141	Excess Cost to Districts	Special Education Excess Costs	\$ 40,352	\$ 44,645	\$ 45,922	\$ 47,286
135	7438	Interest	Computer Lease Interest	11	-	-	-
136		Total Equip. and Depr.		\$ 40,363	\$ 44,645	\$ 45,922	\$ 47,286
137		TOTAL EXPENDITURES		\$2,458,328	\$2,493,586	\$2,602,925	\$2,753,547

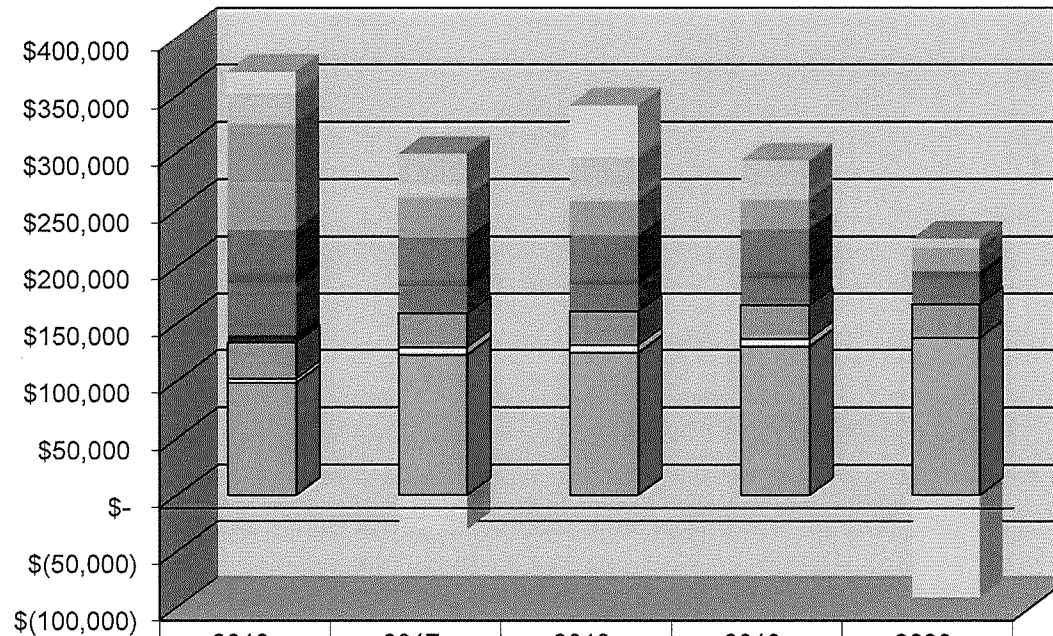
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1	ACE Charter High School							
2	Based on Governor's 2018-19 Budget Proposal							
3			2017-18					
4			Estimated					
5	Object	Description	Actuals	2018/19	2019/20	2020/21		
			Budget	Budget	Budget			
6		REVENUES:	Enrollment 235	Enrollment 260	Enrollment 260	Enrollment 260	Enrollment/ADA - 2017-18: 235/214.66, 2018-19: 260/241.80, 2019-20: 260/241.80, 2020/21: 260/241.80	
7	8010-8099	Revenue Limit Sources	\$ 2,048,669	\$ 2,417,234	\$ 2,459,263	\$ 2,499,069	Local Control Funding Formula 17/18: GAP 45.17%, 18/19: GAP 100.00%, 19/20 GAP 100.00%, 20/21: GAP 100.00%	
8	8100-8299	Federal Revenue	34,196	34,196	34,196	34,196		
9	8300-8599	Other State	190,860	114,085	59,931	59,931		
10	8600-8799	Other Local	82,568	1,100	1,100	1,100		
11		TOTAL REVENUES	\$ 2,356,293	\$ 2,566,615	\$ 2,554,490	\$ 2,594,296		
12		EXPENDITURES						
13	1000-1999	Certificated Salaries	\$ 1,030,262	\$ 1,161,016	\$ 1,208,528	\$ 1,244,127	Teacher FTE - 2017-18: 11.34, 2018-19: 13.50, 2019- 20: 13.50, 2020-21: 13.50	
14	2000-2999	Classified Salaries	96,494	100,500	103,204	103,204	Administration Assistants 2.0 FTE	
15	3000-3999	Employee Benefits	408,622	481,691	528,691	560,036		
16	4000-4999	Books and Supplies	280,420	87,152	89,059	157,100		
17	5000-5999	Services and Other Operating	593,978	613,608	622,548	636,914		
18	6000-6999	Depreciation	8,189	4,974	4,974	4,880		
19	7000-7999	Other Outgo	40,363	44,645	45,922	47,286	Special Ed Excess Costs/Lease Interest	
20		TOTAL EXPENDITURES	\$ 2,458,328	\$ 2,493,586	\$ 2,602,925	\$ 2,753,547		
21		NET INCREASE/(DECREASE)	\$ (102,035)	\$ 73,029	\$ (48,435)	\$ (159,251)		
22	9791	Beginning Balance	370,412	268,377	341,406	292,971		
23		ENDING FUND BALANCE	\$ 268,377	\$ 341,406	\$ 292,971	\$ 133,720		
24		COMPONENTS OF ENDING FUND BALANCE						
25	9797	California Clean Energy 6230 (VCOE)	\$ 29,782	\$ 29,782	\$ 29,782	\$ 29,782		
26	9797	Restricted Lottery 6300	6,565	6,565	6,565	-		
27	9797	Educator Effectiveness 6264	-	-	-	-		
28	9797	College Readiness 7338	23,255	23,255	23,255	23,255		
29	9797	Prop 39 Depreciation 9062	35,333	30,359	25,385	20,505		
30	9797	Parent Teacher Committee 9079	5,620	5,620	5,620	5,620		
31	9797	Fundraising 9081	37,773	37,773	37,773	-		
32	9797	Gene Haas Foundation 9080	8,000	8,000	8,000	8,000		
33	9797	Robotics Program 9082	-	-	-	-		
34	9796	Economic Uncert. (Greater of 5% or \$66K)	122,916	124,679	130,146	137,677		
35		Economic Uncert. %	5.00%	5.00%	5.00%	5.00%		
36	9790	Unrestricted Lottery 1100	29,734	29,734	26,445	-		
37	9790	Mandated Cost Block Grant 0060	-	-	-	-		
38	9790	Undesignated - 0000	(30,601)	45,639	-	(91,118)		
39		ENDING FUND BALANCE	\$ 268,377	\$ 341,406	\$ 292,971	\$ 133,721		

ACE Charter High School									
ACTUAL EXPENDITURES TO DATE									
Object	Description	2017-18 Estimated Actuals	Actual Encumbrances as of 05/25/18	Actual Expenditures as of 05/25/18	Total Enc/Exp as of 05/25/18	Enc. To Date	% Exp. To Date	Amount	%
	Certificated Salaries								
1000	Certificated Salaries	\$ 1,030,262	\$ 87,588	\$ 921,814	\$ 1,009,402	8.50%	89.47%	\$ 20,860	2.02%
2000	Classified Salaries	96,494	7,967	80,854	88,821	8.26%	83.79%	7,673	7.95%
3000	Employee Benefits	408,622	37,381	348,774	386,155	9.15%	85.35%	22,467	5.50%
4100	Textbooks	7,702	-	2,142	2,142	0.00%	27.81%	5,560	72.19%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	163,172	4,096	154,461	158,557	2.51%	94.66%	4,615	2.83%
4400	Noncapitalized Equipment	109,546	-	108,117	108,117	0.00%	98.70%	1,429	1.30%
5100	Transportation	120,000	21,051	80,635	101,686	17.54%	67.20%	18,314	15.26%
5200	Travel and Conference	20,365	1,225	14,155	15,380	6.02%	69.51%	4,985	24.48%
5300	Memberships and Dues	2,100	17	2,083	2,100	0.81%	99.19%	-	0.00%
5400	Insurance	8,433	-	8,433	8,433	0.00%	100.00%	-	0.00%
5500	Utilities	-	-	-	-	0.00%	0.00%	-	0.00%
5600	Rentals, Leases, and Repairs	100,200	23,519	75,500	99,019	23.47%	75.35%	1,181	1.18%
5800	Professional Services	335,578	19,963	250,800	270,763	5.95%	74.74%	64,815	19.31%
5900	Communication	7,302	900	2,420	3,320	12.33%	33.14%	3,982	54.53%
6900	Depreciation	8,189	-	-	-	0.00%	0.00%	8,189	100.00%
7100	Special Ed Excess Cost	40,352	-	-	-	0.00%	0.00%	40,352	100.00%
7400	Debt Service - Interest	11	-	11	11	0.00%	100.00%	-	0.00%
	TOTAL EXPENDITURES	\$ 2,458,328	\$ 203,707	\$ 2,050,199	\$ 2,253,906	8.29%	83.40%	\$ 204,422	8.32%



Architecture,
Construction &
Engineering

Components of Ending Fund Balance



	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021
■ Undesignated	\$17,980	\$(30,601)	\$45,639	\$-	\$(91,118)
■ Unrestricted Lottery	\$27,772	\$29,734	\$29,734	\$26,445	\$-
■ Gene Haas Scholarships	\$-	\$8,000	\$8,000	\$8,000	\$8,000
■ Mandate Block Grant	\$52,005	\$-	\$-	\$-	\$-
■ Prop 39 Depreciation	\$39,986	\$35,333	\$30,359	\$25,385	\$20,505
■ Fundraising	\$37,234	\$37,773	\$37,773	\$37,773	\$-
■ Parent Teacher Committee	\$9,852	\$5,620	\$5,620	\$5,620	\$5,620
■ College Readiness	\$46,012	\$23,255	\$23,255	\$23,255	\$23,255
■ Educator Effectiveness	\$6,120	\$-	\$-	\$-	\$-
■ Cal Clean Energy	\$31,224	\$29,782	\$29,782	\$29,782	\$29,782
□ Restricted Lottery	\$3,505	\$6,565	\$6,565	\$6,565	\$-
■ Economic Uncertainties	\$98,722	\$122,916	\$124,679	\$130,146	\$137,677

Architecture, Construction, Engineering High School
Ventura County

2017/2018 Cash Flow Worksheet - Estimated Actuals

Form CASH

	Object	July	August	September	October	February	March	April	May	June	Accruals	TOTAL
ACTUALS THRU MONTH OF	APR											
A. BEGINNING CASH	9110	\$ 392,044.78	\$ 458,881.79	\$ 292,432.22	\$ 300,886.55	\$ 110,392.14	\$ 194,135.33	\$ 365,449.54	\$ 401,972.66	\$ 341,544.24		\$ 392,044.78
B. RECEIPTS												
Revenue Limit												
Property Tax	8020-8079	-	-	-	-	-	-	-	-	-	-	-
State Aid	8011	46,273.00	46,273.00	83,292.00	83,292.00	105,374.00	121,806.00	121,806.00	121,806.00	92,350.00	-	1,072,148.00
State Aid - Prior Year adj	80XX	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account (EPA)	8012	-	-	67,527.00	-	-	111,396.00	-	-	82,843.00	-	329,293.00
Education Protection Account-Prior Year adj	8019	-	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments	8019	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Taxes-Prior Year Adjustment	8096	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Taxes	8096	-	-	97,287.00	-	102,910.00	111,249.00	55,624.00	55,624.00	55,624.00	39,193.00	647,228.00
IDEA Part B 3310	8181	-	-	-	-	-	-	-	-	-	-	-
Title I 3010	8290	-	-	8,482.00	-	-	17,735.00	-	-	-	5,391.00	34,196.00
Ed Jobs 3205	8290	-	-	-	-	-	-	-	-	-	-	-
Title II, Teacher Quality 4035	8290	-	-	-	-	-	-	-	-	-	(1,318.00)	-
Title II, EETT 4045	8290	-	-	-	-	-	-	-	-	-	-	-
Title III, LEP 4203	8290	-	-	-	-	-	-	-	-	-	-	-
Mandate Claims Discretionary 0060	8550	-	-	-	-	-	-	8,961.00	8,943.46	-	(40.46)	26,825.00
Mandated Block Grant 0060	8550	-	-	-	-	-	-	-	-	-	218.00	8,254.00
Lottery Unrestricted 1100	8560	-	-	4,306.03	(5,309.03)	-	-	9,026.19	-	-	12,621.88	32,734.00
Lottery Restricted 6300	8560	-	-	4,648.58	(4,273.27)	-	-	418.72	-	-	9,406.26	10,762.00
Charter Categorical Block Grant 0000	8580	-	-	-	-	-	-	-	-	-	-	-
CTEIG 6387	8580	-	-	77,023.05	-	43,200.00	-	-	-	-	(17,438.05)	102,785.00
Educator Effectiveness 6254	8590	-	-	-	-	-	-	-	-	-	-	-
Prop 39 6230	8590	-	-	-	-	-	-	-	-	-	(33,730.00)	-
College Readiness Block Grant 7338	8590	-	-	-	-	-	-	-	-	-	9,500.00	9,500.00
Other State Income	8590	-	5.00	-	246.44	-	-	-	-	-	(251.44)	-
Interest	8660	-	-	-	-	479.08	302.50	-	-	-	2,339.34	3,600.00
Interagency Income	8677	8,897.94	(8,897.94)	-	-	-	6,810.39	-	-	-	18,343.61	25,154.00
Food Service Sales 9531	8634	-	-	-	-	-	-	-	-	-	-	-
Other Local Income	8699	-	443.30	402.96	13,474.09	3,000.00	4,546.60	10,421.00	-	-	2,603.59	53,814.00
Vista Real Contract	8699	-	-	-	-	-	-	-	-	-	-	-
AB602 6500	8792	-	-	-	-	-	-	-	-	-	-	-
Error Account	8999	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		55,170.94	37,823.36	342,968.62	87,430.23	254,963.08	373,845.49	206,256.91	186,373.46	230,817.00	46,838.74	2,356,293.00
C. DISBURSEMENTS												
Certificated Salaries	1000-1999	10,166.00	86,558.40	86,293.27	99,168.07	88,622.64	91,090.14	94,348.54	99,832.39	99,832.39	8,824.74	1,030,262.00
Classified Salaries	2000-2999	-	8,503.83	7,888.42	7,962.94	7,888.42	7,888.42	8,204.55	11,579.28	11,579.28	1,333.59	96,494.00
Employee Benefits	3000-3999	1,846.45	17,825.91	35,535.94	36,788.98	35,945.92	36,124.11	38,437.73	48,626.02	48,626.02	1,280.76	408,622.00
Supplies	4000-4999	22,201.12	2,432.87	86,805.18	45,997.51	7,172.20	10,601.89	4,575.71	280.42	280.42	18,823.35	280,420.00
Services	5000-5999	3,215.08	15,443.16	9,025.01	62,056.74	19,496.77	91,291.37	29,224.48	91,472.61	91,472.61	63,869.30	593,978.00
Capital Outlays	6000-6599	-	-	-	-	-	-	-	-	-	8,189.00	8,189.00
Other Outgo - Excess Cost	7000-7399	-	-	-	-	-	-	-	-	-	40,352.00	40,352.00
Other Outgo - Interest	7438-7439	11.11	-	-	-	-	-	-	-	-	(0.11)	11.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements		-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		37,439.76	130,764.17	225,547.82	251,974.24	159,125.95	236,995.93	174,791.01	251,790.72	251,790.72	142,672.63	2,458,328.00
INCOME LESS EXPENDITURES		17,731.18	(92,940.81)	117,420.80	(164,544.01)	95,837.13	136,849.56	31,465.90	(65,417.26)	(20,973.72)	(95,833.90)	(102,035.00)
D. PRIOR YEAR TRANSACTIONS												
Cash in Bank	9120	197.25	-	-	-	-	-	-	-	-	100.00	297.25
Revolving Cash	9130	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	9400	-	-	(41,303.80)	-	-	-	-	-	8,189.00	76,636.63	43,521.83
Accounts Receivable	92XX	112,589.49	16,823.34	2,802.10	9,582.30	(32,909.93)	31,468.99	1,549.96	28.70	(31.32)	0.00	143,481.66
Prepaid Expenditures	9330	22,201.12	-	-	-	-	-	-	-	-	-	22,201.12
Capital Lease	9667	(3,600.89)	-	-	-	-	-	-	-	(4.44)	-	(3,605.33)
Accounts Payable	9510-9550	(82,281.14)	(90,332.10)	(70,464.77)	6,674.68	20,815.99	2,995.66	3,507.26	4,960.15	(41,249.83)	0.00	(227,529.64)
Undefined Object		-	-	-	-	-	-	-	-	-	-	-
Rounding Adjustment		-	-	-	-	-	-	-	-	-	-	-
TOTAL PY TRANSACTIONS		49,105.83	(73,508.76)	(108,966.47)	16,256.98	(12,093.94)	34,464.65	5,057.22	4,988.84	(33,096.59)	76,736.64	(21,633.11)
E. NET INCREASE/(DECREASE) (B-C+D)		66,837.01	(166,449.57)	8,454.33	(148,287.03)	83,743.19	171,314.21	36,523.12	(60,428.42)	(54,070.31)	(19,097.26)	(123,668.11)
F. ENDING CASH (A+E)		458,881.79	292,432.22	300,886.55	152,599.52	194,135.33	365,449.54	401,972.66	341,544.24	287,473.93		
G. ENDING FUND BALANCE												268,376.67

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):

2018-19 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: Joseph 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

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G = General Ledger Data; S = Supplemental Data

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13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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SIAA	Summary of Interfund Activities - Actuals		
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Fund 620
Charter Schools
Enterprise Fund

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,048,669.00	2,417,234.00	18.0%
2) Federal Revenue		8100-8299	34,196.00	34,196.00	0.0%
3) Other State Revenue		8300-8599	190,860.00	114,085.00	-40.2%
4) Other Local Revenue		8600-8799	82,568.00	1,100.00	-98.7%
5) TOTAL, REVENUES			2,356,293.00	2,566,615.00	8.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,030,262.00	1,161,016.00	12.7%
2) Classified Salaries		2000-2999	96,494.00	100,500.00	4.2%
3) Employee Benefits		3000-3999	408,622.00	481,691.00	17.9%
4) Books and Supplies		4000-4999	280,420.00	87,152.00	-68.9%
5) Services and Other Operating Expenses		5000-5999	593,978.00	613,608.00	3.3%
6) Depreciation		6000-6999	8,189.00	4,974.00	-39.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,363.00	44,645.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,458,328.00	2,493,586.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,035.00)	73,029.00	-171.6%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(102,035.00)	73,029.00	-171.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	370,412.00	268,377.00	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,412.00	268,377.00	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			370,412.00	268,377.00	-27.5%
2) Ending Net Position, June 30 (E + F1e)			268,377.00	341,406.00	27.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	92,315.00	124,679.00	35.1%
b) Restricted Net Position		9797	146,328.00	135,455.00	-7.4%
c) Unrestricted Net Position		9790	29,734.00	81,272.00	173.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	303,581.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(169.62)		
4) Due from Grantor Government		9290	167.00		
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	76,859.48		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	69,311.25		
g) Accumulated Depreciation - Equipment		9445	(61,345.10)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			388,504.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,187.51		
2) Due to Grantor Governments		9590	7,192.00		
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) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	4.44		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			16,383.95		
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)			372,120.58		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment		8011	1,072,148.00	1,440,713.00	34.4%
State Aid - Current Year					
Education Protection Account State Aid - Current Year		8012	329,293.00	329,293.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	647,228.00	647,228.00	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%
TOTAL, LCFF SOURCES			2,048,669.00	2,417,234.00	18.0%
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	34,196.00	34,196.00	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%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	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			34,196.00	34,196.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	35,079.00	65,091.00	85.6%
Lottery - Unrestricted and Instructional Materials		8560	43,496.00	48,994.00	12.6%
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, 6695	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	102,785.00	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	9,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			190,860.00	114,085.00	-40.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	3,600.00	1,100.00	-69.4%
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	25,154.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	53,814.00	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%
TOTAL, OTHER LOCAL REVENUE			82,568.00	1,100.00	-98.7%
TOTAL, REVENUES			2,356,293.00	2,566,615.00	8.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	796,983.00	929,689.00	16.7%
Certificated Pupil Support Salaries		1200	83,332.00	86,103.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	149,947.00	145,224.00	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,030,262.00	1,161,016.00	12.7%
CLASSIFIED SALARIES					
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	96,494.00	100,500.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,494.00	100,500.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	147,756.00	188,661.00	27.7%
PERS		3201-3202	14,845.00	18,152.00	22.3%
OASDI/Medicare/Alternative		3301-3302	21,662.00	24,124.00	11.4%
Health and Welfare Benefits		3401-3402	199,412.00	230,338.00	15.5%
Unemployment Insurance		3501-3502	546.00	621.00	13.7%
Workers' Compensation		3601-3602	24,401.00	19,795.00	-18.9%
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			408,622.00	481,691.00	17.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,702.00	8,521.00	10.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	163,172.00	69,631.00	-57.3%
Noncapitalized Equipment		4400	109,546.00	9,000.00	-91.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			280,420.00	87,152.00	-68.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	120,000.00	150,000.00	25.0%
Travel and Conferences		5200	20,365.00	12,504.00	-38.6%
Dues and Memberships		5300	2,100.00	2,142.00	2.0%
Insurance		5400-5450	8,433.00	9,330.00	10.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,200.00	123,092.00	22.8%
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	335,578.00	309,092.00	-7.9%
Communications		5900	7,302.00	7,448.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			593,978.00	613,608.00	3.3%
DEPRECIATION					
Depreciation Expense		6900	8,189.00	4,974.00	-39.3%
TOTAL, DEPRECIATION			8,189.00	4,974.00	-39.3%
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	40,352.00	44,645.00	10.6%
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	11.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,363.00	44,645.00	10.6%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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			2,458,328.00	2,493,586.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,048,669.00	2,417,234.00	18.0%
2) Federal Revenue		8100-8299	34,196.00	34,196.00	0.0%
3) Other State Revenue		8300-8599	190,860.00	114,085.00	-40.2%
4) Other Local Revenue		8600-8799	82,568.00	1,100.00	-98.7%
5) TOTAL, REVENUES			2,356,293.00	2,566,615.00	8.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,464,128.00	1,414,048.00	-3.4%
2) Instruction - Related Services	2000-2999		505,477.00	518,104.00	2.5%
3) Pupil Services	3000-3999		256,642.00	292,351.00	13.9%
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		91,567.00	102,390.00	11.8%
8) Plant Services	8000-8999		100,151.00	122,048.00	21.9%
9) Other Outgo	9000-9999	Except 7600-7699	40,363.00	44,645.00	10.6%
10) TOTAL, EXPENSES			2,458,328.00	2,493,586.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(102,035.00)	73,029.00	-171.6%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(102,035.00)	73,029.00	-171.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	370,412.00	268,377.00	-27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,412.00	268,377.00	-27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			370,412.00	268,377.00	-27.5%
2) Ending Net Position, June 30 (E + F1e)			268,377.00	341,406.00	27.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	92,315.00	124,679.00	35.1%
b) Restricted Net Position		9797	146,328.00	135,455.00	-7.4%
c) Unrestricted Net Position		9790	29,734.00	81,272.00	173.3%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6230		29,782.00	29,782.00
6300		6,565.00	10,166.00
7338		23,255.00	13,755.00
9010		86,726.00	81,752.00
Total, Restricted Net Position		146,328.00	135,455.00

Average Daily Attendance

Description	2017-18 Estimated Actuals			2018-19 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						
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	214.66	214.66	214.66	241.80	241.80	241.80
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						
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)	214.66	214.66	214.66	241.80	241.80	241.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	214.66	214.66	214.66	241.80	241.80	241.80

ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,458,328.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,196.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,189.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	11.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,317.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,517.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,409,615.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		214.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,225.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,849,265.64	10,169.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,849,265.64	10,169.74
B. Required effort (Line A.2 times 90%)	1,664,339.08	9,152.77
C. Current year expenditures (Line I.E and Line II.B)	2,409,615.00	11,225.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Technical Review Checks

SACS2018 Financial Reporting Software - 2018.1.0
5/23/2018 6:08:27 PM

56-72546-0120634

July 1 Budget
2017-18 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:

- 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

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
2018-19 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

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PASSED

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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

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PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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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.